

SANBLUE CORPORATION LIMITED

BSE Code: 521222

14/11/2025

To,
The Manager (Listing),
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.

Sub: Outcome of Board Meeting held on 14th November, 2025 and submission of Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025.

Ref: Disclosure pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

We hereby inform you that the Board of Directors of the Company, at its meeting held today, inter alia, considered and approved of the following matters:

1. The Board approved the Unaudited Financial Results for the quarter and half year ended 30th September, 2025.
2. The said results, along with the Limited Review Report issued by the Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), are enclosed as Annexure A.
3. To review Compliance Report pertaining to all applicable laws in pursuance to Regulation 17(3) of SEBI (LODR) Regulations, 2015.
4. To take note of the status of Compliant at the end of the quarter ended 30th September, 2025 as per regulation 13(3) of SEBI(LODR) Regulations, 2015

The meeting of the Board of Directors of the Company commenced at 5.00 P.M and concluded at 5:30 PM.

Thanking You
For Sanblue Corporation Limited

Jekil Pancholi
Company Secretary
FCS12329



Registered Office: 22-A, Government Servant Society, Nr. Municipal Market, C.G.Road, Ahmedabad-380009.

Email: inquiry@sanbluecorporation.com, Website: www.sanbluecorporation.com.

CIN: L15400GJ1993PLC020073, Tel. No.: 079-26562055.

SANBLUE CORPORATION LIMITED

I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2025						
Rs in Lacs except per shares data						
Sr. No	PARTICULARS	Quarter ended on			Half year ended on	
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from Operations	40.47	35.29	-	75.76	-
2	Other Income	24.83	1.52	43.80	26.35	45.61
3	Total Income	65.30	36.81	43.80	102.11	45.61
4	Expenditure					
a	Cost of Material Consumed		-	-	-	-
b	Purchase of Stock in Trade	39.35	34.35	-	73.70	-
c	Changes in inventories of stock in trade	-	-	-	-	-
d	Employee Benefits Expenses	6.33	6.33	4.82	12.66	9.64
e	Depreciation and Amortisation Expenses	0.40	0.39	0.39	0.79	0.79
f	Finance Cost	-	-	-	-	-
g	Other Expenses	3.24	3.02	2.82	6.26	4.74
	Total	49.32	44.09	8.03	93.41	15.17
5	Profit/(Loss) before exceptional item & tax (3-4)	15.98	(7.28)	35.77	8.70	30.44
6	Exceptional Items	-	-	-	-	-
7	Tax Expense :					
	(i) Current Tax	1.36	-	11.58	1.36	11.58
	(ii) Deferred Tax	-	-	-	-	-
	(iii) Short / (Excess) Provision of Income Tax of earlier years	(4.67)	-	-	(4.67)	-
8	Profit/ (Loss) for the Period (5-6-7)	19.29	(7.28)	24.19	12.01	18.86
9	Other Comprehensive Income/ (Expense)					
	Items that will not be reclassified to Profit or Loss in subsequent periods:					
	Remesurement of Investment (Net of Tax)	(926.56)	(277.06)	(322.74)	(1,203.62)	518.84
	Total Other Comprehensive Income/ (Expense)	(926.56)	(277.06)	(322.74)	(1,203.62)	518.84
10	Total Comprehensive Income/ (Expense) (8+9)	(907.27)	(284.34)	(298.55)	(1,191.61)	537.70
11	Paid-up Equity share capital Shares of Rs.10/- each	499.96	499.96	499.96	499.96	499.96
12	Other Equity (Excluding revaluation reserve)					4,777.16
13	Earning per share (of Rs.10/- each) (Not Annualised)					
	a) Basic	0.39	(0.15)	0.48	0.24	0.38
	b) Diluted	0.39	(0.15)	0.48	0.24	0.38



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SANBLUE CORPORATION LIMITED

Unaudited Statement of Assets and Liabilities

(Rs in Lacs)

Sr. no	Particulars	As at September 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
	ASSETS		
1	Non-Current Assets		
	a) Property, Plant & Equipment	48.95	49.74
	b) Financial Assets		
	i) Investments	4,407.60	5,726.43
	c) Non -Current Tax Assets (Net)	5.10	-
	Total Non Current Assets	4,461.65	5,776.17
2	Current Assets		
	a) Financial Assets		
	i) Trade Receivables	0.19	-
	ii) Cash and Cash Equivalents	112.08	248.13
	iii) Other Financial Assets	0.98	0.93
	b) Current Tax Assets (Net)	1.26	0.43
	c) Other Current Assets	10.97	8.05
	Total Current Assets	125.48	257.54
	TOTAL ASSETS	4,587.13	6,033.71
	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	499.96	499.96
	b) Other Equity	3,585.55	4,777.16
	Total Equity	4,085.51	5,277.12
2	Non-Current Liabilities		
	a) Deferred Tax Liabilities (Net)	497.99	752.81
	Total Non Current Liabilities	497.99	752.81
3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	-	-
	ii) Trade Payable		
	Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	3.54	3.50
	b) Other Current Liabilities	0.09	0.28
	c) Current Tax Liabilities	-	-
	Total Current Liabilities	3.63	3.78
	TOTAL EQUITY AND LIABILITIES	4,587.13	6,033.71



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SANBLUE CORPORATION LIMITED

III

Unaudited Statement of Cash Flows for the Half year ended 30th September, 2025

(Rs in Lacs)

Particulars	Half Year Ended September 30, 2025 (Unaudited)	Half Year Ended September 30, 2024 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before tax	8.70	30.44
Adjustment for :		
Depreciation	0.79	0.79
Dividend Income	(23.35)	(41.01)
Interest Income	(2.04)	(2.77)
Operating income before working capital changes	(15.90)	(12.55)
Adjustment for : Changes in Working Capital		
Increase / (Decrease) in Trade Payable	0.04	(0.26)
Increase / (Decrease) in Other Current Liability	(0.19)	(0.14)
Decrease / (Increase) in Other Current Assets	(2.92)	(3.23)
Decrease / (Increase) in Trade Receivable	(0.19)	16.75
Cash flow used in Operating Activities	(19.16)	0.57
Less: Direct Taxes paid	(2.62)	(4.14)
Net Cash flow used in Operating Activities	(21.78)	(3.57)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Dividend Received	23.35	41.01
Interest Received	1.99	1.07
Sale proceeds from investments	-	28.82
Purchase of Investment	(139.61)	-
Net Cash flow (used in) / generated from Investing Activities	(114.27)	70.90
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Net Cash flow (used in) / generated from Financing Activities	-	-
Net Increase/(Decrease) on cash and cash Equivalents	(136.05)	67.33
Cash and Cash Equivalents - Opening Balance	248.13	163.13
Cash and Cash Equivalents - Closing Balance	112.08	230.46

Note: The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) on cash flow statements notified under section 133 of The Companies Act 2013, read together with paragraph 7 of The Companies (Indian Accounting Standard) Rules 2015 (as amended).

IV Notes:

- The above results were reviewed by Audit Committee & approved by the Board of Directors of the Company at the meeting held on 14th November 2025.
- The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).
- The Company is primarily engaged in one business segment viz. trading of goods, as determined by the chief operating decision maker in accordance with Ind AS 108, Operating Segments.
- Corresponding figures of the previous periods have been re-grouped / re-arranged, where necessary.

Place : Ahmedabad
Date : November 14, 2025



For Sanblue Corporation Limited

Jose Daniel
CEO & Managing Director
DIN: 03532474

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Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial 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 of
Sanblue Corporation Limited

1. We have reviewed the accompanying statement of unaudited financial results of Sanblue Corporation Limited (the 'Company') for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. The 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 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kantilal Patel & Co.,**

Chartered Accountants

ICAI Firm registration number: 104744W



Jinal A. Patel

Partner

Membership No.: 153599

Place: Ahmedabad

Date: November 14, 2025

ICAI UDIN: **25153599BJMCQ2675**

