

BLUE PEARL AGRIVENTURES LIMITED

(Formerly known as Blue Pearl Texspin Limited)

Registered Office: Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road,
Mumbai -400009, Maharashtra, India

CIN - L46209MH1992PLC069447 Mobile No.: +91 9081189927

Email: bluepearltexspin@gmail.com Website: www.bluepearltexspin.com

Date: 31/01/2025

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip ID: BPAGRI
Scrip Code: 514440

Subject: Integrated Filing (Financials) for the Quarter ended 31.12.2024

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular no. 20250102-4 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter ended 31st December 2024.

You are requested to take the same on your record.

For, Blue Pearl Agriventures Limited

BLUE PEARL AGRIVENTURES LIMITED

Rishikumar Gosai

Rishikumar Gosai
Managing Director
DIN: 10218840

Director

Encl: As above

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- A. Financial Results: Attached
B. Statement on Deviation or Variation for proceeds: Attached
C. Outstanding default on loans and debt securities:

S. No.	Particulars	in INR
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	Nil
B	Of the total amount outstanding, amount of default as on date	Nil
2.	Unlisted debt securities i.e. NCDs and NCRPS	
C	Total amount outstanding as on date	Nil
D	Of the total amount outstanding, amount of default as on date	Nil
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	40,79,500

- D. Disclosure of Related Party Transactions: (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable
- E. Statement on impact of Audit Qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable

For, Blue Pearl Agriventures Limited
BLUE PEARL AGRIVENTURES LIMITED

Rishikumar Gosai

Rishikumar Gosai
Managing Director
DIN: 10218840

Director



Independent Auditor's Review Report on Review of Interim Financial Results

The Board of Directors of, Blue Pearl Agriventures Limited (Formerly known as Blue Pearl Texspin Limited)

1. We have reviewed the accompanying statement of Standalone Unaudited Ind AS Financial Results of **Blue Pearl Agriventures Limited** (Formerly known as Blue Pearl Texspin Limited) ("the Company") for the Quarter and Nine months ended December 31, 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 down 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 (ICAI). 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of 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.

Branch Office:

Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamilnadu) • Hyderabad (Andhra Pradesh) • Hisar (Haryana) • Jaipur (Rajasthan) • Kolkata (West Bengal) • New Delhi • Patna (Bihar) • Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerala) • Tirunelveli (Tamilnadu) • Varanasi (U.P.) .



J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

For, J Singh & Associates
Chartered Accountants
FRN: 110266W



Amit J Joshi
Partner
M. No. 120022
UDIN: 25120022BMIJYA5804

Date: 30th January, 2025
Place: Ahmedabad



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(Rs. in Lakhs)

Statement of Un-Audited Financial Results for the Quarter & Nine Months ended 31.12.2024						
Particulars	Quarter Ended			Nine Months Ended		For the year ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Date of start of Reporting Period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
Date of end of Reporting Period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Income from Operations						
a. Revenue from operations	1022.87	745.96	3.73	2384.75	22.48	26.41
b. Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III. Total Income	1022.87	745.96	3.73	2384.75	22.48	26.41
Expenses:						
a. Purchase of Stock-in-Trade	966.26	645.82	2.60	2183.14	16.45	19.32
b. Employees Benefit Expenses	2.54	2.16	0.54	6.89	1.66	2.64
c. Finance Costs	0.01	0.00	0.00	0.01	0.00	0.00
d. Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
e. Other Expenses	0.56	49.34	0.35	58.90	5.47	11.31
Total expenses	969.37	697.32	3.49	2248.94	23.58	33.27
V. Profit/ Loss before exceptional items and tax (III - IV)	53.50	48.64	0.24	135.81	-1.10	-6.86
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	53.50	48.64	0.24	135.81	-1.10	-6.86
VIII. Tax expense:						
(1) Current tax	16.69	12.18	0.00	37.30	0.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	36.81	36.46	0.24	98.51	-1.10	-6.86
X. Profit / Loss for the period	36.81	36.46	0.24	98.51	-1.10	-6.86
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	36.81	36.46	0.24	98.51	-1.10	-6.86
XIII. Earnings per equity share (for continuing operations)						
Basic	14.38	14.24	0.09	38.48	-0.43	-2.68
Diluted	14.38	14.24	0.09	38.48	-0.43	-2.68

Notes:

- The Standalone Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 30th January, 2025.
- The Limited Review of Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2024 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
- Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.

FOR, BLUE PEARL AGRIVENTURES LIMITED
BLUE PEARL AGRIVENTURES LIMITED
Rishikumar Gosal

Rishikumar Gosal
 Managing Director
 DIN: 10218840

Director

Date: 30th January, 2025
 Place: Mumbai

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Statement of Deviation or Variation in Utilisation of Funds Raised

Name of listed entity	Blue Pearl Agriventures Limited (Previously known as Blue Pearl Texspin Limited)
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	During the Quarter October-December 2024
Amount Raised	Rs. 981.25 Lakhs (In the reporting Quarter)
Report filed for Quarter ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
The object of the issue is for business growth and for working capital requirements.	Nil	Rs. 9,81,25,000	Nil	Rs. 9,81,25,000	Nil	The Company received money total Rs. 9,81,25,000 during the reporting quarter from the Allottees to whom warrants were issued towards Warrants Conversion amount.

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				Utilisation: Amount of Rs. 9,81,25,000 has been utilised for the purpose of Working Capital for Business Expansion.		
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For, Blue Pearl Agriventures Limited

Rishikumar Gosai
Managing Director
DIN: 10218840