

BLUE PEARL AGRIVENTURES LIMITED

(Formerly known as Blue Pearl Texspin Limited)

Registered Office: 1508, Lodha Supremus, Saki Vihar Road, Opp MTNL Building, Mumbai, Maharashtra, India, 400072

CIN - L46209MH1992PLC069447 **Mobile No.:** +91 9081189927

Email: bluepearltexspin@gmail.com **Website:** www.bluepearlagriventures.in

Date: 13/10/2026

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, October 13, 2026, 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, October 13, 2026, 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, 2026 and Limited Review Report thereon.

These results have been duly reviewed by the Audit Committee and audited by M/s. Shweta Jain & Co LLP, Chartered Accountants Firm (Firm's Registration No.127673W), Statutory Auditors of the Company.

The Board meeting commenced at 03:15 P.M. and concluded at 3.45 P.M.

The above is for your kind information and record.

Yours faithfully,

For, Blue Pearl Agriventures Limited

SAMIR JIKARBHAI
GODIL
Digitally signed by SAMIR
JIKARBHAI GODIL
Date: 2026.10.13 15:49:02
+05'30'

SAMIR JIKARBHAI GODIL
Director
DIN: 10740750

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 2026

**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, 2026 (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 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.



SHWETA JAIN & CO LLP

CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)
(formerly known as Shweta Jain & Co, Chartered Accountants)

For, Shweta Jain & Co LLP
Chartered Accountants
[FRN: 127673W/W101149]



Ravi Jain
Partner
M. No. 125740
UDIN: 26125740BZNJTN6427

Date: 13/10/2026
Place: Ahmedabad



BLUE PEARL AGRIVENTURES LIMITED

CIN : L46209MH1992PLC069447

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Phone No. +91 90811 89927 Email: bluepearltexspin@gmail.com Website: https://www.bluepearlgriventures.in/

Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2026

Particulars	Quarter ended			Half Year Ended		(Rs. in Lacs)
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2026 Audited
I. Income						
Revenue from Operations						
Other Income	1,081.42	1,066.21	1,243.63	2,147.63	2,422.55	5,000.02
Total Income	1,088.66	1,066.21	1,243.63	2,154.87	2,422.55	5,000.02
II. Expenses						
Cost of Materials Consumed/Service Availed	-	-	-	-	-	-
Purchase of stock in trade/ Cost of Service availed	1,231.65	926.61	965.11	2,158.26	2,248.86	4,346.00
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-186.46	90.89	236.21	-95.57	86.19	482.82
Employee Benefits Expense	0.24	0.60	2.93	0.84	4.61	11.05
Finance costs	-	-	-	-	-	0.52
Depreciation, Amortisation and Depletion Expenses	7.33	13.00	2.27	20.33	10.43	22.74
Other Expenses	1,052.77	1,031.10	1,206.52	2,083.87	2,350.09	4,863.13
Total Expenses	1,052.77	1,031.10	1,206.52	2,083.87	2,350.09	4,863.13
III. Profit / (Loss) before exceptional items and tax	35.89	35.11	37.11	71.00	72.46	136.89
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	35.89	35.11	37.11	71.00	72.46	136.89
VI. Tax Expense						
- Current Tax	7.18	7.02	9.28	14.20	18.12	33.59
- Short / (Excess) provision of Previous Year	7.18	7.02	9.28	14.20	18.12	33.59
- Deferred Tax	-	-	-	-	-	-
VII. Profit for the Period	28.72	28.09	27.83	56.81	54.34	103.30
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	28.72	28.09	27.83	56.81	54.34	103.30
Paid up Equity Share Capital						
Face Value	6,025.60	6,025.60	6,025.60	6,025.60	6,025.60	6,025.60
Other Equity	1.00	1.00	1.00	1.00	1.00	1.00
Earnings per Equity Share (Not annualised)						
(a) Basic	0.00	0.00	0.00	0.01	0.01	0.02
(b) Diluted	0.00	0.00	0.00	0.01	0.01	0.02

- The Unaudited financial results for the 2nd quarter & Half year ended 30th September, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th October 2026. 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 2025-26.
- 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

S. S. Godil

SAMIR GODIL
Managing Director
DIN: 10740750

Place : Mumbai
Date : 13/10/2026

BLUE PEARL AGRIVENTURES LIMITED
CIN : L46209MH1992PLC069447

Regd(O) : 1508, Lodha Supremus, , Saki Vihar Road, Opp MTNL Building, Mumbai, Mumbai,
Mumbai, Maharashtra, India, 400072.

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 30th Sept, 2026	As at 31st March 2026
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment		
b Financial Assets	2.04	2.04
i Investments		
ii Trade receivables	100.00	-
iii Loans & Advances	-	-
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	7.19	7.19
d Other Non-current assets	-	-
Total Non-current assets	-	-
2 Current assets	109.23	9.23
a Inventories		
b Financial Assets	1,024.53	928.95
i Trade receivables		
ii Cash and cash equivalents	5,400.44	7,344.29
iii Loans	173.81	33.32
c Other current assets	-	-
Total Current assets	0.73	0.72
Total Assets	6,599.50	8,307.28
EQUITY AND LIABILITIES	6,708.73	8,316.51
1 Equity		
a Equity Share capital		
b Other Equity	6,025.60	6,025.60
Total Equity	180.50	123.69
2 LIABILITIES	6,206.10	6,149.29
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings		
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	-	-
b Current liabilities		
i Financial Liabilities		
a. Borrowings		
b. Trade payables		3.78
c. Other financial liabilities	456.26	2,131.48
ii Other current liabilities	-	-
iii Short Term Provisions	2.20	2.00
iv Current Tax Liabilities (Net)	44.17	29.96
Total Current Liabilities	-	-
Total Liabilities	502.62	2,167.22
TOTAL EQUITY AND LIABILITIES	502.62	2,167.22
	6,708.73	8,316.51



FOR, BLUE PEARL AGRIVENTURES LIMITED

S. S. Godil
SAMIR GODIL
Managing Director
DIN: 10740750

Place : Mumbai
Date : 13/10/2026

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STANDALONE CASH FLOW STATEMENT

Particulars	(Rs. in Lacs)	
	As at 30 Sept 2026	As at 30 Sept 2025
Cash flows from Operating Activities		
Profit before tax for the Year		
Adjustments to reconcile net profit to net cash provided by operating activities	71.00	72.46
Depreciation and Amortization	-	-
Sundry Balances Written back/off	-	-
Interest Income on Deposit	-	-
Interest on Deposits	-	-
Operating profit / (loss) before working capital changes	-	-
Movements in Working Capital:	71.00	72.46
(Decrease)/Increase in other current liabilities		
(Decrease)/Increase in other non current liabilities	0.20	-9.56
(Decrease)/Increase in Borrowings	-	-
(Decrease)/Increase in other finance liabilities	-3.78	-
(Decrease)/Increase in provisions	-	-4.44
(Decrease)/Increase in trade payables	14.21	33.11
(Increase)/ Decrease in other non current assets	-1,675.22	-90.82
(Increase)/ Decrease in Other Financials assets	-	-
(Increase)/ Decrease in Loan	-	-
(Increase)/ Decrease in inventories	-	-
(Increase)/ Decrease in other current assets	-95.58	86.19
(Increase)/ Decrease in trade receivables	-0.01	1,366.95
Net Cash Generated From/ (Used in) operations	1,943.85	-1,440.16
Tax paid (net of refunds)	254.67	13.73
Net Cash From/(Used in) Operating Activities	-14.20	-18.12
Cash Flows from Investing Activities	240.47	-4.39
(Increase)/ Decrease In Investents		
Purchase of PPE	-100.00	-
Sale of PPE	-	-
Interest On Dividend	-	-
Net cash from/(Used in) Investing Activities	-	-
Cash flows from Financing Activities	-100.00	-
interest Paid		
Borrowings	-	-
Increase In Other Equity	-	-
Increase of Equity	0.01	-
Net cash from/(Used in) Financing Activities	-	-
Increase in Cash and Cash Equivalents during the year	0.01	-
Cash and Cash Equivalents at the beginning of the year	140.48	-4.39
Cash and Cash Equivalents at the end of the year	33.32	37.34
	173.80	32.95

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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S. S. Godil

SAMIR GODIL
Managing Director
DIN: 10740750

Place : Mumbai
Date : 13/10/2026