NCC BLUEWATER PRODUCTS LIMITED

CIN : L05005TG1992PLCO14678

Ref : NCCBPL/BSE/2026
Date : 11-11-2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
M U M B A I – 400 001
Tel : 2658121

Dear Sir,

Scrip Code No:519506

Sub: Unaudited Financial Results for the 2nd quarter and half year ended 30-09-2026

In compliance with Regulation 33 & 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we are enclosing herewith statement containing the Unaudited Financial Results for the 2nd quarter and half year ended 30-09-2026, which have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 11th November 2026 along with the Limited Review Report. The meeting of the Board of Directors of the Company commenced at 3.30 p.m and concluded at 4.00 p.m.

We would request you to please take note of the same.

Thanking you,

Yours sincerely,

For NCC BLUEWATER PRODUCTS LIMITED

U. JAYACHANDRA
DIRECTOR & CEO
CHAIRMAN OF THE MEETING
DIN: 02428646

NCC BLUEWATER PRODUCTS LIMITED
CIN:L05005TG1992PLC014678
Registered Office NCC House, Madhapur, Hyderabad - 500 081. Phone No.040-2326 8868, Fax No.040-2312 5555, E-mail: investors@nccbpl.com / www.nccbpl.com

Statement of Unaudited Financial Results for the Quarter And Half Year ended 30th September'2026

(Rs.In Lakhs)

Sl No.	Particulars	Qurter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026(
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited)
1	**Income from operations**						
	a) Income from Operations	-	-	-	-	-	-
	b) Other Income	17.26	17.00	16.93	34.26	31.81	66.19
	Total Income from operations(net)	17.26	17.00	16.93	34.26	31.81	66.19
2	**Expenses**						
	a) Power & Fuel	-	-	-	-	-	-
	b) Employee Cost	-		1.12		2.24	18.44
	c) Finance Costs	-		0.00			0.18
	d) Depreciation	-		0	0	0	
	e) Other expenses	2.04	5.71	1.56	7.75	7.13	9.12
	Total expenses	2.04	5.71	2.68	7.75	9.37	27.74
3	**Profit/(Loss) from operations before exceptional items(1-2)**	15.22	11.29	14.25	26.51	22.44	38.45
4	Exceptional items	-	-	46.31		46.31	299.67
5	**Profit/ (Loss) before tax (3+4)**	15.22	11.29	60.56	26.51	68.75	338.12
6	Tax Expense	-	-	-	-	-	-
	a) Current Tax	3.83	2.84	9.61	6.67	11.67	52.53
	b) Prior Period Tax						0.39
	b) Deferred Tax	-					
7	**Net Profit /(Loss) after tax (5-6)**	11.39	8.45	50.95	19.84	57.08	285.20
8	Other comprehensive income/(loss)	-	-	-	-	-	-
9	Total comprehensive income (7-8)	11.39	8.45	50.95	19.84	57.08	285.20
10	Paid-up Equity Share Capital (Face value Rs.10/-per share)	775.00	775.00	775.00	775.00	775.00	775.00
11	Reserve Excluding Revaluation Reserves						685.64
12	Earnings Per Share (of Rs.10/- each), for the period (not annualised) - Basic & Diluted	0.15	0.11	0.66	0.26	0.74	3.68

Note:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 11h November, 2026
2. The above results are in compliance with the Indian Accounting Standards(IND AS) specified under the section 133 of the Companies Act, 2013 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
3. The Statutory Auditors of the Company have conducted limited review of the above results for the quarter and half year ended September 30, 2026

Place: Hyderabad
Date: 11.11.2026

NCC Bluewater Products Limited Hyderabad

By order of the Board
For NCC BLUEWATER PRODUCTS LIMITED

O.JAYACHANDRA
Director & C.E.O
DIN.02428646
Chairman of the Meeting

Statement of Assets and Liabilities as at 30th September,2026

(Rs.In Lakhs)

Sl.no	Particulars	30.09.2026	31.03.2026
		Unaudited	Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	-	-
	(b) Investment Property		
	(c) Deferred tax assets		
	(d) Other assets	1.64	1.64
2	**Total Non-Current Assets**	1.64	1.64
	Current assets		
	(a) Financial Assets		
	(i) Cash and cash equivalents	1,138.25	1,090.97
	(ii) Other financial assets	339.58	366.96
	(b) Current Tax assels(Net)	9.76	6.70
	Total Current Assets	1,487.59	1,464.63
B	**Total Assets**	1,489.23	1,466.27
1	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share capital	775.00	775.00
	(b) Other Equity	705.48	685.64
	Total Equity	1,480.48	1,460.64
2	**LIABILITIES**		
	Non-Current Liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Financial Liabilities		
	(i) Other financial liabilities	-	-
	(d) Long-term provisions		
	(e) Other Non-Current Liabilities	-	-
	(a) Financial liabilities	-	0.30
	(b) Other current liabilities	0.02	0.02
	(c) Current tax liabilities (Net)	8.73	5.31
	Total Current Liabilities	8.75	5.63
	Total Equity and Liabilities	1,489.23	1,466.27

CASH FLOW STATEMENT
NCC Bluewater Products Limited
Cash Flow Statement for the Half ended 30th September 2026.

(Amount in Lakhs)

Particulars	For the Half Year ended 30 September , 2026		For the year ended 31 March, 2026	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	(7.75)		(27.56)	
Adjustments for:				
Depreciation and amortisation	-			
(Profit)/Loss on sale / write off assets	-		299.67	
Finance Cost	-		(0.18)	
Interest Income	34.26		66.19	
Operating profit before working capital cjanges		26.51		338.12
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Financial assets	27.38		(40.78)	
Other non current assets				
Other current assets			8.39	
		27.38		(32.39)
Adjustments for increase / (decrease) in operating liabilities:				
Other current liabilities	-			
Current Financial liabilities	(0.30)		(10.71)	
Current tax liabilities (Net)	(3.06)		(6.70)	
Non current Financial liabilities				
Longterm provisions			(2.37)	
Other non current financial liabilities		(3.36)		(19.78)
Proceeds from disposal of Property, Plant & Equipement and Investment Prperty				8.99
Cash generated from operations		50.53		294.94
Net income tax (paid)		(3.25)		(47.22)
Net cash flow from / (used in) operating activities (A)		47.28		247.72
B.Cash flow from Investing activities				
Proceeds from sale of Buildings and PPE		-		
Net cash flow from / (used in) investing activities (B)		-		-
Finance cost paid				
Net cash flow from / (used in) financing activities (C)		-		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		47.28		247.72
Cash and cash equivalents at the beginning of the year		1,090.97		843.25
Cash and cash equivalents at the end of the year		1,138.25		1,090.97
* Comprises:				
(a) Cash on hand		0.00		
(c) Balances with banks				
(i) In current accounts		1,138.25		1,090.97
		1,138.25		1,090.97
Corporate information and significant accounting policies 1 & 2				

For and on behalf of the Board of Directors
NCC Bluewater Products Limited
CIN:L05005TG1992PLC014678

NCC Bluewater Products Limited Hyderabad

U.Jayachandra
Director & C.E.O
DIN NO:02428646
Chairman of the Meeting

Place:Hyderabad
Date:11.11.2026

K. P. RAO & CO.
CHARTERED ACCOUNTANTS

'Poornima', IInd Floor, 25, State Bank Road,
Bangalore - 560 001. Karnataka, India.

K. P. RAO
H.N. ANIL
MOHAN R LAVI
K. VISWANATH
S. PRASHANTH
P. RAVINDRANATH

Phone : 080 - 25587385 / 25586814
Fax : 080 - 25594661
E-mail : info@kprao.co.in

Independent Auditor's Limited review report on the Quarterly Unaudited Standalone Financial Results of NCC Blue Water Products Ltd pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

The Board of Directors
NCC Blue Water Products Ltd Hyderabad.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of NCC Blue Water Products Ltd (the "Company"), for the quarter and half-year ended September 30 2026 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. 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 principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended. 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 ("ICAI"). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures.

K.P. RAO & CO. ★ BENGALURU FRN:003135S ★ CHARTERED ACCOUNTANTS

Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K.P. Rao & Co.
Chartered Accountants
Firm Registration No. 003135S



Mohan R Lavi
Partner
Membership No. 029340
UDIN No: 26029340HVFEGG2971

Date: 11-11-2026
Place: Bangalore