



BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

JBF House, 2nd Floor,
Old Post Office Lane,
Kalbadevi Road,
Mumbai - 400 002. (India)

Date: 19-09-2025

To,
The Manager
Listing Department,

Bombay Stock Exchange Limited
Corporate Relations Department
Block,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001
Scrip Code: 502761

National Stock Exchange Limited
Exchange Plaza, Plot No. C/1, G
Bandra Kurla Complex,
Bandra East, Mumbai-400051
Symbol: BLUEBLENDS

Sub: Outcome of Board Meeting held on 19th September 2025.

Ref: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

The Board of Directors of the Company, in their Board Meeting held on September 19, 2025, at the Registered Office of the Company which was commenced at 02:45 P.M. and concluded at 03:50 P.M., have apart from other business, considered the following :

1. Approve and take on record the Unaudited Standalone & Consolidated financial statements for the quarter ended on 30th June, 2024;

The Board considered and approved unaudited standalone & Consolidated Financial Statements for the quarter ended on June 30, 2024, provided by M/s. M Parashar & Co., Chartered Accountants (Firm Registration No.: 110954C), Statutory Auditors of the Company. The copies of the same are enclosed herewith as Annexure I.

In this regard, we are hereby submitting the followings:

(a) Unaudited (Standalone and Consolidated) Financial Results for the quarter ended on June 30, 2024

(b) Limited review report

2. Approve and take on record the Unaudited Standalone & Consolidated financial statements for the quarter & half year ended on 30th September, 2024;

The Board considered and approved Unaudited standalone & Consolidated Financial Statements for the quarter & half year ended on September 30, 2024, provided by M/s. M Parashar & Co., Chartered Accountants (Firm Registration No.: 110954C), Statutory Auditors of the Company. The copies of the same are enclosed herewith as Annexure II.

In this regard, we are hereby submitting the followings:

(a) Unaudited (Standalone and Consolidated) Financial Results for the quarter & Half year ended on September 30, 2024

Phone : 91-22-2208 5951

Email : blueblends.ho@gmail.com / blueblends@yahoo.com • Website : www.blueblends.com



JBF House, 2nd Floor,
Old Post Office Lane,
Kalbadevi Road,
Mumbai - 400 002. (India)

(b) Limited review report

3. Approve and take on record the Unaudited Standalone & Consolidated financial statements for the quarter ended on 31st December, 2024;

The Board considered and approved Unaudited Standalone & Consolidated Financial Statements for the quarter ended on December 30, 2024, provided by M/s. M Parashar & Co., Chartered Accountants (Firm Registration No.: 110954C), Statutory Auditors of the Company. The copies of the same are enclosed herewith as Annexure III.

In this regard, we are hereby submitting the followings:

(a) Unaudited (Standalone and Consolidated) Financial Results for the quarter ended on December 31, 2024

(b) Limited review report

The Company was under the Corporate Insolvency Resolution Process (CIRP) from December 2, 2021, to December 6, 2024. Pursuant to the approved Resolution Plan, implementation is currently underway, including the processes of share allotment and re-listing. Consequently, statutory appointments and related filings are being undertaken by the new management, following due approval of the Audit Committee and the Board of Directors.

Kindly take the same on your record and oblige us.

For **BLUE BLENDS (INDIA) LIMITED**

RITESH RAJKUMAR CHOKHANI
CFO and Whole Time Director
DIN: 11083282



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. : 022-22085951
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended						Year Ended	
		Standalone			Consolidated			Standalone	Consolidated
		Unaudited	Audited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
		30.06.2024	31.03.2024	30.06.2023	30.06.2024	31.03.2024	30.06.2023	31.03.2024	31.03.2024
1	Revenue								
	a) Revenue from Operations	139.80	337.21	109.73	139.80	337.21	109.73	590.92	590.92
	b) Other Income	0.01	15.51	-	0.01	15.96	0.35	15.51	17.31
	Total Revenue	139.81	352.72	109.73	139.81	353.17	110.08	606.43	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	18.62	76.92	25.28	18.62	76.92	25.28	124.21	124.21
	d) Finance Cost	0.00	0.02	0.00	0.00	0.02	0.00	0.04	0.04
	e) Depreciation and Amortisation Expenses	0.00	63.48	31.72	0.00	63.48	31.72	126.93	126.93
	f) Power & Fuel	96.12	160.07	87.56	96.12	160.07	87.56	-	-
	g) legal & Profession fees	14.81	24.27	13.24	14.81	24.27	13.24	-	-
	h) Other Expenses	2.74	33.59	8.59	2.64	34.02	11.88	420.45	424.47
	Total Expenses	132.29	358.35	166.39	132.19	358.78	169.68	671.63	675.65
3	Profit before Exceptional Item, Extraordinary Items & Tax (1-2)	7.52	(5.63)	(56.66)	7.62	(5.61)	(59.60)	(65.20)	(67.42)
	Exceptional Item	-	-	-	-	-	-	0.00	0.00
	Profit before Extraordinary Items & Tax	7.52	(5.63)	(56.66)	7.62	(5.61)	(59.60)	(65.20)	(67.42)
	Extraordinary Items	-	-	-	-	-	-	-	-
4	Profit before Tax	7.52	(5.63)	(56.66)	7.62	(5.61)	(59.60)	(65.20)	(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	7.52	(5.63)	(56.66)	7.62	(5.61)	(59.60)	(65.20)	(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	-	0.00	-	-	-	(4.48)	-	-
	Tax relating to Remeasurement of defined benefit plan	-	0.00	-	-	-	1.38	-	-
6	Total Other Comprehensive Income	-	0.00	0.00	0.00	-	(3.10)	-	-
7	Total Comprehensive Income for the period (5-6)	7.52	(5.63)	(56.66)	7.62	(5.61)	(62.70)	(65.20)	(67.42)



8	Paid Up Capital								
	a) Equity Shares (Face value of the Share Rs. 10/- each)	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/- each)	4,175.55	4,175.55	4,175.55	4,175.55	4,175.55	4,175.55	4,175.55	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
11	Earning Per Share (not annualised):								
	a) Basic	0.03	(0.03)	(0.26)	0.04	(0.03)	(0.28)	(0.30)	(0.31)
	b) Diluted	0.03	(0.03)	(0.26)	0.04	(0.03)	(0.28)	(0.30)	(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 separate 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.

For Blue Blends (India) Limited
Aditya Mayank Parekh **Ritesh Rajkumar Chokhani**

Aditya



Place : Mumbai
Dated : 19/09/2025



Aditya Parekh

Director
DIN: 11008553

Ritesh

Director
DIN: 11083282

BLUE BLENDS (INDIA) LIMITED
CIN No. L17120MH1981PLC023900

Regd. Office : JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400002
EXTRACT OF STANDALONE FINANCIAL RESULTS UNAUDITED
FOR THE QUARTER ENDED ON 30TH JUNE, 2024

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

Sr. No.	Particulars	Unaudited			
		Quarter ended			
		Standalone		Consolidated	
		30.06.2024	30.06.2023	30.06.2024	30.06.2023
1	Total Income from Operations	139.80	109.73	139.80	109.73
2	Net Profit/ (Loss) for the period(before tax ,Exceptional and /or extraordinary items)	7.52	(56.66)	7.62	(59.60)
3	Net Profit/ (Loss) for the period before tax (after Exceptional and /or extraordinary items)	7.52	(56.66)	7.62	(59.60)
4	Net Profit/ (Loss) for the period after tax (after Exceptional and /or extraordinary items)	7.52	(56.66)	7.62	(59.60)
5	Total Comprehensive Income for the period	7.52	(56.66)	7.62	(62.70)
6	Equity Share Capital	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:	0.03	(0.26)	0.04	(0.28)
	2. Diluted:	0.03	(0.26)	0.04	(0.28)

For Blue Blends (India) Limited
Aditya Mayank Parekh Ritesh Rajkumar Chokhani

Parashar



Place : Mumbai

Dated : 19/09/2025



Aditya

Director

DIN: 11008553

Ritesh

Director

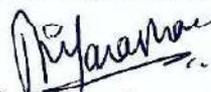
DIN: 11083282

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Blue Blends (India) Limited** ("the Company") for the quarter ended **30th June, 2024** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended ("the Listing Regulation").
2. This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (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.
5. Attention is drawn to the fact that the figures for the quarter ended March 31, 2024 as reported in these standalone financial results are the balancing figures between audited figures in respect to the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

For M Parashar & Co.
Chartered Accountants
Firm Regn No: 110954C


Amit Parashar
Partner
M. No. 430317
UDIN: 25430317BMIVRX6380
Place: Mumbai
Date: 19/09/2025



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

To
Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Blue Blends (India) Limited** ("the Parent") and its subsidiaries, (collectively referred to as (" the Group")) for the quarter ended **30th June, 2024**, ("**the Statement**"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("the Listing Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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. This Statement includes the results of the following entities: -
 - a. Bindal Synthetics Private Limited.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.
6. Attention is drawn to the fact that the figures for the quarter ended March 31, 2024 as reported in these consolidated financial results are the balancing figures between audited figures in respect to the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.



7. We did not review the interim financial results of its subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenues of **Rs.0.10 lakhs**, total net profit (net loss) after tax of **Rs. (0.10 lakhs)** and total comprehensive income (loss) of **(Rs. 0.10 lakhs)**, for the quarter ended 30th June, 2024 as considered in the Statement whose interim financial results and other financial information have been reviewed by their auditor.

These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 7 above is not modified with respect to our reliance on the financial results certified by the Management.

For M Parashar & Co.
Chartered Accountants
Firm Regn No: 110954C



Amit Parashar
Partner
M. No. 430317
UDIN: 25430317BMIVRY1208



Place: Mumbai
Date: 19/09/2025

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	Stand-alone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2024	Unaudited 30.06.2024	Unaudited 30.09.2023	Unaudited 30.09.2024	Unaudited 30.09.2023	Audited 31.03.2024	Unaudited 30.09.2024	Unaudited 30.06.2024	Unaudited 30.09.2023	Unaudited 30.09.2024	Unaudited 30.09.2023	Audited 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	163.56	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 Expense	-	-	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	Debt 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



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 separate 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



For Blue Blends (India) Limited
Aditya Mayank Parikh Ritesh Ramesh Chokhani
[Signature] *[Signature]*
Director Director
DIN: 11008553 DIN: 11083282

BLUE BLENDS (INDIA) LIMITED
CIN No. L17120MH1981PLC023900

Regd. Office : JBF House, 2nd Floor, Old Post Office Lane, Kambadevi Road, Mumbai 400002
Statement of Assets and Liabilities

Particulars	(Rs. in Lakhs)			
	Standalone		Consolidated	
	Unaudited	Audited	Unaudited	Audited
	Year to Date 30.09.2024	Year Ended 31.03.2024	Year to Date 30.09.2024	Year Ended 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 Assets under development				
f Financial Asset				
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 Assets				
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



For Blue Blends (India) Limited
Aditya Mayank Parekh Ritesh Rajkumar Chokhani

Aditya
Director
DIN: 11008553

Ritesh
Director
DIN: 11083282

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

Rishabh Anil Chokhani

Aditya Mayank Parekh



Aditya Mayank Parekh

Rishabh Anil Chokhani

Place : Mumbai
Dated : 19/09/2025



Director
DIN: 11008553

Director
DIN: 11083282

BLUE BLENDS (INDIA) LIMITED

STANDALONE/ CONSOLIDATED CASH FLOW STATEMENT

(Rs in Lacs)

Particulars	STANDALONE		CONSOLIDATED	
	As on	As on	As on	As on
	30.09.2024	30.09.2023	30.09.2024	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



(Purchase) / Sales of Fixed Assets (including Advances)(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

Ritesh Rajkumar Chokhani

Aditya



Place: Mumbai

Dated: 19/09/2025



Aditya

Director

DIN: 11008553

Ritesh

Director

DIN: 11083282

RELATED PARTY DISCLOSURES

Key Managerial Persons-(Suspended)

Subsidiary Company (100%)
Bindal Synthetics Private Limited

Amount (Rs. In Lakhs)

	<u>Key Managerial Persons</u>	<u>Associates</u>	<u>Subsidiaries</u>	<u>Total</u>
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



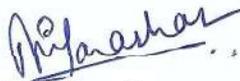
INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Blue Blends (India) Limited** ("the Company") for the quarter ended September, 2024 and year to date results for the period from April 1, 2024 to September 30, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended, ("the Regulations").
2. This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (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 M Parashar & Co.
Chartered Accountants
Firm Regn No110954C



Amit Parashar
Partner
M. No. 430317
UDIN: 25430317BMIVSC2101
Place: Mumbai
Date: 19/09/2025



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Blue Blends (India) Limited** ("the Parent") and its subsidiary, (collectively referred to as (" the Group")) and its share of the **net profit / (loss)** after tax of its subsidiary for the quarter ended September 30, 2024 and consolidated year-to-date results for the period from April 1, 2024 to September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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. This Statement includes the results of the following entities: -
 - a. Bindal Synthetics Private Limited.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards

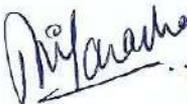


specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of its subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenues of **INR 0.11 lakhs** and **INR 0.21 lakhs**, total net profit (loss) after tax of **INR 0.11 lakhs** and **INR 0.01 lakhs** and total comprehensive income (loss) of **INR 0.11 lakhs** and **INR 0.01 lakhs** for the quarter ended September 30, 2024 and for the half year ended September 30, 2024 respectively, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For M Parashar & Co.
Chartered Accountants
Firm Regn No: 110954C


Amit Parashar
Partner
M. No. 430317
UDIN: 25430317BMIVSB2995



Place: Mumbai
Date: 19/09/2025

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. : 022-22085951
FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED ON 31ST DECEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended						Year to Date				Year Ended	
		Standalone			Consolidated			Standalone		Consolidated		Standalone	Consolidated
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.03.2024	
1	Revenue												
	a) Revenue from Operations	161.16	118.07	253.71	161.16	118.07	253.71	419.03	416.10	419.03	416.10	590.92	590.92
	b) Other Income	-	-	-	-	-	1.29	0.01	1.16	0.01	2.51	15.51	17.31
	Total Revenue	161.16	118.07	253.71	161.16	118.07	255.00	419.04	417.26	419.04	418.61	606.43	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	18.88	11.28	47.29	18.88	11.28	47.29	48.78	72.92	48.78	72.92	124.21	124.21
	d) Finance Cost	0.03	0.00	0.02	0.03	0.00	0.02	0.03	0.02	0.03	0.02	0.04	0.04
	e) Depreciation and Amortisation Expenses	-	-	63.45	-	-	63.45	-	95.17	-	95.17	126.93	126.93
	f) Power & Fuel	96.88	77.54	156.48	96.88	77.54	156.48	270.54	206.47	270.54	206.47	-	-
	g) legal & Profession fees	18.56	15.56	30.69	18.56	15.56	30.69	48.93	46.79	48.93	46.79	-	-
	h) Other Expenses	9.72	3.09	15.35	9.79	3.18	18.80	15.55	40.11	15.61	43.71	420.45	424.47
	Total Expenses	144.07	107.47	313.28	144.14	107.56	316.73	383.83	461.48	383.89	465.08	671.63	675.65
3	Profit before Exceptional Item, Extraordinary Items & Tax (1-2)	17.09	10.60	(59.57)	17.02	10.51	(61.73)	35.21	(44.22)	35.15	(46.47)	(65.20)	(67.42)
	Exceptional Item	-	-	-	-	-	-	-	-	-	-	-	-
	Profit before Extraordinary Items & Tax	17.09	10.60	(59.57)	17.02	10.51	(61.73)	35.21	(44.22)	35.15	(46.47)	(65.20)	(67.42)
	Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-
4	Profit before Tax	17.09	10.60	(59.57)	17.02	10.51	(61.73)	35.21	(44.22)	35.15	(46.47)	(65.20)	(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	17.09	10.60	(59.57)	17.02	10.51	(61.73)	35.21	(44.22)	35.15	(46.47)	(65.20)	(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	0.00	-	-	0.00	-	-	-	-	-	-	0.00	-
7	Total Comprehensive Income for the period (5-6)	17.09	10.60	(59.57)	17.02	10.51	(61.73)	35.21	(44.22)	35.15	(46.47)	(65.20)	(67.42)
8	Paid Up Capital												
	a) Equity Shares (Face value of the Share Rs. 10/- each)	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	2,288.55	-	4,175.55	2,288.55	2,288.55	2,288.55	-	2,288.55	4,175.55	4,175.55
9	Reserves excluding Revaluation Reserves	-	-	-	-	-	-	-	-	-	-	-	-
10	Debt Redemption Reserve	-	900.00	900.00	-	900.00	900.00	-	900.00	-	900.00	900.00	900.00
11	Earning Per Share (not annualised):												
	a) Basic	0.08	0.05	(0.28)	0.08	0.05	(0.29)	0.16	(0.20)	0.16	(0.21)	(0.30)	(0.31)
	b) Diluted	0.08	0.05	(0.28)	0.08	0.05	(0.29)	0.16	(0.20)	0.16	(0.21)	(0.30)	(0.31)
12	Debt Equity Ratio	-	-	-	-	-	-	-	-	-	-	-	-
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 separate segment reporting is not applicable as per Ind AS 108.

2 Corporate Insolvency Resolution Process (CIRP) was initiated against the Company vide Order dated 2nd December, 2021 of Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, Court II, Mumbai and the Hon'ble NCLT vide their Order dated 06/12/2024 approved the Resolution Plan of the Resolution Professional under CIRP. The Company has initiated the implementation of the approved Resolution Plan as approved by the Hon'ble NCLT during the quarter and accordingly the amount outstanding in the books with respect to the Financial, Operational Creditors and Statutory Creditors as reduced by amount payable to them under the approved Resolution Plan has been transferred to the Capital Reserve A/c in the books of account including the transfer of balances of Pref. Shares Redm. Reserve of Rs. 550.00 lacs; Debt Redemption Reserve of Rs. 900.00 lacs and 1% Preference Share Capital of Rs. 900.00 Lacs. The full implementation of the Order is still under progress.

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



Abraham

Place : Mumbai
Dated : 19/09/2025



For Blue Blends (India) Limited
Aditya Mayank Pawekh Ritesh Rajkumar Chokhani

Aditya

Director
DIN: 11008553

Ritesh

Director
DIN: 11083282

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/NINE MONTHS ENDED ON 31ST DECEMBER, 2024
E mail ID : blueblends.ho@gmail.com, website www.blueblends.com, Phone No. : 22085951

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

Sr. No.	Particulars	Quarter ended		Year to Date		Previous Year Quarter	
		Standalone	Consolidated	Standalone	Consolidated	Standalone	Consolidated
		31.12.2024	31.12.2024	31.12.2024	31.12.2024	31.12.2023	31.12.2023
1	Total Income from Operations	161.16	161.16	419.03	419.03	253.71	253.71
2	Net Profit/ (Loss) for the period(before tax , Exceptional and /or extraordinary items)	17.09	17.02	35.21	35.15	(59.57)	(61.73)
3	Net Profit/ (Loss) for the period before tax (after Exceptional and /or extraordinary items)	17.09	17.02	35.21	35.15	(59.57)	(61.73)
4	Net Profit/ (Loss) for the period after tax (after Exceptional and /or extraordinary items)	17.09	17.02	35.21	35.15	(59.57)	(61.73)
5	Total Comprehensive Income for the period	17.09	17.02	35.21	35.15	(59.57)	(61.73)
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:	0.08	0.08	0.16	0.16	(0.28)	(0.29)
	2. Diluted:	0.08	0.08	0.16	0.16	(0.28)	(0.29)



Place : Mumbai
Dated : 19/09/2025

For Blue Blends (India) Limited
Aditya Mayank Parekh Ritesh Rajkumar Chokhani



A Parekh
Director
DIN: 11008553

R Chokhani
Director
DIN: 11083282

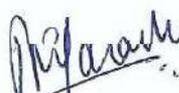
INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Blue Blends (India) Limited** ("the Company") for the quarter ended December, 2024 and year to date results for the period from April 1, 2024 to December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended, ("the Regulations").
2. This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit procedures applied to financial data and thus provides 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (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 M Parashar & Co.
Chartered Accountants
Firm Regn No: 110954C


Amit Parashar

Partner

M. No. 430317

UDIN: 25430317BMIVSA9940

Place: Mumbai

Date: 19/09/2025



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Blue Blends (India) Limited** ("the Parent") and its subsidiary, (collectively referred to as (" the Group")) and its share of the **net profit / (loss)** after tax of its subsidiary for the quarter ended December 31, 2024 and consolidated year-to-date results for the period from April 1, 2024 to December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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. This Statement includes the results of the following entities:-
 - a. Bindal Synthetics Private Limited.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards

specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.

6. We did not review the interim financial results of its subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenues of **INR 0.11 lakhs** and **INR 0.31 lakhs**, total net profit (loss) after tax of **(INR 0.07 lakhs)** and **(INR 0.06 lakhs)** and total comprehensive income (loss) of **(INR 0.07) lakhs** and **(INR 0.06 lakhs)** for the quarter ended December 31, 2024 and for the nine months period ended December 31, 2024 respectively, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For M Parashar & Co.
Chartered Accountants
Firm Regn No: 110954C


Amit Parashar
Partner
M. No. 430317
UDIN: 25430317BMIVRZ9832



Place: Mumbai
Date: 19/09/2025