

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: 11/11/2025

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

Scrip ID: BPAGRI

Scrip Code: 514440

Subject: Outcome of Board Meeting held on Tuesday, November 11, 2025, pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 read with of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Tuesday, November 11, 2025, had *inter alia* taken on record / approved the following:

1. Consideration and adoption of the unaudited Financial Statements for the quarter and half year ended on 30th September, 2025 and Limited Review Report thereon.

The Board meeting commenced at 04:00 p.m. and concluded at 04:35 p.m.

The above is for your kind information and record.

For, Blue Pearl Agriventures Limited

Rishikumar Gosai

Rishikumar Gosai
Managing Director
DIN: 10218840





**Limited Review Report on Unaudited Quarterly Standalone Financial Results of Blue Pearl
Agriventures Limited Pursuant to Regulation 33 Of Securities Exchange Board of India
(Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter Ended
30th September 2025**

**Review Report to
The Board of Directors of,
Blue Pearl Agriventures 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 ended September 30, 2025 (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 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.

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.110266W]**

**Amit J Joshi
Partner
M. No. 120022
UDIN: 25120022BМИКСХ1457**



**Date: 11/11/2025
Place: Ahmedabad**

Branch Office:

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

BLUE PEARL AGRIVENTURES LIMITED

CIN : L46209MH1992PLC069447

Regd(O) : 32, Vyapar Bhavan, 49 P.D. Mello Road, Mumbai, Maharashtra, India, 400009

Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2025

(Rs. in Lacs)

Particulars	Quarter ended			Half Year Ended		Year Ended 31.03.2025
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I. Income						
Revenue from Operations	1,243.62	1,178.93	745.96	2,422.55	1,361.88	3,532.98
Other Income	-	-	-	-	-	-
Total Income	1,243.62	1,178.93	745.96	2,422.55	1,361.88	3,532.98
II. Expenses						
Cost of Materials Consumed/Service Availed	-	-	-	-	-	-
Purchase of stock in trade/ Cost of Service availed	965.11	1,283.75	645.82	2,248.86	1,216.88	4,793.73
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	236.21	-150.02	-	86.19	-	-1,411.78
Employee Benefits Expense	2.93	1.68	2.16	4.61	4.35	8.30
Finance costs	-	-	-	-	-	0.45
Depreciation, Amortisation and Depletion Expenses	-	-	-	-	-	0.01
Other Expenses	2.28	8.18	49.34	10.45	58.34	64.80
Total Expenses	1,206.52	1,143.59	697.32	2,350.10	1,279.57	3,455.51
III. Profit / (Loss) before exceptional items and tax	37.11	35.34	48.64	72.46	82.31	77.47
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	37.11	35.34	48.64	72.46	82.31	77.47
VI. Tax Expense	9.28	8.84	12.18	18.12	20.61	13.00
- Current Tax	9.28	8.84	12.18	18.12	20.61	13.00
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	-
VII. Profit for the Period	27.83	26.50	36.46	54.34	61.70	64.47
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	27.83	26.50	36.46	54.34	61.70	64.47
Paid up Equity Share Capital	6,025.60	6,025.60	25.60	6,025.60	25.60	6,025.60
Face Value	1.00	1.00	10.00	1.00	10.00	1.00
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value Rs. 1) (Not annualised)						
(a) Basic	0.00	0.00	14.24	0.01	24.10	0.01
(b) Diluted	0.00	0.00	14.24	0.01	24.10	0.01

The Audited financial results for the 2nd quarter & Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November 2025. 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 2025-25.

The Company has only one reportable segment i.e. Trading. In accordance with Indian Accounting Standards (Ind-AS 108).

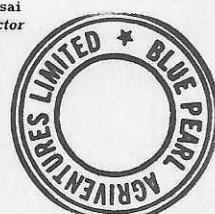
The Figures have been regrouped and/or reclassified wherever necessary.

FOR, BLUE PEARL AGRIVENTURES LIMITED

Rishikumar Gosai

Managing Director

DIN: 10218840



Place : Ahmedabad
Date : 11/11/2025

BLUE PEARL AGRIVENTURES LIMITED

CIN : L46209MH1992PLC069447

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th Sept, 2025	As at 31st March 2025
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	2.56	2.56
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans & Advances	-	-
iv Others (to be specified)	2.69	2.69
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	5.25	5.25
2 Current assets		
a Inventories	1325.59	1,411.78
b Financial Assets		
i Trade receivables	4776.77	3,336.60
ii Cash and cash equivalents	32.95	37.34
iii Loans	-	-
c Other current assets	0.73	1,367.68
Total Current assets	6,136.03	6,153.40
Total Assets	6,141.28	6,158.65
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	6,025.60	6,025.60
b Other Equity	74.73	20.39
Total Equity	6,100.33	6,045.99
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Provisions	33.11	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	3.78	-
Total Non-Current Liabilities	36.89	-
b Current liabilities		
i Financial Liabilities		
a.Borrowings	-	-
b.Trade payables	2.40	93.22
c.Other financial liabilities	-	4.44
ii Other current liabilities	1.66	15.00
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	4.06	112.66
Total Liabilities	40.95	112.66
TOTAL EQUITY AND LIABILITIES	6,141.28	6,158.65

FOR, BLUE PEARL AGRIVENTURES LIMITED

Rishikumar Gosai

Rishikumar Gosai
Managing Director
DIN: 10218840



Place : Ahmedabad
Date : 11/11/2025

BLUE PEARL AGRIVENTURES LIMITED CIN : L46209MH1992PLC069447			
Regd(O) : : 32, Vyapar Bhavan, 49 P.D. Mello Road, Mumbai, Maharashtra, India, 400009 Cash Flow Statement for the Half year ended 30th September 2025			
(Rs. in Lacs)			
Particulars	As at 30 Sept 2025	As at 31 March 2025	
Cash flows from Operating Activities			
Profit before tax for the Year	72.46	77.47	
Adjustments to reconcile net profit to net cash provided by operating activities			
Depreciation and Amortization	-	-	
Sundry Balances Written back/off	-	-	
Interest Income on Deposit	-	-	
Provision for Doubtful Debts	-	-	
Operating profit / (loss) before working capital changes	72.46	77.47	
Movements in Working Capital:			
(Decrease)/Increase in other current liabilities	-13.34	-7.37	
(Decrease)/Increase in other finance liabilities	-4.44	-	
(Decrease)/Increase in provisions	33.11	-12.99	
(Decrease) in trade payables	-90.82	93.22	
(Decrease)/Increase in other current liabilities	3.78	-	
(Increase) in other non current assets	86.19	-1,411.78	
(Decrease) in Non Current Tax Assets	1,366.95	-1,368.26	
(Decrease) in Other Financials assets	-1,440.17	-3,328.77	
Increase in inventories	13.72	-5,958.48	
(Increase) in other current assets	-18.12	-	
(Increase)/Decrease in trade receivables	-4.39	-5,958.48	
Net Cash Generated From/ (Used in) operations			
Tax paid (net of refunds)			
Net Cash From/(Used in) Operating Activities	(A)		
Cash Flows from Investing Activities			
Loans	-	-	
Purchase of PPE	-	-2.38	
Sale of PPE	-	-	
Interest Income	-	-	
Net cash from/(Used in) Investing Activities	(B)		
Cash flows from Financing Activities			
Borrowings		-40.80	
Increase of Equity	-	6,000.00	
Net cash from/(Used in) Financing Activities	(C)		
Increase in Cash and Cash Equivalents during the year	(A+B+C)		
Cash and Cash Equivalents at the beginning of the year	-4.39	-1.66	
Cash and Cash Equivalents at the end of the year	37.34	39.00	
	32.95	37.34	

Note:

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

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Managing Director
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Date : 11/11/2025