



BLUEBLOOD VENTURES LIMITED
CIN:L70102DL2007PLC159680

January,02nd,2025

To
The Secretary
BSE Limited
27th Floor
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

Sub: Resubmission of Compliance under Reg 33 of the SEBI (LODR) Regulations, 2015

Dear Sir,

In reference to the captioned matter with the discrepancy mentioning as "**Bifurcation of Trade payable not provided as per Accounting standard Division I Format for Half Year Ended - September 2023**". .

Please find enclose herewith the Standalone Un-audited Financial Results of our company as on 30th September, 2023 correcting the discrepancy i.e., "Bifurcation of Trade payable not provided as per Accounting standard Division I Format for Half Year Ended - September 2023".

Further, please note that the Un-audited Financial Results under Regulation 33 of SEBI (LODR) Regulations, 2015 for quarter and year ended 30th September,2023 was duly filed on 14th November,2023.

We assure you that we have taken adequate measures to prevent such discrepancies in the future. We are committed to maintaining the highest standards of financial reporting and transparency.

We request that you take note of the updated financial statements and update our records accordingly.

Thank you for your attention to this matter.

Yours Faithfully
For Blueblood Ventures Limited

Suresh Bohra
(Managing Director)





BLUEBLOOD VENTURES LIMITED
CIN: L70102DL2007PLC159680

November 14th, 2023

To
The Secretary
BSE Limited
27th Floor
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Dear Sir,

RE: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

Sub: Outcome of Board Meeting

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the following documents for the Half Year and Financial Year ended 30th September 2023 as reviewed by the Audit Committee which have been approved by the Board of Director of the Company at its meeting held on November 14, 2023 and the said meeting commenced at 13:00 P.M. and concluded at 14:30 P.M. In that meeting the Board has decided the following matters:

1. Considered and Approved the Standalone Quarterly and Half Yearly Results ended September 30th, 2023 Unaudited Financial Results for the Financial Year 2023-24 along with Auditor Report thereon.
2. A Declaration on Auditors Report with unmodified opinion for Unaudited Financial Results for the Financial Year 2023-24.

This is for your information & Record.

Thanking You
Yours Faithfully

For **Blueblood Ventures Limited**


Suresh Bohra
Managing Director



KRA & ASSOCIATES

Chartered Accountants

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

Review Report to
The Board of Directors
Blueblood Ventures Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Blueblood Ventures Limited (the "Company") for the period ended September 30, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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. We have not performed an audit and accordingly, we do not express an audit opinion.

3. **Matter of Emphasis**

Zero Optional convertible debentures under non-Current Investments Rs 4274.00 lakhs as at 30, September 2023 (4274 number ZOCDs @ Rs 1 lacs each) out of which 4027 number of ZOCDs are in DEMAT account and balance 247 number of ZOCDs is wrongly transferred to one party, for which Management is under process to get back in DEMAT account.

Pending confirmations / statement of accounts / follow up documents of old debit balances of long-term loans and advances Rs 1909.65 lakhs has been considered good, as the management is hopeful of recovery /adjustment of the same.

The company has made application on Sabka Vishwas (Legacy Dispute Resolution) Scheme, (SVLDRS) 2019 for settlement of the service tax matter of Rs. 27.04 lakhs related to financial year 2017-2018. The Company has filed necessary form SVLDR -1 on 15.01.2020 and liability to be discharged accordingly.

Our Opinion is not modified in respect of these matters.

4. 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 Accounting Standards (AS) and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Associates
Chartered Accountants
Firm Registration No.:002352N


Raman Arora, Partner
M.No - 531104

UDIN: 23531107 06P0V99203
Place: Delhi
Date: 14.11.2023





Blueblood Ventures Limited

Regd Add: Room No 101, P-27, Malviya Nagar, New Delhi-110017

Tel: 011-40319914 CIN NO: 170102DL2007PLC159680

Statement of Unaudited Standalone Financial Results for the Half Year ended 30.09.2023

Amount in Lakhs, unless otherwise stated specifically

Particulars	Standalone			
	For the Half year ended 30.09.2023	Preceding Half year ended 30.09.2022	For the Half year ended 31.03.2023	Financial Year ended 31.03.2023
	Unaudited	Unaudited	Audited	Audited
Income				
Revenue from operations	23.29	6.06	5.00	11.06
Other income	2.52	0.00	8.74	8.74
Total revenue	25.81	6.06	13.74	19.80
Expense				
Purchases of stock-in-trade	21.77	3.34	0.04	3.38
Changes in inventories of finished goods and stock in trade	-11.38	-0.78	-10.12	-10.90
Employee benefits expense	12.71	5.30	7.98	13.28
Finance Cost	0.10	0.03	-	0.03
Depreciation and amortisation expense	2.58	1.61	2.06	3.67
Discount on Issue of Debenture	-	-	-	-
Other expenses	1.13	1.79	6.73	8.52
Total expenses	26.91	11.30	6.68	17.98
Profit / (Loss) before Exceptional Items and Tax	-1.11	-5.23	7.05	1.82
Current tax expense	-	-	-	-
Deferred tax	-	-	-	-
Taxes for Earlier Years	-	-	-	-
Profit / (Loss) for the year after Tax	-1.11	-5.23	7.05	1.82
Paid Up Equity Share Capital (FV of Rs. 10 each)	300.11	300.11	300.11	300.11
Earnings per share (of Rs. 10/- each):				
(a) Basic & Diluted EPS	-0.04	-0.17	0.24	0.06

Notes:

1. Company issued debentures on discount of Rs. 1170.54 Lakh in FY 2017-18 till FY 2020-21 company written off discount on Debentures of Rs. 312.13 Lakh. During the Year company has decided not written off discount on debentures of Rs 78.03 Lakhs through Statement of Profit & Loss and remaining amount of Rs. 858.41 Lakhs to be written off in the Year in which debentures shall be redeemed.

2. As per the notification provided by MCA [vide its press release No. 11/11/2009 dated 2nd, January, 2015] companies whose securities are listed or in the process of listing on SME exchanges shall not be required to apply Ind AS.

3. TDS amounting to Rs. 60,000 deducted during the half year ended 30th September 2023 but not deposited with government till 14th November 2023.

4. Income tax refund of Rs. 10,19,850 pertaining to A.Y. 2018-19 has been received during the half year ended 30th September 2023 and the same has been adjusted with the Reserve and Surplus balance.

5. Balances of Debtors, Creditors & Advances are subject to confirmations.

6. The above audited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Monday, the 14th day of November, 2023. The results have been audited by the Statutory Auditors of the Company and have issued an unqualified report.

7. Previous Period / Year ended figures have been regrouped/reclassified wherever necessary to confirm the current Period / Year end presentation.

8. The figures for half year ended March 31, 2023 represents the balance between audited financials in respect of full financials year and those published till the half year ended September 2022 of the respective financial year.



For Blueblood Ventures Limited

Suresh Bhatia
Managing Director
DIN:00093343

**Blueblood Ventures Limited****Statement of Asset and Liabilities as at 30.09.2023**

Amount in Lakhs, unless otherwise stated specifically

Particulars	Standalone	
	As at 30 September, 2023 (Unaudited)	As at 31 March, 2023 (Audited)
A EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	300.11	300.11
(b) Reserves and surplus	(7.67)	(16.77)
2. Non Current Liabilities		
(a) Long-term borrowings	9,400.00	9,400.00
3. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4.41	13.32
(c) Other current liabilities	20.57	22.22
(d) Short-term provisions	-	-
	9,717.42	9,718.88
B ASSETS		
1. Non Current Assets		
(a) Property, plant and equipment		
(i) Tangible assets	5.16	7.74
(b) Non-current investments	4,304.00	6,527.00
(c) Deferred tax assets (net)	-	-
(d) Long term loans and advances	1,909.65	1,483.02
(e) Other non-current assets	2,787.31	999.06
2. Current Assets		
(a) Inventories	38.36	26.98
(b) Trade receivables	667.67	666.39
(c) Cash and cash equivalents	3.20	3.38
(d) Short-term loans and advances	1.63	5.31
(e) Other Current Asset	0.44	-
	9,717.42	9,718.88

For Blueblood Ventures Limited

Date : 14.11.2023

Place : New Delhi



Suresh Bohra
Suresh Bohra
Managing Director
DIN.- 00093343



Blueblood Ventures Limited

C.I.N.: L70102DL2007PLC159680

Statement of Profit and loss for the year half ended 30th September, 2023

Particulars	Note No.	Amount in INR (Lakhs)	
		For the year ended half year ended 30th September, 2023	For the year ended 31st March, 2023
		Rs.	Rs.
Income			
Revenue from operations	15	23.29	11.06
Other income	16	2.52	8.74
Total revenue		25.81	19.80
Expenses			
Purchases of stock-in-trade	17	21.77	3.38
Changes in inventories of stock-in-trade	18	-11.38	-10.90
Employee benefits expense	19	12.71	13.28
Finance costs	20	0.10	0.03
Depreciation and amortisation expense	21	2.58	3.67
Other expenses	22	1.13	8.52
Total expenses		26.91	17.98
Profit/(Loss) before tax		-1.11	1.82
Tax expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
(c) Taxes for Earlier Years		-	-
Profit/(Loss) for the year		-1.11	1.82
Loss per share (of Rs. 10/- each):			
Basic & Diluted EPS	23	-0.04	0.06

Significant Accounting Policies

1

The accompanying notes form an integral Part of the financial statement

Date: 14-11-2023
Place: New Delhi

For on behalf of the Board of Directors
Blueblood Ventures Limited


Suresh Bohra
Director
DIN.- 00093343



Blueblood Ventures Limited

CIN: L70102DL2007PLC159680

Cash Flow Statement For The Half Year Ended 30 September 2023

Amount in Lakhs, unless otherwise stated specifically

Particulars	For The Half Year Ended 30 September 2023	For the Year Ended 31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
I. Net Profit from P & L A/c	9.09	1.82
Adjustment for:		
a) Depreciation / Amortisation on assets	2.58	3.67
b) Finance cost	0.10	0.03
c) Interest Received	0.00	0.00
d) Discount on Issue of Debenture	0.00	0.00
e) Dividend received	-0.02	0.00
Operating Profit before working capital changes	11.76	5.52
II. Increase / Decrease in Working Capital		
a) Decrease / (Increase) in current assets and Loans and advances	-1,786.29	-80.92
b) (Decrease) / Increase in Inventories	-11.38	-
c) (Decrease) / Increase in Liabilities	-10.55	7.09
Cash Generated from operations	-1796.47	-68.32
Income tax paid	-	-
NET CASH FROM OPERATING ACTIVITIES	-1796.47	-68.32
B. CASH FLOW FROM INVESTING ACTIVITIES		
a) Interest received	-	-
b) Dividend received	0.02	0.00
c) Sale/(Purchase) of Investment	2,223.00	530.00
d) Sale/(Purchase) of Fixed Assets	-	-9.89
e) Long term loan and advances	-426.63	-448.99
NET CASH FROM INVESTING ACTIVITIES	1,796.39	71.13
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	-0.10	-0.03
NET CASH FROM FINANCING ACTIVITIES	-0.10	-0.03
Total (A+B+C)	-0.19	2.78
a) Cash and Cash Equivalents at the beginning of the year	3.38	0.61
b) Cash and Cash Equivalents at the end of the year	3.20	3.38
Net increase / (decrease) in cash and cash equivalents (b-a)	-0.19	2.78



Date : 14/11/2023

Place : New Delhi

For Blueblood Ventures Limited

Suresh Bohra

Suresh Bohra
Managing Director
DIN.- 00093343



BLUEBLOOD VENTURES LIMITED
CIN: L70102DL2007PLC159680

November 14th, 2023

To
The Secretary
BSE Limited
27th Floor
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

Dear Sir,


Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

Under compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we hereby declare that M/s KRA & Associates, Chartered Accountants (Firm Registration No. 029352N), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Standalone Un-audited Financial Results of the Company for the Financial Year ended 30th September, 2023.

Kindly take the above on your records please.

Thanking You
Yours Faithfully

For Blueblood Ventures Limited


Suresh Bohra
Managing Director

