

November 14th, 2025

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. 002352N), 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 Half Yearly ended 30th September 2025.

Kindly take the above on your records please.

Thanking You

Yours Faithfully

For Blueblood Ventures Limited

Suresh Bohra (Managing Director)

Email Id: blueblood@blackfoxindia.com Website: <u>www.bluebloodventure.com</u>



November 14th, 2025

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 2025 as reviewed by the Audit Committee which have been approve by the Board of Director of the Company at its meeting held on November,14th,2025 and the said meeting commenced at and concluded at 16:30 PM In that meeting the Board has decided the following matters:

- Considered and Approved the Standalone Quarterly and Half Yearly Results ended September 30th, 2025 Unaudited Financial Results for the Financial Year 2025-26 along with Auditor Report thereon.
- 2. A Declaration on Auditors Report with unmodified opinion for Unaudited Financial Results for the Financial Year 2025-2026.

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This is for your information & Record.

Thanking You

Yours Faithfully

For Blueblood Ventures Limited

Suresh Bohra (Managing Director)

Email Id: blueblood@blackfoxindia.com Website: www.bluebloodventure.com

# 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

- We have reviewed the accompanying statement of unaudited standalone financial results of Blueblood Ventures Limited
  (the" Company) for the period ended September 30, 2025 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 756.00 lakhs as at 30, September 2025 (756 number ZOCDS @ Rs 1 lacs each) out of which 509 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 6188.55 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

Place: Delhi

Date: |4|11 |2025

UDIN: 25531104 BM1HKU8018

Regd. Office: D-59 & 60 Uttam Nagar East, New Delhi-110059, Ph.:91 11 42470091 Email: raman.arora@kra.net.in



#### **Blueblood Ventures Limited**

# Regd Add: M-55,Third Floor, M-block Market, Greater Kailash-II, New Delhi-110048 Statement of Unaudited Standalone Financial Results for the Half Year ended 30.09.2025

Amount in Lakhs, unless otherwise stated specifics

	Amount in Lakhs, unless otherwise stated specifically			
	or property of the second of the second	Stand	alone	
Particulars	For the Half year ended 30.09.2025	Preceding Half year ended 30.09.2024	For the Half year ended 31.03.2025	Financial Year ended 31.03.2025
-	Unaudited	Unaudited	Audited	Audited
Income				
Revenue from operations	100.79	32.08	17.94	50.02
Other income	9.61	0.04	30.02	30.06
Total revenue	110.40	32.12	47.96	80.08
Expense				
Purchases of stock-in-trade	-	27.45	8.59	36.04
Changes in inventories of finished goods and stock in trade	0.84	(5.52)	7.90	2.38
Employee benefits expense	0.95	2.91	16.76	19.66
Finance Cost			8.41	8.41
Depreciation and amortisation expense	1.37	1.03	1.02	2.06
Other expenses	90.25	5.21	5.51	10.72
Total expenses	93.41	31.08	48.19	79.27
Profit / (Loss) before Exceptional Items and Tax	16.98	1.04	(0.23)	0.81
Current tax expense			-	0.20
Deferred tax				0.01
Taxes for Earlier Years	-			
Profit / (Loss) for the year after Tax	16.98	1.04	(0.23)	0.59
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	0.57	0.03	(0.01)	0.02

#### 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 remaning 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. Balances of Debtors, Creditors & Advances are subject to confirmations.
- 4. 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 Friday, the 14th day of November, 2025.
- 5. Previous Period / Year ended figures have been regrouped/reclassified wherever necessary to confirm the current Period / Year end presentation.
- 6. The figures for half year ended March 31, 2025 represents the balance between audited financials in respect of full financials year and those published till the half year ended September 2024 of the respective financial year.

For Blue food Ventures Limited

aging Director

Date: 14.11.2025

Place : New Delh

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# Blueblood Ventures Limited Statement of Asset and Liabilities as at 30.09.2025

Bestlanden	Amount in Lakhs, unless otherwise stated specifically		
Particulars	Standalone		
	As at	As at	
	30th September, 2025 (Unaudited)	31st March, 2025 (Audited)	
A EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share capital	300.11	300.11	
(b) Reserves and surplus	13.45	(3.53)	
2. Non Current Liabilities			
(a) Long-term borrowings	9,400.00	9,400.00	
3. Current liabilities			
(a) Short-term borrowings	297.74	292.93	
(b) Trade payables	5.10	5.71	
(c) Other current liabilities	36.82	28.72	
(d) Short-term provisions	0.20	0.20	
	10,053.42	10,024.14	
B ASSETS			
1. Non Current Assets	=		
(a) Property, plant and equipment			
(i) Tangible assets	3.31	4.16	
(b) Non-current investments	824.38	1,308.38	
(c) Deferred tax assets (net)	1.92	1.92	
(d) Long term loans and advances	6,188.55	5,656.71	
(e) Other non-current assets	858.40	858.40	
2. Current Assets			
(a) Inventories	50.90	51.73	
(b) Trade receivables	2,123.52	2,127.41	
(c) Cash and cash equivalents	1.27	9.48	
(d) Short-term loans and advances	1.27	5.40	
(e) Other Current Asset	1.18	5.95	
	10.052.42	40.004.44	
	10,053.42	10,024.14	

For Blue lood Ventures Limited

Suresh Bohra Managing Director DIN.- 00093343

Place : New Delhi

New Delhi

New Delhi



# Blueblood Ventures Limited C.I.N.: L70102DL2007PLC159680

Statement of Profit and loss for the year ended 30.09.2025

The accompanying notes form an integral Part of the financial statement

	Amount in Lakhs, unless otherwise stated specific			
8	Note	For the year ended	For the year ended	
Particulars	No.	30th September, 2025	31st March, 2025	
		(Unaudited)	(Audited)	
Income				
Revenue from operations	16	100.79	50.02	
Other income	17	9.61	30.06	
Total revenue		110.40	80.08	
Expenses				
Purchases of stock-in-trade	18		36.04	
Changes in inventories of stock-in-trade	19	0.84	2.38	
Employee benefits expense	20	0.95	19.66	
Finance costs	21		8.41	
Depreciation and amortisation expense	22	1.37	2.06	
Other expenses	23	90.25	10.72	
Total expenses		93.41	79.27	
Profit/(Loss) before tax		16.98	0.81	
Tax expense:				
(a) Current tax expense			0.20	
(b) Deferred tax			0.01	
(c) Taxes for Earlier Years		-	4	
		•	0.22	
Profit/(Loss) for the year		16.98	0.59	
Loss per share (of Rs. 10/- each): Basic & Diluted EPS	24	0.57	0.02	
Significant Accounting Policies	1			

For on behalf of the Board of Directors

Blueblood Ventures Limited

Suresh Bohra Managing Director DIN.- 00093343





## **Blueblood Ventures Limited**

CIN: L70102DL2007PLC159680

### Cash Flow Statement For The Half Year Ended 30.09.2025

Amount in Lakhs, unless otherwise stated specifically

	Particulars	For The Half Year Ended 30th September 2025 (Unaudited)	For the Year Ended 31st March 2025 (Audited)	
A.	CASH FLOW FROM OPERATING ACTIVITIES			
I.	Net Profit from P & L A/c	16.98	0,59	
	Adjustment for:	10.58	0.59	
	a) Depreciation / Amortisation on assets	1.37	2.06	
	b) Finance cost	1.57	8.41	
	c) Interest Received		(0.02)	
	d) Discount on Issue of Debenture		(0.02)	
	e) Dividend received	(0.01)	(0.02)	
	f) Deferred Tax effect	- 1	0.01	
	Operating Profit before working capital changes	18.35	11.03	
D.	Increase / Decrease in Working Capital			
	a) Decrease / (Increase) in current assets and Loans and advances	(523.17)	(618.55)	
	b) (Decrease) / Increase in Inventories	0.84	2.38	
	c) (Decrease) / Increase in Current Liabilities	12.29	284.41	
	Cash Generated from operations	(491.69)	(320.73)	
	Income tax paid		-	
	NET CASH FROM OPERATING ACTIVITIES	(491.69)	(320.73)	
В.	CASH FLOW FROM INVESTING ACTIVITIES			
	a) Interest received		0.02	
	b) Dividend received	0.01	0.02	
	c) Sale/(Purchase) of Investment	484.00	2,870.63	
	d) Sale/(Purchase) of Fixed Assets	(0.52)	(0.05)	
	e) Long term loan and advances		(2,535.44)	
	NET CASH FROM INVESTING ACTIVITIES	483.49	335.18	
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from long-term borrowings	1		
	Finance cost	*	-8.41	
	NET CASH FROM FINANCING ACTIVITIES	-	-8.41	
	Total (ALBLC)			
	Total (A+B+C)	(8.21)	6.05	
	a) Cash and Cash Equivalents at the beginning of the year	9.48	3.43	
	b) Cash and Cash Equivalents at the end of the year	1.27	9.48	
	Net increase / (decrease) in cash and cash equivalents (b-a)	(8.21)	6.05	

For Blueblood Ventures Limited

Place: New Delhi

Managing Director DIN.- 00093343