

BLUE PEARL AGRIVENTURES LIMITED

(Previously known as a Blue Pearl Texspin Limited)

CIN : L36104MH1992PLC069447

Regd(O) : : Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai -400 009, Maharashtra, India.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited
I. Income				
Revenue from Operations	615.92	3.93	8.94	26.41
Other Income	-	-	-	-
Total Income	615.92	3.93	8.94	26.41
II. Expenses				
Cost of material Consumed/Services Aailed	-	-	-	-
Purchase of Stock in Trade/Cost of Service Aailed	571.06	2.87	5.67	19.32
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-
Employee Benefits Expense	2.19	0.98	0.64	2.64
Finance costs	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	-	-	-	-
Other Expenses	9.00	5.84	4.25	11.31
Total Expenses	582.25	9.69	10.56	33.27
III. Profit / (Loss) before exceptional items and tax	33.67	-5.76	-1.62	-6.86
IV. Exceptional item	-	-	-	-
V. Profit before Tax	33.67	-5.76	-1.62	-6.86
VI. Tax Expense	8.43	-	-	-
- Current Tax	8.43	-	-	-
- Short / (Excess) provision of Previous Year	-	-	-	-
- Deferred Tax	-	-	-	-
VII. Profit for the Period	25.24	-5.76	-1.62	-6.86
Other comprehensive income (after tax)	-	-	-	-
Total Comprehensive Income for the Period	25.24	-5.76	-1.62	-6.86
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	25.60	25.60	25.60	25.60
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)				
(a) Basic	9.86	-2.25	-0.63	-2.68
(b) Diluted	9.86	-2.25	-0.63	-2.68

Notes

- 1 The Un-Audited financial results for the 1st quarter ended 30th June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August 2024. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- 3 The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- 4 The Figures have been regrouped and/or reclassified wherever necessary.

Place : Ahmedabad
Date : 14/08/2024

FOR BLUE PEARL AGRIVENTURES LIMITED

RISHIKUMAR GOSAI
Managing Director
DIN: 10218840



Limited Review Report on Unaudited Quarterly Standalone Financial Results of Blue Pearl Agriventures Limited (Formerly known as a Blue Pearl Texspin Limited) Pursuant to Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter Ended 30th June 2024

**Review Report to
The Board of Directors of,
Blue Pearl Agriventures Limited
(Formerly Known as a Blue Pearl Texspin Limited)**

- 1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Blue Pearl Agriventures Limited (Formerly known as Blue Pearl Texspin Limited) ("the Company") for the First Quarter ended June 30, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').**
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.**
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.**



J SINGH & Associates
Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, J SINGH & ASSOCIATES
Chartered Accountants
[Firm Reg. No. 110266W]



Amit J Joshi
Partner

M. No. 120022

UDIN: 24120022BKAVBS3507

Date: 14/08/2024

Place: Ahmedabad