BLUE BLENDS (INDIA) LIMITED

CIN No. L17120MH1981PLC023900

Regd. Office : JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai - 400002

E mail ID : blueblends.ho@ gmail.com, Website : www.blueblends.com, Phone No. : 022-62377985

FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
1	**Revenue**												
	a) Revenue from Operations	118.07	139.80	162.40	257.87	272.12	590.92	118.07	139.80	162.40	257.87	272.12	590.92
	b) Other Income	-	0.01	1.16	0.01	1.16	15.51	-	0.01	1.21	0.01	2.06	17.31
	Total Revenue	**118.07**	**139.81**	**163.66**	**257.88**	**273.28**	**606.43**	**118.07**	**139.81**	**163.61**	**257.88**	**274.18**	**608.23**
2	**Expenses**												
	a) Cost of Materials Consumed	-	-	-	-	-	-	-	-	-	-	-	-
	b) Changes in Inventories of finished goods, work in progress, stock-in-trade	-					-	-	-	-			-
	c) Employee Benefits Expense	11.28	18.62	25.63	29.90	50.91	124.21	11.28	18.62	25.63	29.90	50.91	124.21
	d) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.04
	e) Depreciation and Amortisation Expenses		-	31.72	0.00	63.45	126.93	-	-	31.72	-	63.45	126.93
	f) Power & Fuel	77.54	96.12	50.00	173.66	137.55	-	77.54	96.12	50.00	173.66	137.55	-
	g) legal & Profession fees	15.56	14.81	16.10	30.37	29.34	-	15.56	14.81	16.10	30.37	29.34	-
	h) Other Expenses	3.09	2.74	24.76	5.83	33.35	420.45	3.18	2.64	24.91	5.82	36.79	424.47
	Total Expenses	**107.47**	**132.29**	**148.21**	**239.76**	**314.60**	**671.63**	**107.56**	**132.19**	**148.36**	**239.75**	**318.04**	**675.65**
3	**Profit before Exceptional Item, Extraordinary Items**	**10.60**	**7.52**	**15.35**	**18.12**	**(41.32)**	**(65.20)**	**10.51**	**7.62**	**15.25**	**18.13**	**(43.86)**	**(67.42)**
	Exceptional Item	-	-	-	-	-	-	-	-		-	-	
	Profit before Extraordinary Items & Tax	**10.60**	**7.52**	**15.35**	**18.12**	**(41.32)**	**(65.20)**	**10.51**	**7.62**	**15.25**	**18.13**	**(43.86)**	**(67.42)**
	Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-
4	**Profit before Tax**	**10.60**	**7.52**	**15.35**	**18.12**	**(41.32)**	**(65.20)**	**10.51**	**7.62**	**15.25**	**18.13**	**(43.86)**	**(67.42)**
	Tax expenses												
	i Current Tax	-	-	-	-	-	-	-	-	-	-		
	ii Deferred Tax	-	-	-	-	-	-	-	-	-	-		-
	iii MAT Credits Available	-	-	-	-	-	-	-	-	-	-		-
	iv Adjustment in Taxation in Earlier Years	-	-	-	-	-	-	-	-	-	-	-	-
5	**Profit for the Period**	**10.60**	**7.52**	**15.35**	**18.12**	**(41.32)**	**(65.20)**	**10.51**	**7.62**	**15.25**	**18.13**	**(43.86)**	**(67.42)**
	Other Comprehensive Income												
	Items that will not be classified to profit & loss												
	Remeasurement of defined benefit plan	-	-	-	-		-		-	-	-		-
	Tax relating to Remeasurement of defined benefit plan	-	-	-	-		-		-	-	-		-
	Items that will be classified to profit & loss								-				-
	Remeasurement of defined benefit plan	-	-	-	-	-	-	-	-	-	-	-	-
	Tax relating to Remeasurement of defined benefit plan	-	-	-	-	-	-	-	-	-	-	-	-
6	**Total Other Comprehensive Income**	-	-	-	-	-	-	-	-	-	-	-	-
7	**Total Comprehensive Income for the period (5-6)**	**10.60**	**7.52**	**15.35**	**18.12**	**(41.32)**	**(65.20)**	**10.51**	**7.62**	**15.25**	**18.13**	**(43.86)**	**(67.42)**
8	**Paid Up Capital**												
	a) Equity Shares (Face value of the Share Rs. 10/-	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12
	b) Debt Capital (Face value of the Debt Rs.10.00,000/-	4,175.55	4,175.55	2,288.55	4.175.55	2,288.55	4.175.55	4.175.55	4,175.55	2,288.55	4,175.55	2,288.55	4,175.55
9	Reserves excluding Revaluation Reserves	-	-	-	-	-	-	-	-	-	-	-	-
10	Debenture Redemption Reserve	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00

BLUE BLENDS (INDIA) LIMITED *

11	**Earning Per Share (not annualised):**												
	a) Basic	0.05	0.03	0.07	0.08	(0.19)	(0.30)	0.05	0.04	0.07	0.08	(0.20)	(0.31)
	b) Diluted	0.05	0.03	0.07	0.08	(0.19)	(0.30)	0.05	0.04	0.07	0.08	(0.20)	(0.31)
12	Debt Equity Ratio	-		-	-	-	1.93	-	-	-	-	-	1.93
13	Debt Service Coverage Ratio	-	-		-		-	-	-	-	-	-	-
14	Interest Service Coverage Ratio	-	-	-	-		(0.00)	-	-	-	-	-	(0.00)

Notes:

1 Company is operating in only one segment i.e. textiles,and hence seperate segment reporting is not applicable as per Ind AS 108.

2 The figures for the previous period have been restated, regrouped or reclassified wherever required to comply with the requirement of Ind AS.

M PARASHAR & CO. CHARTERED ACCOUNTANTS FRN: 110954C MUMBAI

Place : Mumbai

Dated : 19/09/2025

BLUE BLENDS (INDIA) LIMITED

For Blue Blends (India) Limited

Aditya Mayank Parekh	**Ritesh Rajkumar Chokhani**
Director	Director
DIN: 11008553	DIN: 083282

BLUE BLENDS (INDIA) LIMITED
CIN No. L17120MH1981PLC023900
Regd. Office : JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400002
Statement of Assets and Liabilities

(Rs.in Lakhs)

		Particulars	Standalone		Consolidated	
			Unaudited	Audited	Unaudited	Audited
			Year to Date	Year Ended	Year to Date	Year Ended
			30.09.2024	31.03.2024	30.09.2024	31.03.2024
A	**ASSETS**					
	1	**Non-Current Assets**				
	a	Property, Plant and Equipment	502.40	502.40	1,019.57	1,019.57
	b.	Capital Work-in-Progress				
	c.	Investment Property				
	d.	Other Intangible Assets - Goodwill on consolidation	-	-	212.22	212.22
	e.	Intangible Assests under development				
	f.	Financial Assest				
		Investments	349.02	349.02	63.34	63.34
		Loans				
		Other Financial Assets	707.78	842.13	157.78	292.13
	g.	Deferred Tax Assets (Net)	422.00	422.00	422.00	422.00
	h.	Other Non-Current Assets		-	-	-
		Total Non-Current Assets	**1,981.20**	**2,115.55**	**1,874.91**	**2,009.26**
	2	**Current Assets**				
	a.	Inventories	6.20	6.20	6.20	6.20
	b.	Financial Assests				
		Investments				
		Trade Receivables	-	4.24	53.94	4.24
		Cash & Cash Equivalents	270.38	53.11	270.70	53.39
		Loans & Advances	506.05	588.79	500.04	582.78
		Other Financial Assets				
	c.	Other Current Assets				
		Total Current Assets	**782.63**	**652.34**	**830.88**	**646.61**
		TOTAL ASSETS	**2,763.83**	**2,767.89**	**2,705.79**	**2,655.87**
B.	**EQUITY & LIABILITIES**					
	Equity					
	a.	Equity Share Capital	2,165.12	2,165.12	2,165.12	2,165.12
	b.	Other Equity	(13,494.29)	(13,559.92)	(13,467.73)	(13,533.38)
		Total Equity	**(11,329.17)**	**(11,394.80)**	**(11,302.61)**	**(11,368.26)**
	Liabilities					
	1	**Non-Current Liabilities**				
	a.	Financial Liabilities				
		Redeemable Preference Share Capital	900.00	900.00	900.00	900.00
		Long Term Borrowings				
		Trade payables				
		Other Financial Liabilities				
		Long Term provision - For Employee benefits	182.43	87.39	182.43	87.39
		Total Non-Current Liabilities	**1,082.43**	**987.39**	**1,082.43**	**987.39**
	2	**Current Liabilities**				
	a.	Financial Liabilities				
		Short term Borrowings	10,925.14	10,925.14	10,834.92	10,784.57
		Trade Payables	1,916.49	1,909.58	1.922.11	1.911.51
		Other Financial Liabilities	168.94	340.58	168.94	340.66
	b.	Provisions	-	-		-
		Total Current Liabilities	**13,010.57**	**13,175.30**	**12,925.97**	**13,036.74**
		Total Liabilities	**14,093.00**	**14,162.69**	**14,008.40**	**14,024.13**
		TOTAL EQUITY AND LIABILITIES	**2.763.83**	**2.767.89**	**2.705.79**	**2,655.87**

M PARASHAR CHARTERED ACCOUNTANTS MUMBAI

For Blue Blends (India) Limited

Aditya Mayank Parekh
Director
DIN: 11008553

Ritesh Rajkumar Chokhani
Director
DIN: 083282

BLUE BLENDS (INDIA) LIMITED

Place: Mumbai
Dated: 19/09/2025

BLUE BLENDS (INDIA) LIMITED
CIN No. L17120MH1981PLC023900
Regd. Office : JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400002
EXTRACT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER/HALF YEAR ENDED ON 30TH SEPTEMBER, 2024
E mail ID : blueblends.ho @ gmail.com, website www.blueblends.com, Phone No. : 62377985

(Rs. In Lakhs, except share & per share data)

Sr. No.	Particulars	Standalone			Consolidated		
		Quarter ended	Year to Date	Previous Year Quarter ended	Quarter ended	Year to Date	Previous Year Quarter ended
		30.09.2024	30.09.2024	30.09.2023	30.09.2024	30.09.2024	30.09.2023
1	Total Income from Operations	118.07	257.87	272.12	118.07	257.87	162.40
2	Net Profit/ (Loss) for the period(before tax , Exceptional and /or extraordinary items)	10.60	18.12	15.35	10.51	18.13	15.25
3	Net Profit/ (Loss) for the period before tax (after Exceptional and /or extraordinary items)	10.60	18.12	15.35	10.51	18.13	15.25
4	Net Profit/ (Loss) for the period after tax (after Exceptional and /or extraordinary items)	10.60	18.12	15.35	10.51	18.13	15.25
5	Total Comprehensive Income for the period	10.60	18.12	15.35	10.51	18.13	15.25
6	Equity Share Capital	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12	2,165.12
7	Reserve(excluding Revaluation Reserves) as shown in the Audited Balance sheet)	-	-	-	-	-	-
8	**Earning Per Share (of Rs. 10/-each) for continuing and discontinued operations.**						
	1. Basic:	0.05	0.08	0.07	0.05	0.08	0.07
	2. Diluted:	0.05	0.08	0.07	0.05	0.08	0.07

For Blue Blends (India) Limited

Aditya Mayank Parekh
Director
DIN: 11008553

Ritesh Rajkumar Chokhani
Director
DIN: 083282

Place : Mumbai
Dated : 19/09/2025

M PARASHAR & CO.
CHARTERED ACCOUNTANTS
FRN: 110954C
MUMBAI

BLUE BLENDS (INDIA) LIMITED

BLUE BLENDS (INDIA) LIMITED

STANDALONE/ CONSOLIDATED CASH FLOW STATEMENT

(Rs in Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	As on 30.09.2024	As on 30.09.2023	As on 30.09.2024	As on 30.09.2023
A. Cash Flow From Operating Activities				
Net Profit / (Loss) before Tax and Exceptional Item as per Profit and Loss Statement	18.12	(41.32)	18.13	(43.86)
Adjusted for:				
Depreciation & Amortisation	-	63.45	0.00	63.45
Sundry Balances Written Back				
Sundry Debtors W/off				
Interest & Finance Charges paid				
Dividend and Interest Income	(0.01)	(1.16)	(0.01)	(2.06)
(Profit)Loss on Sale of Assets				
Operating Profit / (Loss) before Working Capital Changes	**18.11**	**20.97**	**18.12**	**17.53**
	-			
Adjusted for:				
Trade and Other Receivables	4.24	56.28	(49.70)	-90.06
Stock in Trade	-	-	-	0.01
Trade and Other Payables	6.91	202.42	10.61	202.00
Loans	134.35		134.35	
Other Financial Assets	82.74		82.73	
Net Cash generated from Working Capital Changes	**228.24**	**258.69**	**177.99**	**111.95**
Cash Flow from Operating Activities	246.35	279.66	196.11	129.48
Direct Taxes paid	-		-	-
Net Cash Flow from Operating Activities - (A)	**246.35**	**279.66**	**196.11**	**129.48**
B. Cash Flow from Investing Activities				
Dividend and Interest Income	0.01	1.16	0.01	2.06

BLUE BLENDS (INDIA) LIMITED

(Purchase) / Sales of Fixed Assets (including Aadvances)(Net)	-	63.45	-	63.45
Net Cash Flow from Investing Activities - (B)	**0.01**	**64.61**	**0.01**	**65.51**
C. Cash Flow from Financing Activities				
Proceed from issue of equity shares		-	-	-
(Increase) / Decrease in Given Long Term Liabilities	(171.64)	(344.87)	(171.72)	(336.78)
Secured Long term Borrowings taken (repaid)		-		-
(Increase) / Decrease in Long Term Provision for employee Benefit	95.04	(2.63)	95.04	(2.63)
Short term Borrowings taken (repaid)		(2.70)	50.35	140.18
Changes in Other Equity	47.51		47.52	
Net Cash Flow from Financing Activities - (C)	**(29.09)**	**(350.20)**	**21.19**	**(199.23)**
Net Increase in Cash and Cash Equivalents (A+B+C)	**217.27**	**(5.93)**	**217.31**	**(4.24)**
Opening Balance of Cash and Cash Equivalents	53.11	19.03	53.39	19.18
Closing Balance of Cash and Cash Equivalents	**270.38**	**13.10**	**270.70**	**14.94**

For Blue Blends (India) Limited

Aditya Mayank Parekh

Director

DIN: 11008553

Ritesh Rajkumar Chokhani

Director

DIN: 083282

M PARASHAR & CO. CHARTERED ACCOUNTANTS FRN: 110954C MUMBAI

BLUE BLENDS (INDIA) LIMITED

Place: Mumbai

Dated: 19/09/2025

RELATED PARTY DISCLOSURES

Key Managerial Persons-(Suspended)

Subsidiary Company (100%)
Bindal Synthetics Private Limited

Amount (Rs. In Lakhs)

		Key Managerial Persons	Associates	Subsidiaries	Total
Nature of Transaction for the Quarter ended 30th Sept 2024					
Rent Paid		-	-	**0.11**	**0.11**
		-	-	*0.11*	*0.11*
		-	-	-	-
Balances as at 30th Sept 2024					
Loans & Advances Payable		-	-	**90.34**	**90.34**
		-	-	*90.31*	*90.31*
Deposits Given		-	-	**550.00**	**550.00**
		-	-	*550.00*	*550.00*

BLUE BLENDS (INDIA) LIMITED