

Limited Review Report on Unaudited Quarterly Standalone Financial Results of Blue Pearl Agriventures Limited (Previously 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 & Half Year Ended 30th September 2024

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

We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Blue Pearl Agriventures Limited ("the Company") for the Second Quarter & Half Year ended September 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').

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.

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.

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. 120022]**



**Amit J Joshi
Partner
M. No. 120022
UDIN: 24120022BKAVDY9898
Date: 13/11/2024
Place: Ahmedabad**



Branch Office:

- Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamil Nadu) • Hyderabad (Andra Pradesh) • Indore (M.P.) • Jaipur (Rajasthan)
- Kolkata (West Bengal) • New Delhi • Patna (Bihar)
- Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerla) • Tirunelveli (Tamil Nadu) • Varanasi (U.P.)

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 Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2024

(Rs. in Lacs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	745.96	615.92	9.81	1,361.88	18.75	26.41
Other Income	-	-	-	-	-	-
Total Income	745.96	615.92	9.81	1,361.88	18.75	26.41
II. Expenses						
Cost of Materials Consumed/Service Availed	-	-	-	-	-	-
Purchase of stock in trade/ Cost of Service availed	645.82	571.06	8.18	1,216.88	13.85	19.32
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expense	2.16	2.19	0.48	4.35	1.12	2.64
Finance costs	-	-	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	-	-	-	-	-	-
Other Expenses	49.34	9.00	0.87	58.34	5.12	11.31
Total Expenses	697.32	582.25	9.53	1,279.57	20.09	33.27
III. Profit / (Loss) before exceptional items and tax	48.64	33.67	0.28	82.31	-1.34	-6.86
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	48.64	33.67	0.28	82.31	-1.34	-6.86
VI. Tax Expense	12.18	8.43	-	20.61	-	-
- Current Tax	12.18	8.43	-	20.61	-	-
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	-
VII. Profit for the Period	36.46	25.24	0.28	61.70	-1.34	-6.86
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	36.46	25.24	0.28	61.70	-1.34	-6.86
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	25.60	25.60	25.60	25.60	25.60	25.60
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)						
(a) Basic	14.24	9.86	0.11	24.10	-0.52	-2.68
(b) Diluted	14.24	9.86	0.11	24.10	-0.52	-2.68

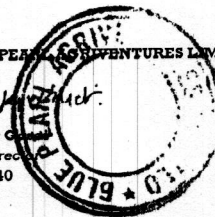
Notes

- The Audited financial results for the 2nd quarter & Half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November 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.
- 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.
- The Board of Directors of the Company have not recommended dividend for the financial year 2023-24.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

Place : Ahmedabad
Date : 13/11/2024

FOR, BLUE PEARL AGRIVENTURES LIMITED

Rishikumar Chaudhary
Rishikumar Chaudhary
Managing Director
DIN: 10218840



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 ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th Sept, 2024	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment		
Tangible Assets	2.54	0.18
Intangible Assets	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	-	-
iv Others (to be specified)	2.11	2.11
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	4.65	2.29
2 Current assets		
a Inventories		-
b Financial Assets		
i Trade receivables	1240.37	7.83
ii Cash and cash equivalents	49.44	39.00
iii Loans	0.00	-
c Other current assets	1,219.78	-
Total Current assets	2,509.59	46.83
Total Assets	2,514.24	49.12
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	25.60	25.60
b Other Equity	2,392.60	-44.09
Total Equity	2,418.20	-18.49
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Provisions	-	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	-	-
b Current liabilities		
i Financial Liabilities		
a. Borrowings	40.80	40.80
b. Trade payables	7.30	-
c. Other financial liabilities	0.51	-
ii Other current liabilities	26.81	26.81
iii Current Tax Liabilities (Net)	20.62	-
Total Current Liabilities	96.04	67.61
Total Liabilities	96.04	67.61
TOTAL EQUITY AND LIABILITIES	2,514.24	49.12

FOR, BLUE PEARL AGRIVENTURES LIMITED


Rishabh Gosai

Managing Director

DIN: 10218840

Place : Ahmedabad

Date : 13/11/2024

BLUE PEARL AGRIVENTURES LIMITED
(Previously known as a Blue Pearl Texspin Limited)
Cash Flow Statement for the Half year ended 30th September 2024

(Rs. in Lacs)

Particulars	As at 30 Sept 2024	As at 31 March 2024
Cash flows from Operating Activities		
Profit before tax for the Year	82.31	-6.86
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	-	-
Sundry Balances Written back/off	-	-
Loss on sale of PPE	-	-
Interest Income on Deposit	-	-
Provision for Doubtful Debts	-	-
Operating profit / (loss) before working capital changes	82.31	-6.86
Movements in Working Capital:		
(Decrease)/Increase in other financial liabilities	0.51	-
(Decrease)/Increase in other liabilities	-	26.54
(Decrease)/Increase in provisions	-	-
(Decrease) in trade payables	7.30	-
Decrease/(Increase) in loans	-	-
(Increase) in other current assets	-1,219.78	-
(Decrease) in Non Current Tax Assets	-	-
(Decrease) in Other Financials assets	-	-
Increase in inventories	-	-
(Increase)/Decrease in trade receivables	-1,232.54	0.41
Decrease in other current financial assets	-	-
Net Cash Generated From/ (Used in) operations	-2,362.20	20.09
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities	(A) -2,362.20	20.09
Cash Flows from Investing Activities		
Loans	-	-
Purchase of PPE	-2.36	-
Sale of PPE	-	-
Interest Income	-	-
Net cash from/(Used in) Investing Activities	(B) -2.36	-
Cash flows from Financing Activities		
Borrowings	-	9.99
Increase of Equity by Warrents	2,375.00	-
Net cash from/(Used in) Financing Activities	(C) 2,375.00	9.99
Increase in Cash and Cash Equivalents during the year	(A+B+C) 10.44	30.08
Cash and Cash Equivalents at the beginning of the year	39.00	8.92
Cash and Cash Equivalents at the end of the year	49.44	39.00

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the
(a) Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

FOR, BLUE PEARL AGRIVENTURES LIMITED



Rishikumar Gosai
Managing Director
DIN: 10218840

Date : 13/11/2024
Place : Ahmedabad