

# NCC BLUEWATER PRODUCTS LIMITED

CIN : L05005TG1992PLCO14678

Ref : NCCBPL/BSE/2022 Date : 11-02-2022

To Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street M U M B A I – 400 001

Dear Sir,

### Scrip Code No: 519506

## Sub: Un-Audited Financial Results for the 3<sup>rd</sup> quarter and Nine months period ended

#### 31-12-2021

In compliance with Regulation 33 & 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we are enclosing herewith statement containing the Un-Audited Financial Results for the 3<sup>rd</sup> quarter and nine months period ended 31-12-2021, which have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 11<sup>th</sup> February, 2022 along with the Limited Review Report. The meeting of the Board of Directors of the Company commenced at 1.00 p.m and concluded at 1.45 p.m.

We would request you to please take note of the same.

Thanking you,

Yours sincerely, For NCC BLUE WATER PRODUCTS LIMITED

U.Jayachandra Director

Encl : As above.

NCC BLUEWATER PRODUCTS LIMITED CIN:L05005TG1992PLCO14678 Registered Office NCC House, Madhapur, Hyderabad - 500 081. Phone No.040-2326 8868, Fax No.040-2312 5555, E-mail: investors@nccbpl.com / www.nccbpl.com

Quite Ended           Quite Ended           1.12.2021         30.09.2021         31           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           15.60         14.72         1           11.0         1.10         1.10           12.41         11.99         1.54           2.236         1.54         1.56           9.19         8.87         8.87           9.19         8.87         8.87           775.00         775.00         775.00           0.12         0.11         0.11           0.12         0.11         0.11           0.12         0.12         0.11           0.12         0.12         0.11		registered once the state of th	Quarter	And Nine Months	ths ended 31st	t December'2021	'2021		
Amenine         Contert integrat         Miles Montalised         Multi Montalised <th montalised<="" multi="" th=""></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>(Rs.in Lakhs)</th>									(Rs.in Lakhs)
Perification         Particular         11.12.001         31.12.000         31.12.000         31.12.000         31.12.000         31.12.000         31.12.000         31.12.000         30.13.200         31.12.000         30.13.200         31.12.000         30.13.200				Qurter Ended		Nine Mont	hs Ended	Year Ended	
Incomfact         Unconditied         Unconditied <thunconditied< th=""> <thunconditied< th="">         &lt;</thunconditied<></thunconditied<>		Darticulars	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	
Income from operations         15.40         11.22         5.32         45.19         47.97           of incrime from operations         of incrime from operations         14.22         5.32         45.19         47.97           of incrime from operations         of incrime from operations         11.10         331         333         33.5           of incrime from operations         0         11.10         331         33.5         45.19         47.97           Demonstration operations         0         11.10         0         11.11         331         33.5           Demonstration operations         0         11.10         233         23.9         23.8         23.9         23.8           Demonstration operations         0         11.9         23.8         13.4         23.8         23.6         23.9         23.8         23.6         23.9         23.8         23.6         23.7         23.9         23.6         23.7         23.6         23.7         23.6         23.7         23.6         23.7         23.6         23.7         23.7         23.6         23.7         23.7         23.7         23.7         23.7         23.6         23.7         23.7         23.6         23.7         23.7         23.6	SI No.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audifed)	
oli consentioned         1,4,2         5,32         4,51         4,79           of memory frequencies         1,472         5,32         4,51         4,79           of memory frequencies         1,10         1,11         3,31         4,79           of memory frequencies         1,10         1,10         1,11         3,31         4,79           of memory frequencies         1,10         1,10         1,10         1,11         3,31         4,79           of memory frequencies         1,10         1,10         1,10         1,11         0,00         0,00           of memory frequencies         0,00         0,00         0,00         0,00         0,00         0,00           of memory frequencies         1,241         1,139         2,13         2,20         2,31         2,50           of memory frequencies         1,241         1,139         2,00         2,33         2,30         2,40           frequencies         1,241         1,139         2,03         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40         2,40	-	Income from operations							
Di Offerer Incorrete Internet Former Lander Internet Former Lander Internet Former Di Provers & Frei Lander Internet Former Di Provers & Frei Di Prover		a) Income from Operations	•				- 10 7 47	70 72	
Contract Codes         15.00         14.72         5.32         45.19         77.91           Contract Codes         Contract Codes         Contract Codes         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.01         0.00         0.00         0.01         0.00         0.		b) Other Income	15.60	14.72	5.32	41.04	11.12	1	
Total Income torm operation(ref)         Iso operation         Iso operation         Iso operation           1 Proves & Kell         1 Proves & Kell         1 110         1 11         3 31         3 35           1 Employment Cost         1 Employment Cost         1 Employment Cost         0 00         0 00           0 Empression         0 Employment Cost         1 110         1 11         3 31         3 35           0 Employment Cost         0 Employment Cost         1 110         2 11         2 13         3 35           0 Employment Cost         1 Employment Cost         1 11.9         2 23         1 2 48         2 28           1 Employment Cost         1 2 41         1 1 1.9         2 28         1 54         0 28         3 40           1 Extremel Cost         1 2 48         1 2 48         1 2 48         3 40         3 40           1 Extremel Employment Extremel Employment Extremel Employment Extremel Employment Extremel Employment Extremel Employment Extremel Extremel Employment Extremel Employment Extremel Employment Extremel Extre		c) Prior Period Taxes		02.81	E 27	45.10	47 97		
Operates         Operates         110         110         111         331         335           Operates         Operates         0         000         014         000         000         014         000         000         014         000         000         000         014         000         000         014         000         000         000         014         000         000         014         000         000         000         014         000         000         014         0000         000		Total Income from operations(net)	15.60	14.72	70.6	1.04			
Deriver & full         1.10         1.10         1.10         1.11         3.31         3.35         3.35           1 Employee Coll         1 Employee Coll         0.00         0.01         0.00         0.01         0.00         0.01	7	Expenses			,				
Difference Coalt         Difference Coalt <thdifterence coalt<="" th=""> <thdifterence coalt<="" t<="" td=""><td></td><td>a) Power &amp; Fuel</td><td>01.1</td><td>UT E</td><td>11.1</td><td>3.31</td><td>3.35</td><td>4.55</td></thdifterence></thdifterence>		a) Power & Fuel	01.1	UT E	11.1	3.31	3.35	4.55	
Clippedia         Cost		b) Employee Cost	D	2		00.0	0.14		
Otheresteriotion         210         1.63         2.18         9.36		c) Finance Costs		0		0.00	00.00		
ol Other expensions         ol Other expensions         12.48         12.49         12.48         12.48		d) Depreciation	2 00	1.63	2.18	9.36	9.39	11.03	
Total expenses     Total expenses       Productions before exceptional items;     12.41     11.99     2.03     32.51     35.09       Exceptional items;     Exceptional items;     12.41     11.99     2.03     32.51     35.09       Exceptional items;     10.54     11.99     2.03     3.05     5.47       Exceptional items;     10.54     11.99     2.03     3.35       Exceptional items;     0.75     0.75     3.38     3.45       Inclusion Pretion Protocome (rest)     1.19     0.20     3.38     3.45       Inclusion Pretion Protocome (rest)     9.19     8.87     1.54     24.06     25.77       Inclusion Excense (rest)     0.11     1.56     24.06     25.77       Inclusion Excense (rest)     0.11     0.12     0.11     0.20     25.77       Inclusion Excense (rest)     0.12     0.11     0.02     25.77       Reserve Excluding Revolucion Reserves     775.00     775.00     775.00     775.00       Reserve Excluding Revolucion Results for the period (not annualised) - Basic     0.12     0.11     0.02     0.31     0.34       Protocore results for the period for the nond extense income (rest) for the period for the compony in their meetings held on 11 in Februory. 2025     0.31     0.35       Reserve		e) Other expenses	3.19	2.73	3.29	12.68	12.88		
Prior (fues) feature exception trem, 1-2, 1     12.41     11.59     2.03     32.51     35.09       Prior (fues) before fax (3+4)     12.41     11.59     2.03     32.51     35.09       For (fues) before fax (3+4)     12.41     11.59     2.03     3.35     3.57       Or Current Tax     0.75     9.19     8.87     1.54     2.00     3.46       Or Current Tax     0.75     9.19     8.87     1.54     24.06     25.77       Or Current Tax     9.19     8.87     1.54     24.06     25.77       Or comprehensive income/loss)     775.00     775.00     775.00     775.00     775.00       Oracle p Equity Stare Capital (Face volue R.I.IV-per share)     775.00     775.00     775.00     24.06     25.77       Reserve Excluding Revolution Reserves     0.11     0.02     0.21     0.31     0.34       Reserve Standing Revolution Reserves     0.11     0.02     0.31     0.34       Reserve Standing Revolution Revolution Resolves     0.11     <		Total expenses	12.41	11.99	2.03	32.51	35.09		
Receptional items     12.41     11.99     2.03     32.51     35.09       Reference     Contremation     2.24     11.54     0.29     5.07     5.47       In Expension     0.01     Contremation     3.25     3.25     3.25       In Expension     0.02     3.38     3.25     3.45       In Expension     0.02     3.38     3.45       In Expension     0.02     3.38     3.45       In Expension     0.15     8.87     1.54     2.40       Other comprehensive income/floss)     775.00     775.00     775.00     775.00       In Expension     775.00     775.00     775.00     775.00     2.34       Reserve Excluding Revolucion Reserves     0.11     0.02     0.31     0.34       Reserve Excluding Revolucion Reserves     0.11     0	e	Profit/(Loss) from operations before exceptional items (Loss)		,		,	1	•	
Total Constraint     2.25     1.54     0.29     5.07     5.47       Total Constraint     0.28     1.54     0.29     5.07     5.47       Deriver for     0.12     0.29     5.07     5.47       Deriver for     0.12     0.20     3.38     3.45       Deriver for     0.15     1.54     2.406     25.97       Deriver for     0.15     775.00     775.00     775.00     775.00       Deriver for comprehensive income/floss     775.00     775.00     775.00     775.00       Deriver comprehensive income/floss     775.00     775.00     775.00     775.00       Reserve Excluding Revolucion Reserves     5.01     775.00     775.00     0.31       Reserve Excluding Revolucion Reserves     5.01     775.00     0.32     0.34       Reserve Excluding Revolucion Reserve     5.01     0.30     0.32     0.31       Re	4	Exceptional items	12.41	11.99	2.03	32.51	35.09	**	
10. Exceptions     1.54     0.29     5.07     5.47       10. Exceptions     0.74 Expension     0.29     5.07     5.47       10. Prior Period Tax     0.94     1.58     0.20     3.38     3.45       10. Deferred Tox     9.19     8.87     1.54     24.06     55.97       10. Deferred Tox     9.19     8.87     1.54     24.06     55.97       10. Excert encomprehensive incomes (loss)     775.00     775.00     775.00     775.00       11. Excert encome 7.41     775.00     775.00     775.00     775.00     775.00       11. Excert encome 7.41     775.00     775.00     775.00     775.00     775.00       11. Excert encome 7.41     775.00     775.00     775.00     775.00     775.00       10. Excert encome 7.41     0.02     0.31     0.02     0.31     0.34       11. Excert encome 7.41     0.02     0.31     0.02     0.31     0.34       11. Excert encome 7.41     0.02     0.01     0.02     0.31     0.34       11. Excert encome 7.41     0.02     0.31     0.02     0.31     0.34       12. Excit enclores     1.55     0.11     0.02     0.31     0.34       13. Excit enclores     1.55     0.11     0.02	2	Profit/ (Loss) before tax (3+4)		ı	,	•			
b) Prior Period     b) Deferred Tox       b) Deferred Tox     0.50       b) Deferred Tox     9.19       b) Deferred Tox     9.19       c) Deferred Tox     9.19       b) Deferred Tox     9.19       c) Deferred Tox     775.00       c) Dox     0.02       D) Deferred Dox     0.11	9	Tax Expense	2.26	1.54	0.29	5.07	5.47	1	
b) The factor and the factor (cas) after factor (ca									
Not Fronti Allows     9.19     8.87     1.54     24.06     25.97       Not Fronti Allows     775.00     775.00     775.00     775.00     775.00     775.00       Other comprehensive income/[loss]     775.00     775.00     775.00     775.00     775.00       Proid-up Equity Share Copilol (Face value Rs. 10/-per share)     775.00     775.00     775.00     775.00       Reserve Excluding Revoluction Reserves     Reserve Excluding Revoluction Reserves     0.12     0.11     0.02     0.31     0.34       The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 11 th February. 2022     0.31     0.34     0.34       The above results have been reviewed by the Indian Accounting Standards(IND AS) specified under the section 133 of the Company in their meetings held on 11 th February. 2022     0.31     0.34       The statulory Auditors of the Company hove conducted limited review of the above results for the guarder and Nine Months ended December 31 . 2021     By order of the Board       Hyderabed     ULAVACHARDER PRODUCTS LIMITED     ULAVACHARDER PRODUCTS LIMITED		b) riidi reijou iux bi Deferred Tay	0.96	1.58	0.20	3.38	3.65		
Merinal rule     9.19     8.87     1.54     24.06     25.77       Oth encompetensive income/(Jos)     775.00     775.00     775.00     775.00     775.00       Total competensive income/(Jos)     775.00     775.00     775.00     775.00     775.00       Reserve Excluding Revaluation Reserves     8.87     1.154     24.06     25.77       Reserve Excluding Revaluation Reserves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reserves     0.12     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reserves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reserves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reverves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reverves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reserves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reserves     0.11     0.02     0.31     0.34       Reserve Excluding Revaluation Reserves     0.11     0.02     0.31     0.34       Inter above results new results for the above results for the goard of the Companies Act. 2013 read with SEBI circular N     0.34     0.31   <	r	b) book when the fact (5.6)	9.19	8.87	1.54	24.06	25.97		
Other comprehensive income (7-8)     9.19     8.8/     1.5.4     24.06     25.97       Total comprehensive income (7-8)     775.00     775.00     775.00     775.00     775.00       Paid-up Equity Share Capital (Face value fs. 10/-per share)     775.00     775.00     775.00     775.00       Reserves     Econings Revaluation Reserves:     0.12     0.11     0.02     0.31     0.34       In edoove results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 11 th February. 2022     0.31     0.34     0.34       The above results rate in compliance with the Indian Accounting Standards(IND AS) specified under the section 133 of the Company in their meetings held on 11 th February. 2022     0.31     0.34     0.34       The statutory Auditors of the Company have conducted limited review of the above results for the quorter and Nine Months ended December 31. 2021     0.14     0.02     0.31     0.34       Hyderabad     0.10     0.02     0.11     0.02     0.31     0.34	-			•	,	•	•		
Total comprehensive income (7-8) Triscolo 775.00 715.00 715.00 715.00 715.00 775.00 775.00 775.00 775.00 775.00 775.00 775.00 775.00 775.00 715.00 7	80	Other comprehensive income/(loss)	01.0	0 07	1 54	24.06	25.97		
Production     Prodin     Production     Production	6	Total comprehensive income (7-8)	21-2 2	10.0	00 322	775 00	775.00		
Reserve Excluding Revoluction Reserves Reserve Excluding Revoluction Reserves Econings Per Share (of Rs. 10)- each), for the period (not annualised) - Basic a. Diluted The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 11 th February. 2022 The above results are in compliance with the Indian Accounting Standards(IND AS) specified under the section 133 of the Company in their meetings held on 11 th February. 2022 The above results are in compliance with the Indian Accounting Standards(IND AS) specified under the section 133 of the Company in their meetings held on 11 th February. 2022 The Statulory Auditors of the Company have conducted limited review of the above results for the quarter and Nine Months ended December 31. 2021 Hyderabad Hyderabad 11.02.2022	10	Paid-up Equity Share Capital (Face value Rs. 10/-per share)	1/5.00	00.6//	00.611	000011		4	
Econings Per Share (of Rs.10/- each), for the period (not annualised) - base and opproved by the Board of Directors of the Company in their meetings held on 11 th February, 2022 b. The above results are in compliance with the Indian Accounting Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SFBI circular No. Cirk/CFD/FAC/62/2016 dated July 5, 2016. The Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SFBI circular No. Cirk/CFD/FAC/62/2016 dated July 5, 2016. The Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SFBI circular No. Cirk/CFD/FAC/62/2016 dated July 5, 2016. The Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SFBI circular No. Cirk/CFD/FAC/62/2016 dated July 5, 2016. The Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SFBI circular No. Cirk/CFD/FAC/62/2016 dated July 5, 2016. The Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SFBI circular No. Cirk/CFD/FAC/62/2016 dated July 5, 2016. The Standards(IND AS) specified under the section 133 of the Company in their meetings held on 11 th February, 2022 held and July 5, 2016. The Standards International Auditors of the Company have conducted limited review of the above results for the quarter and Nine Months ended December 31, 2021 held and the Auditors of the Company have conducted limited review of the above results for the quarter and Nine Months and Auditors of the Board hyderabad hyderabad Uncertained and the above results for the above results for the above results for the Auditors of the Board International Auditors of the Company hyderabad Uncertained Auditors of the Company hyderabad Uncertained Auditors of the Audi	Ξ	Reserve Excluding Revaluation Reserves						•	
	12	Earnings Per Share (of Rs.10/- each), tor the penoa (not annualised) - pasic & Diluted	0.12	0.11	0.02		0.34		
	Note:								
	-	The above results have been reviewed by the Audit Committee and appr	oved by the Boa	d of Directors of	the Company in t	heir meetings he	Id on II th Febru	ary, 2022	
The Statutory Auditors of the Company have conducted limited review of the above results for the quarter and Nine Months ended December 31. 2021 By order of the Board For NCC BLUEWATER PRODUCTS LIMITED U.JAYACHANDRA 11.02.2022	2	The above results are in compliance with the Indian Accounting Standard. CIR/CFD/FAC/62/2016 dated July 5, 2016.	(IND AS) specifie	d under the sect	ion 133 of the Cor	npanies Act, 201	3 read with SEBI o	circular No.	
Hyderobad 11.02.202	9	The Statutory Auditors of the Company have conducted limited review of	he above results	for the quarter a	and Nine Months e	ended Decemb	er 31, 2021		
Hyderabad 11.02.202			11	Ser Products	For N	By order of ICC BLUEWATER	the Board PRODUCTS LIMI	TED	
Hyderabad UJAYACHANDRA 11.02.202			100	pen			(	1	
Hyderabad			911	Hyderana	im		*	,	
11.02.2022	Place:	Hyderabad		1	1	U.JAYAC	CTOR		
	Date:	11.02.2022							

## K. P. RAO & CO. CHARTERED ACCOUNTANTS

K. P. RAO DESMOND J. REBELLO H.N. ANIL MOHAN R LAVI

K. VISWANATH K.P. SIDDHARTH S. PRASHANTH P. RAVINDRANATH 'Poornima', IInd Floor, 25, State Bank Road, Bangalore - 560 001. Karnataka, India.

> Phone : 080 - 25587385 / 25586814 Fax : 080 - 25594661 E-mail : info@kprao.co.in

Independent Auditor's Limited review report on the Quarterly and year to date Unaudited Standalone Financial Results of NCC Blue Water Products Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to** 

The Board of Directors of NCC Blue Water Products Ltd Hyderabad.

- We have reviewed the accompanying Statement of Unaudited Financial Results of NCC Blue Water Products Ltd (the "Company"), for the quarter ended December 31 2021 and year to date from April 01, 2021 to December 31 2021 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.



#### Branches

Hyderabad : 3rd Floor, D1, 6-3-652, Kautilya, Somajiguda, Hyderabad - 500 082. Ph.: 040-23322310 Mysore : 74, 2nd Main, First Stage, Vijayanagar, Mysore - 570 017. Ph.: 0821-2517971 Chennai : Flat 2-A, Second Floor, Shruthi 3/7, 8th Cross Street, Shastrinagar, Adayar, Chennai - 600 020. Ph.: 044- 24903137 / 45511564

# K. P. RAO & CO. CHARTERED ACCOUNTANTS

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

> For K.P. Rao & Co., Chartered Accountants Firm's Registration Number: 0<u>03135</u>S

Mohan R Lavi



Partner Membership Number: 029340 UDIN: 22029340ABHJER9770

Place: Bangalore Date: 11<sup>th</sup> February 2022