Ref: NCCBPL/BSE/2023

Date: 13-2-2023

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI-400 001

Tel: 2658121

Dear Sir,

Scrip Code No: 519506

Sub: Un-Audited Financial Results for the 3rd quarter and Nine months period ended 31-12-2022

In compliance with Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we are enclosing herewith statement containing the Un-Audited Financial Results for the 3rd quarter and Nine months period ended 31-12-2022, which have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 13th February 2023 along with the Limited Review Report. The meeting of the Board of Directors of the Company commenced at 3.00 p.m and concluded at 3.30 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

DIN:02428646

Regd. Office : NCC House, Madhapur, Hyderabad - 500 081. Phone : 040-2326 8888, Fax : 040-2312 5555, E-mail : investors@nccbpl.com | www.nccbpl.com

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

	Statement of Unaudited Financial Results for the					100	(Rs.in Lakhs	
\$I No.	Particulars	Qurter Ended			Nine Months Ended		Year Ended	
		31.12.2022 Unaudited	30.09.2022 Unaudited	31.12.2021 Unaudited	31.12.2022 Unaudited	31.12.2021 Unaudited	31.03.2022 (Audited)	
								1
	a) Income from Operations				-			
	b) Other Income	16.42	16.41	15.60	46.26	45.19	8.08	
	c) Prior Period Taxes	0.27		1 1 1 101	0.27			
	Total Income from operations(net)	16.69	16.41	15.60	46.53	45.19	8.08	
2	Expenses	- X -						
	a) Power & Fuel		-	-			17 11 2	
	b) Employee Cost	1.10	1.10	1.10	3.36	3.31	4.4	
	c) Finance Costs		-	3 3-4	- 0	0.00	0.3	
	d) Depreciation	Dr	0	1	0	0.00	0.0	
	e) Other expenses	1.59	1.59	2.09	8.29	9.36	12.4	
	Total expenses	2.69	2.69	3.19	11.65	12.68	17.2	
3	Profit/(Loss) from operations before exceptional items(1-2)	14.00	13.72	12.41	34.88	32.51	43.6	
4	Exceptional items		-		•		•	
5	Profit/ (Loss) before tax (3+4)	14.00	13.72	12.41	34.88	32.51	43.6	
6	Tax Expense		-	1.0.7 *				
	a) Current Tax	2.24	2.14	2.26	5.50	5.07	7.2	
	b) Prior Period Tax							
	b) Deferred Tax	1.43	1.43	0.96	3.60	3.38	10 TO	
7	Net Profit /(Loss) after tax (5-6)	10.33	10.15	9.19	25.78	24.06	31.8	
8	Other comprehensive income/(loss)	-	-	10 P	• • •			
9	Total comprehensive income (7-8)	10.33	10.15	9.19	25.78	24.06	31.8	
10	Paid-up Equity Share Capital (Face value Rs.10/-per share)	775.00	775.00	775.00	775.00	775.00	775.0	
11	Reserve Excluding Revoluation Reserves						(26.67	
	Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic	0.13	0.13	0.12	0.33	0.31	0.4	
12	& Diluted	0.10	0.10]					
Vote:				the Community in th	hair maatings hal	d on 12 th Eobru	an, 2023	
1	The above results have been reviewed by the Audit Committee and appropriate the committee and ap	oved by the Bod	ra of Directors of	ine Company in i	ner meetings ner	con is in rebio	iraular No	
2	The above results are in compliance with the Indian Accounting Standards CIR/CFD/FAC/62/2016 dated July 5, 2016.						Silcoldi No.	
3	The Statutory Auditors of the Company have conducted limited review of	the above result	s for the quarter o	and Nine Months	ended Decembe	er 31, 2022		
	By order of the Board							
			1/3/	For NO	CC BLUEWATER F	RODUCTS LIMIT	ED /	
			-1/27	l'alben	1	N	V/	
			(\$ Hydera		1	1	11070	
lace:	Hyderabad							
ate:	13.02.2023		100	15019	DIREC	CTOR		

K. P. RAO H.N. ANIL MOHAN R LAVI K. VISWANATH
S. PRASHANTH
P. RAVINDRANATH

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.

- 1. We have reviewed the accompanying Statement of Unaudited Financial Results of NCC Blue Water Products Ltd (the "Company"), for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 ("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.
- 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 C Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). A review of interim financial information consists of making 1355

CHARTERED ACCOUNTANTS 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 Standards 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: 003135S

BANGALORE FRN: 003135S

Mohan R Lavi

Partner

Membership Number: 029340 UDIN: 23029340BGWHSP9256

Place: Bangalore

Date: 13 February 2023