BLUE BLENDS (INDIA) LIMITED
CIN : L17120MH1981PLC023900

JBF House, 2nd Floor,
Old Post Office Lane,
Kalbadevi Road,
Mumbai - 400 002. (India)

Date: 06-11-2026

To,
The Manager
Listing Department,

Bombay Stock Exchange Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

Scrip Code: 502761

National Stock Exchange Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra East, Mumbai-400051

Symbol: BLUEBLENDS

Sub: Outcome of Board Meeting held on 06th November, 2026.

Ref: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

The Board of Directors of the Company, in their Board Meeting held on November 06, 2026, at the Registered Office of the Company which was commenced at 4:00 P.M. and concluded at 04:30 P.M., have apart from other business, considered the following:

1. **Approve and take on record the Unaudited Standalone & Consolidated financial statements for the quarter & half year ended on 30th September, 2026**;

The Board considered and approved the Unaudited Standalone & Consolidated Financial Statements for the quarter & half year ended on September 30, 2026, provided by M/s. Shabbir & Rita Associates LLP, Chartered Accountants (Firm Registration No. 109420W), Statutory Auditors of the Company. In this regard, we are hereby submitting the followings:

(a) Unaudited (Standalone and Consolidated) Financial Results for the quarter & half year ended on September 30, 2026.

(b) Limited review report for the Standalone and Consolidated financial results for the quarter & half year ended on September 30, 2026.

Kindly take the same on your record and oblige us.

For **BLUE BLENDS (INDIA) LIMITED**

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

Ritesh Rajkumar Chokhani
CFO and Whole Time Director
DIN: 11083282

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002

Tel: 91 22 2208 5951 Website: www.blueblends.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2026

(Rs in Lakhs)

Sr. No.	PARTICULARS	Quarter ended 30-09-2026 Unaudited	Quarter ended 30-06-2026 Unudited	Corresponding Quarter ended 30-09-2025 Unaudited	Half Yearly ended 30-09-2026 Unaudited	Corresponding Half Yearly ended 30-09-2025 Unaudited	Year ended 31-03-2026 Audited
I	Revenue From Operations	5,422.16	5,932.50	528.10	11,354.66	627.28	15,314.97
II	Other Income	0.82	3.61	1.26	4.43	(1.53)	6.17
III	TOTAL INCOME (I+II)	5,422.99	5,936.11	529.36	11,359.10	625.75	15,321.14
IV	Expenses						
a	Cost of Materials consumed	108.92	94.97	325.65	203.89	520.75	959.22
b	Purchases of stock-in-trade	5,101.09	5,663.90	-	10,764.99	-	13,663.74
c	Changes in inventories of finished goods	(0.40)	0.53	(30.84)	0.13	(67.07)	(2.99)
d	Employee benefits expense	73.26	66.97	34.03	140.23	50.01	188.32
e	Finance Costs	0.04	0.03	0.25	0.07	0.30	0.36
f	Depreciation and Amortisation Expenses	10.22	19.65	31.84	29.87	63.55	127.42
g	Power & Fuel	102.81	81.42	33.13	184.23	47.04	232.19
h	Legal & Professional Fees	13.14	7.93	2.88	21.07	2.88	44.72
i	Other Expenses	38.91	71.32	90.37	110.23	128.74	239.28
	TOTAL EXPENSES IV	5,448.00	6,006.72	487.31	11,454.72	746.20	15,452.26
V	Profit / (Loss) before exceptional items and tax (III-IV)	(25.02)	(70.61)	42.05	(95.63)	(120.45)	(131.12)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(25.02)	(70.61)	42.05	(95.63)	(120.45)	(131.12)
VIII	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(0.40)	418.90	-	418.50	-	12.35
	(3) MAT Credit Adjustment	-	-	-	-	-	-
	(4) Tax Earlier Years	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	(24.62)	(489.51)	42.05	(514.13)	(120.45)	(143.47)
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-		-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-		-
XI	Total Comprehensive Income for the period (IX+X)	(24.62)	(489.51)	42.05	(514.13)	(120.45)	(143.47)
XII	Paid up Equity share capital (face value of Rs.1.00 per Share)	527.04	2,165.12	2,165.12	527.04	2,165.12	2,165.12
XIII	Reserves Excluding Revaluation Reserves as at Balance sheet	-	-	-	(23.66)	-	(1,647.60)
XIV	Earning per equity share						
	(1) Basic	(0.47)	(2.26)	0.19	(9.75)	(0.56)	(0.66)
	(2) Diluted	(0.47)	(2.26)	0.19	(9.75)	(0.56)	(0.66)

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002

Tel: 91 22 2206 5951 Website: www.blueblends.in

STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMBER 2026

(Rs in Lakhs)

Sr. No.	PARTICULARS	(STANDALONE) Quarter ended 30-09-2025 Unaudited	Quarter ended 30-06-2026 Unudited	Corresponding Quarter ended 30-09-2025 Unaudited	Half Yearly ended 30-09-2026 Unaudited	Corresponding Half Yearly ended 30-09-2025 Unaudited	Year ended 31-03-2026 Audited
1	Segment Revenue (Net Sales / Income from each segment)						
a)	Segment A - (Manufacturing)	309.51	255.20	528.10	564.71	627.28	1,567.12
b)	Segment B - (Trading & Distribution)	5,112.65	5,677.30	-	10,789.95	-	13,747.85
	TOTAL	5,422.16	5,932.50	528.10	11,354.66	627.28	15,314.97
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	5,422.16	5,932.50	528.10	11,354.66	627.28	15,314.97
2	Segment Results (Profit before tax, interest and other income from such segment)						
a)	Segment A - (Manufacturing)	(37.35)	(87.59)	41.04	(124.94)	(118.62)	(221.05)
b)	Segment B - (Trading & Distribution)	11.56	13.40	-	24.96	-	84.11
	TOTAL	(25.79)	(74.19)	41.04	(99.98)	(118.62)	(136.93)
	Less: i. Interest	0.04	0.03	0.25	0.07	0.30	0.36
	Add: i. Un-allocable other income	0.82	3.61	1.26	4.43	(1.53)	6.17
	TOTAL Profit / (Loss) before Tax	(25.02)	(70.61)	42.05	(95.63)	(120.45)	(131.12)
	Less:						
a)	Current Tax	-	-		-	-	-
b)	Deferred Tax	(0.40)	418.90		418.50	-	12.35
c)	MAT Credit Adjustment	-	-		-	-	-
d)	Tax for earlier years	-	-	-	-	-	-
	Profit after Tax	(24.62)	(489.51)	42.05	(514.13)	(120.45)	(143.47)
3	Segment Assets						
	Manufacturing				2,211.14	2,321.85	2,214.35
	Trading & Distrubution				703.34	-	355.39
	Total Segment Assets	-	-	-	2,914.49	2,321.85	2,569.75
	Less: Inter- Segment Assets				-	-	-
	Add : Unallocable Corporate assets				349.02	349.02	758.67
	Total Assets	-	-	-	3,263.51	2,670.87	3,328.41
4	Segment Liabilities						
	Manufacturing				1,786.36	2,130.32	2,252.28
	Trading & Distrubution				964.91		558.62
	Total Segment Liabilities	-	-	-	2,751.26	2,130.32	2,810.90
	Less: Inter- Segment Liabilities				-	-	-
	Add : Unallocable Corporate Liabilities				8.86	-	-
	Total Liabilities	-	-	-	2,760.12	2,130.32	2,810.90

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Statement of Standalone Assets and Liablities

(Rs. in Lakhs)

		As at 30 September 2026	As at 31 March 2026
	ASSETS		
1	**Non-Current Assets**		
(a)	Property, Plant and Equipment	274.99	262.49
(b)	Financial Assets		
(i)	- Investments	349.02	349.02
(ii)	- Other Financial Assets	676.41	674.22
(c)	Deferred tax assets (Net)	-	409.65
	Total Non Current Assets	1,300.42	1,695.37
2	**Current Assets**		
(a)	Inventories	26.62	44.92
(b)	Financial Assets		
(i)	- Trade Receivables	834.10	509.63
(ii)	- Cash and Cash Equivalents	326.64	297.39
(iii)	- Loans	2.36	34.50
(c)	Other Current Assets	773.38	746.60
	Total Current Assets	1,963.09	1,633.04
	Total Assets	3,263.51	3,328.41
	EQUITY AND LIABILITIES		
	Equity		
1 (a)	Equity Share Capital	527.04	2,165.12
(b)	Other Equity	(23.66)	(1,647.60)
	Total Equity	503.39	517.52
	Liabilities		
2	**Non-Current Liabilities**		
(a)	Financial Liabilities		
(i)	- Trade Payables	-	-
(ii)	- Other financial liabilities	-	-
(b)	Deferred Tax Liabilities (Net)	8.86	-
(c)	Provisions	-	-
	Total Non Current Liabilities	8.86	-
3	**Current Liabilities**		
(a)	Financial Liabilities		
(i)	- Borrowings	1,694.78	88.41
(ii)	- Trade Payables	988.79	567.57
(iii)	- Other Financial Liabilities	-	2,108.25
(b)	Other current liabilities	66.66	45.63
(c)	Provisions	1.03	1.03
	Total Current Liabilties	2,751.26	2,810.90
	Total Equity and Liabilties	3,263.51	3,328.41

SHABBIR & RITA ASSOCIATES LLP ★ Chartered Accountants ★ MUMBAI 400 064

BLUE BLENDS (INDIA) LIMITED ★ BOMBAY-2

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

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Tel: 91 22 2208 5951 Website: www.blueblends.in

Statement of Standalone Unaudited Cash Flows for the year ended 30th September 2026

(Rs. in Lakhs)

Particulars	For the Year ended 30 September 2026		For the Year ended 31 March 2026	
A Cash Flow From Operating Activities				
Profits before Tax		(95.63)		(131.12)
Adjustment For				
Depreciation and Amortisation Expenses	29.87		127.42	
Interest Income	(1.63)		(1.50)	
		28.24		125.92
Operating Profit before working Capital Changes		(67.38)		(5.19)
Working Capital Changes				
(Increase)/Decrease in Inventories	18.30		(44.92)	
(Increase)/Decrease in Non current Provision	-		(3.34)	
(Increase)/Decrease in Other Non Current financials assets	(2.19)		58.07	
(Increase)/Decrease in Trade Receivables	(324.47)		(481.64)	
(Increase)/Decrease in Short Term Loans and Advances	32.14		(3.07)	
(Increase)/Decrease in Other Current Assets	(26.77)		(190.73)	
Increase/(Decrease) in Trade Payables	421.22		546.83	
Increase/(Decrease) in Other Financial Liabilities	(2,108.25)		379.55	
Increase/(Decrease) Other current liabilities	21.03		38.66	
Increase/(Decrease) in Provision	-		1.03	
(Increase)/Decrease in Working Capital		(1,969.00)		300.44
Cash Generated from Operating Activities		(2,036.39)		295.25
Tax Paid	-	-	-	-
Cash Used (-)/(+) generated for operating activities (A)		(2,036.39)		295.25
B Cash Flow From Investing Activities				
Proceeds from sale of Fixed Assets				
Addition of Fixed Assets	(42.37)		(14.25)	
Interest Income	1.63		1.50	
Net Cash Used in Investing Activities (B)		(40.74)		(12.75)
C Cash Flow From Financing Activities				
(Repayment of)/Proceeds from Short Term Borrowings	1,606.38		(1.90)	
(Repayment of)/Proceeds from Share Capital	(1,638.08)		-	
Creation of Capital Reduction Reserves	2,138.08		-	
Net Cash Used in Financing Activities (C)		2,106.37		(1.91)
D Net Increase (+)/ Decrease (-) in cash and cash equivalent		29.25		280.60
Cash equivalent (A+B+C)				
Cash and Cash Equivalent Opening Balance		297.39		16.79
Cash and Cash Equivalent Closing Balance		326.64		297.39
Closing Balances represented by:				
Cash and Bank Balances				
Cash and Cash Equivalents				
(i) Balances with Banks		326.41		297.12
(ii) Cash on Hand		0.23		0.27
		326.64		297.39

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

BLUE BLENDS (INDIA) LIMITED
CIN : L17120MH1981PLC023900

JBF House, 2nd Floor,
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Mumbai - 400 002. (India)

Notes to Accounts: -

1. The Unaudited Standalone and Consolidated Financials Results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of regulations 33 of SEBI (Listing Obligations and disclosure requirement regulations 2015.
2. The above Unaudited Standalone / Consolidated Financial Results were reviewed and recommended by the Audit committee and subsequently approved by the Board of Directors on 06/11/2026.
3. The above results have been subjected to limited review by the Statutory Auditors of the company.
4. During the quarter end ended 30th September 2026 in the company Unaudited Standalone / Consolidated financials has two reportable segment and such disclosure is in accordance with the Indian Accounting Standards (IND AS 108).
5. The Unaudited consolidated financial results include the results of Blue Blends India Limited (Holding Company) and its subsidiary as defined in the Indian Accounting standard (IND AS 110) Consolidated financial statements. The financial statement of the subsidiary used in the consolidation is drawn upto the same reporting date as that of the company i.e. quarter end September 2026.
6. As per the approved Resolution Plan by the Hon'ble NCLT (Relevant Clauses): -

- All the equity shares and preference shares of the Corporate Debtor would stand extinguished by way of a reduction in the capital of the Company without any payment to the shareholders holding such shares without the requirement of writing the words 'and reduced'. Such reduction of share capital shall not require any further approval, act, or action as required under the companies Act, 2013 including Section 66 of the Companies Act, 2013 and such cancellation shall not require the consent of any of the creditors or shareholders of the Corporate Debtor. The Resolution Applicant is at liberty to file the necessary application(s) with the Stock Exchanges to get the shares relisted.
- No amount is proposed to be paid to the existing shareholders of the Corporate Debtor and the existing issued, subscribed and paid-up share capital of the Corporate Debtor shall stand cancelled without any payment. The Corporate Debtor shall invite the SRA to subscribe to the new equity shares of the Corporate Debtor on a preferential basis through issuance of the prescribed form and the SRA will infuse the proposed equity amount with the Corporate Debtor in the requisite form.

7. 1,15,09,470 existing equity shares of face value of Rs. 10 each, being 100% of existing equity shares held by the existing Promotor and Promotor Group shall stand cancelled and extinguished without payment of any consideration.
8. The Board be and hereby approves and records the allotment of 50,00,000 (fifty lakhs) fresh shares of Rs. 10/- (Rupees Ten Only) fully paid – up each at the price of Rs. 10 each on preferential basis in accordance with the Approved Plan, to the following allottees:

Sr No	Name of allottee	No of fresh equity shares of face value of Rs. 10/- each fully paid-up
1	Neolite Polymer Industries Private Limited	49,90,000
2	Amit Mahendrabhai Shah	10,000
	Total	**50,00,000**

Upon allotment, these allotees on a preferential issue as mentioned above, shall be recognised and classified as Promotors of the Company for all purpose under applicable laws.

SHABBIR & RITA ASSOCIATES LLP ★ Chartered Accountants ★ MUMBAI 400 064

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

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9. 1,01,41,743 existing equity shares of face value of Rs. 10 each held by existing public shareholders as on the Record Date stand cancelled and extinguished, and allotment of 2,70,446 fully paid-up fresh equity shares of face value of Rs. 10 each to the existing public shareholders in the ratio of 4 (four) fully paid-up equity share of face value of Rs.10/- each for every 150 (one hundred fifty) existing fully paid-up equity shares of face value of Rs.10/- each held by the existing public shareholders as on the Record date, without any consideration.
10. The Figures of the previous period have been regrouped and/or rearranged, wherever considered necessary.
11. These results will be filed with BSE Limited, National Stock Exchange of India and will be available on the company's website at www.blueblends.in.

For and Behalf of the Board
Blue Blends (India) Limited

Ritesh Rajkumar Chokhani
CFO & Wholetime Director
DIN: 11083282
Dated:- 06-11-2026
Place: Mumbai

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and year to date unaudited Standalone Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS financial results of **BLUE BLENDS (INDIA) LIMITED** ("the Company") for the quarter ended September 30, 2026 and year to date results for the period April 01, 2026 to September 30, 2026 attached herewith (the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (**Listing** Obligation and Disclosure Requirements) Regulation, 2015 as amended from time to time (the Listing Regulations).

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at 06th November 2026 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 the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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 would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Unit No. 209/210, IJMIMA Tower, Off Link Road, Behind Infiniti Mall, Malad (W), Mumbai - 400 064.
Mob. : 9152732408 • CIN No. AAC - 2949 • shabbir.rita@snrllp.com • www.snrllp.com

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 aforesaid Indian Accounting Standard 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Further we draw your attention to Note no 6 of Notes to account enclosed with the quarterly result in respect of re-listing of shares, extinguishment / cancellation of the existing equity share capital.

For Shabbir & Rita Associates LLP
Chartered Accountants
FRN: 109420W



Shabbir S Bagasrawala
Partner
M.No. 039865
UDIN: 26039865AKZVFC8035
Place: Mumbai
Date: November 06, 2026

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2026

(Rs in Lakhs)

Sr. No.	PARTICULARS	Quarter ended 30-09-2026 Unaudited	Quarter ended 30-06-2026 Unudited	Corresponding Quarter ended 30-09-2025 Unaudited	Half Yearly ended 30-09-2026 Unaudited	Corresponding Half Yearly ended 30-09-2025 Unaudited	Year ended 31-03-2026 Audited
I	Revenue From Operations	5,422.16	5,932.50	528.10	11,354.66	627.28	15,314.97
II	Other Income	0.82	3.61	1.26	4.43	(1.53)	10.43
III	**TOTAL INCOME (I+II)**	**5,422.99**	**5,936.11**	**529.36**	**11,359.10**	**625.75**	**15,325.40**
IV	**Expenses**						
a	Cost of Materials consumed	108.92	94.97	325.65	203.89	520.75	959.22
b	Purchases of stock-in-trade	5,101.09	5,663.90	-	10,764.99	-	13,663.74
c	Changes in inventories of finished goods	(0.40)	0.53	(30.84)	0.13	(67.07)	(2.99)
d	Employee benefits expense	73.26	66.97	34.03	140.23	50.01	188.32
e	Finance Costs	0.05	0.03	0.26	0.08	0.31	0.38
f	Depreciation and Amortisation Expenses	10.22	19.65	31.84	29.87	63.55	127.42
g	Power & Fuel	102.81	81.42	33.13	184.23	47.04	232.19
h	Legal & Professional Fees	13.23	8.19	3.26	21.42	3.80	48.43
i	Other expenses	39.04	134.58	90.37	173.62	128.74	239.15
	TOTAL EXPENSES IV	**5,448.23**	**6,070.24**	**487.70**	**11,518.47**	**747.14**	**15,455.85**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**(25.24)**	**(134.13)**	**41.66**	**(159.37)**	**(121.39)**	**(130.45)**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**(25.24)**	**(134.13)**	**41.66**	**(159.37)**	**(121.39)**	**(130.45)**
VIII	Tax Expense:						
	(1) Current tax	-	-	-	-	-	0.11
	(2) Deferred tax	(0.40)	418.90	-	418.50	-	12.35
	(3) MAT Credit Adjustment	-	-	-	-	-	-
	(4) Tax Earlier Years	-	-	-	-	-	-
IX	**Profit / (Loss) for the period (VII-VIII)**	**(24.84)**	**(553.03)**	**41.66**	**(577.87)**	**(121.39)**	**(142.92)**
X	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-		-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-		-
XI	**Total Comprehensive Income for the period (IX+X)**	**(24.84)**	**(553.03)**	**41.66**	**(577.87)**	**(121.39)**	**(142.92)**
XII	Paid up Equity share capital (face value of Rs.1.00 per Share)	527.04	2,165.12	2,165.12	527.04	2,165.12	2,165.12
XIII	Reserves Excluding Revaluation Reserves as at Balance sheet	-	-	-	(61.89)	-	(1,622.09)
XIV	Earning per equity share						
	(1) Basic	(0.47)	(2.55)	0.19	(10.96)	(0.56)	(0.66)
	(2) Diluted	(0.47)	(2.55)	0.19	(10.96)	(0.56)	(0.66)

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

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CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMBER 2026

(Rs in Lakhs)

Sr. No.	PARTICULARS	(CONSOLIDATED) Quarter ended 30-09-2026 Unaudited	Quarter ended 30-06-2026 Unudited	Corresponding Quarter ended 30-09-2025 Unaudited	Half Yearly ended 30-09-2026 Unaudited	Corresponding Half Yearly ended 30-09-2025 Unaudited	Year ended 31-03-2026 Audited
1	**Segment Revenue** (Net Sales / Income from each segment)						
a)	Segment A - (Manufacturing)	309.51	255.20	528.10	564.71	627.28	1,567.12
b)	Segment B - (Trading & Distribution)	5,112.65	5,677.30	-	10,789.95	-	13,747.85
	TOTAL	5,422.16	5,932.50	528.10	11,354.66	627.28	15,314.97
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	5,422.16	5,932.50	528.10	11,354.66	627.28	15,314.97
2	**Segment Results** (Profit before tax, interest and other income from such segment)						
a)	Segment A - (Manufacturing)	(37.57)	(151.11)	40.66	(188.68)	(119.54)	(224.62)
b)	Segment B - (Trading & Distribution)	11.56	13.40	-	24.96	-	84.11
	TOTAL	(26.01)	(137.71)	40.66	(163.72)	(119.54)	(140.51)
	Less: i. Interest	0.05	0.03	0.26	0.08	0.31	0.38
	Add: i. Un-allocable other income	0.82	3.61	1.26	4.43	(1.53)	10.43
	TOTAL Profit / (Loss) before Tax	(25.24)	(134.13)	41.66	(159.37)	(121.38)	(130.45)
	Less:						
a)	Current Tax	-	-	-	-	-	0.11
b)	Deferred Tax	(0.40)	418.90	-	418.50	-	12.35
c)	MAT Credit Adjustment	-	-	-	-	-	-
d)	Tax for earlier years	-	-	-	-	-	-
	Profit after Tax	(24.84)	(553.03)	41.66	(577.87)	(121.39)	(142.92)
3	Segment Assets						
	Manufacturing				2,445.65	2,555.85	2,448.65
	Trading & Distrubution				703.34	-	355.39
	Total Segment Assets	-	-	-	3,149.00	2,555.85	2,804.05
	Less: Inter- Segment Assets				-	-	-
	Add : Unallocable Corporate assets				0.02	63.34	472.99
	Total Assets	-	-	-	3,149.02	2,619.19	3,277.03
4	Segment Liabilities						
	Manufacturing				1,710.10	2,054.62	2,175.39
	Trading & Distrubution				964.91	-	558.62
	Total Segment Liabilities	-	-	-	2,675.00	2,054.62	2,734.01
	Less: Inter- Segment Liabilities				-	-	-
	Add : Unallocable Corporate Liabilities				8.86	-	-
	Total Liabilities	-	-	-	2,683.86	2,054.62	2,734.01

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED BOMBAY 2

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900
Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002
Tel: 91 22 2208 5951 Website: www.blueblends.in

Statement of Consolidated Assets and Liabilities

(Rs. in Lakhs)

		As at 30 September 2026	As at 31 March 2026
	ASSETS		
1	**Non-Current Assets**		
(a)	Property, Plant and Equipment	792.15	779.66
(b)	Goodwill	212.22	212.22
(c)	Financial Assets		
(i)	- Investments	0.02	63.34
(iii)	- Others	126.41	124.22
(c)	Deferred tax assets (Net)		409.65
	Total Non Current Assets	1,130.80	1,589.09
2	**Current Assets**		
(a)	Inventories	26.62	44.92
(b)	Financial Assets		
(i)	- Trade Receivables	834.10	509.63
(ii)	- Cash and Cash Equivalents	327.25	297.89
(iii)	- Loans	56.33	88.47
(c)	Other Current Assets	773.92	747.04
	Total Current Assets	2,018.21	1,687.95
	Total Assets	3,149.02	3,277.03
	EQUITY AND LIABILITIES		
	Equity		
1 (a)	Equity Share Capital	527.04	2,165.12
(b)	Other Equity	(61.89)	(1,622.09)
	Total Equity	465.16	543.03
	Liabilities		
2	**Non-Current Liabilities**		
(a)	Financial Liabilities		
(i)	- Trade Payables	-	-
(ii)	- Other Financial Liabilities	-	-
(b)	Deferred Tax Liabilities (Net)	8.86	-
(b)	Provisions	-	-
	Total Non Current Liabilities	8.86	-
3	**Current Liabilities**		
(a)	Financial Liabilities		
(i)	- Borrowings	1,608.25	-
(ia)	- Lease Liabilities	-	-
(ii)	- Trade Payables	988.79	567.57
(iii)	- Other Financial Liabilities	-	2,108.25
(b)	Other current liabilities	70.37	50.59
(c)	Provisions	7.59	7.48
(d)	Current Tax Liabilities (Net)	-	0.11
	Total Current Liabilties	2,675.00	2,734.01
	Total Equity and Liabilties	3,149.02	3,277.03

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BLUE BLENDS (INDIA) LIMITED

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

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Statement of Consolidated Unaudited Cash Flows for the year ended 30th September 2026

(Rs. in Lakhs)

Particulars	For the Year ended 30 September 2026		For the Year ended 31 March 2026	
A Cash Flow From Operating Activities				
Profits before Tax		(159.37)		(130.45)
Adjustment For				
Depreciation and Amortisation Expenses	29.87		127.42	
Interest Income	(1.63)		(1.50)	
		28.24		125.92
Operating Profit before working Capital Changes		(131.13)		(4.53)
Working Capital Changes				
(Increase)/Decrease in Inventories	18.30		(44.92)	
(Increase)/Decrease in Non current Provision	-		(3.34)	
(Increase)/Decrease in Other Non Current Financial Assets	(2.19)		58.07	
(Increase)/Decrease in Trade Receivables	(324.47)		(427.67)	
(Increase)/Decrease in Short Term Loans and Advances	32.14		(56.45)	
(Increase)/Decrease in Other Current Assets	(26.87)		(191.33)	
Increase/(Decrease) in Trade Payables	421.22		539.69	
Increase/(Decrease) in Other Financial Liabilities	(2,108.25)		379.55	
Increase/(Decrease) Other current liabilities	19.78		37.16	
Increase/(Decrease) in Provision	0.11		7.48	
(Increase)/Decrease in Working Capital		(1,970.24)		298.25
Cash Generated from Operating Activities		(2,101.37)		293.72
Tax Paid	(0.11)		-	
		(0.11)		-
Cash Used (-)/(+) generated for operating activities (A)		(2,101.48)		293.72
B Cash Flow From Investing Activities				
Proceeds from sale of Fixed Assets				
Addition of Fixed Assets	(42.37)		(14.25)	
Reduction/Sale of Non-Current Investments	63.32		-	
Interest Income	1.63		1.50	
Net Cash Used in Investing Activities (B)		22.58		(12.75)
C Cash Flow From Financing Activities				
(Repayment of)/Proceeds from Short Term Borrowings	1,608.25		(0.08)	
(Repayment of)/Proceeds from Share Capital	(1,638.08)		-	
Creation of Capital Reduction Reserves	2,137.95		-	
Net Cash Used in Financing Activities (C)		2,108.11		(0.09)
D Net Increase (+)/ Decrease (-) in cash and cash equivalent		29.23		280.89
Cash equivalent (A+B+C)				
Cash and Cash Equivalent Opening Balance		297.89		17.00
Cash and Cash Equivalent Closing Balance		327.12		297.89
Closing Balances represented by:				
Cash and Bank Balances				
Cash and Cash Equivalents				
(i) Balances with Banks		326.89		297.61
(ii) Cash on Hand		0.23		0.28
		327.12		297.89

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

BLUE BLENDS (INDIA) LIMITED
CIN : L17120MH1981PLC023900

JBF House, 2nd Floor,
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Kalbadevi Road,
Mumbai - 400 002. (India)

Notes to Accounts: -

1. The Unaudited Standalone and Consolidated Financials Results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of regulations 33 of SEBI (Listing Obligations and disclosure requirement regulations 2015.
2. The above Unaudited Standalone / Consolidated Financial Results were reviewed and recommended by the Audit committee and subsequently approved by the Board of Directors on 06/11/2026.
3. The above results have been subjected to limited review by the Statutory Auditors of the company.
4. During the quarter end ended 30th September 2026 in the company Unaudited Standalone / Consolidated financials has two reportable segment and such disclosure is in accordance with the Indian Accounting Standards (IND AS 108).
5. The Unaudited consolidated financial results include the results of Blue Blends India Limited (Holding Company) and its subsidiary as defined in the Indian Accounting standard (IND AS 110) Consolidated financial statements. The financial statement of the subsidiary used in the consolidation is drawn upto the same reporting date as that of the company i.e. quarter end September 2026.
6. As per the approved Resolution Plan by the Hon'ble NCLT (Relevant Clauses): -

- All the equity shares and preference shares of the Corporate Debtor would stand extinguished by way of a reduction in the capital of the Company without any payment to the shareholders holding such shares without the requirement of writing the words 'and reduced'. Such reduction of share capital shall not require any further approval, act, or action as required under the companies Act, 2013 including Section 66 of the Companies Act, 2013 and such cancellation shall not require the consent of any of the creditors or shareholders of the Corporate Debtor. The Resolution Applicant is at liberty to file the necessary application(s) with the Stock Exchanges to get the shares relisted.
- No amount is proposed to be paid to the existing shareholders of the Corporate Debtor and the existing issued, subscribed and paid-up share capital of the Corporate Debtor shall stand cancelled without any payment. The Corporate Debtor shall invite the SRA to subscribe to the new equity shares of the Corporate Debtor on a preferential basis through issuance of the prescribed form and the SRA will infuse the proposed equity amount with the Corporate Debtor in the requisite form.

7. 1,15,09,470 existing equity shares of face value of Rs. 10 each, being 100% of existing equity shares held by the existing Promotor and Promotor Group shall stand cancelled and extinguished without payment of any consideration.
8. The Board be and hereby approves and records the allotment of 50,00,000 (fifty lakhs) fresh shares of Rs. 10/- (Rupees Ten Only) fully paid – up each at the price of Rs. 10 each on preferential basis in accordance with the Approved Plan, to the following allottees:

Sr No	Name of allottee	No of fresh equity shares of face value of Rs. 10/- each fully paid-up
1	Neolite Polymer Industries Private Limited	49,90,000
2	Amit Mahendrabhai Shah	10,000
	Total	**50,00,000**

Upon allotment, these allotees on a preferential issue as mentioned above, shall be recognised and classified as Promotors of the Company for all purpose under applicable laws.

SHABBIR & RITA ASSOCIATES LLP ★ Chartered Accountants ★ MUMBAI 400 064

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

JBF House, 2nd Floor,
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9. 1,01,41,743 existing equity shares of face value of Rs. 10 each held by existing public shareholders as on the Record Date stand cancelled and extinguished, and allotment of 2,70,446 fully paid-up fresh equity shares of face value of Rs. 10 each to the existing public shareholders in the ratio of 4 (four) fully paid-up equity share of face value of Rs.10/- each for every 150 (one hundred fifty) existing fully paid-up equity shares of face value of Rs.10/- each held by the existing public shareholders as on the Record date, without any consideration.
10. The Figures of the previous period have been regrouped and/or rearranged, wherever considered necessary.
11. These results will be filed with BSE Limited, National Stock Exchange of India and will be available on the company's website at www.blueblends.in.

For and Behalf of the Board
Blue Blends (India) Limited

Ritesh Rajkumar Chokhani
CFO & Wholetime Director
DIN: 11083282
Dated:- 06-11-2026
Place: Mumbai

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and year to date unaudited Consolidated Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Ind AS Financial Results of **BLUE BLENDS (INDIA) LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and share of the net profit /(loss) after tax and total comprehensive income for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026 ("the statement') being submitted by the Parent pursuant to the requirement of Regulation 33 of the 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 Board of Directors in its meeting held at November 06, 2026 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 the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended to the extent applicable.

SHABBIR & RITA ASSOCIATES LLP ★ Chartered Accountants ★ MUMBAI 400 064

4. The Statement includes the results of the following entities:

Parent

(b) Blue Blends (India) Limited

Subsidiaries

(b) Bindal Synthetics Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Standard 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 SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Further we draw your attention to Note no 6 of Notes to account enclosed with the quarterly result in respect of re-listing of shares, extinguishment / cancellation of the existing equity share capital.

For Shabbir & Rita Associates LLP
Chartered Accountants
FRN: 109420W

SHABBIR & RITA ASSOCIATES LLP ★ Chartered Accountants ★ MUMBAI 400 064

Shabbir S Bagasrawala
Partner
M.No. 039865
UDIN:26039865XGOAMA5914
Place: Mumbai
Date: November 06, 2026