BLUE PEARL AGRIVENTURES LIMITED

(Formerly known as Blue Pearl Texspin Limited)
Registered Office: Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road,
Mumbai -400009, Maharashtra, India
CIN - L46209MH1992PLC069447 **Mobile No.:** +91 9081189927
Email: bluepearltexspin@gmail.com **Website:** www.bluepearltexspin.com

Date: 27/05/2025

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, May 27, 2025, 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, May 27, 2025, had *inter alia* taken on record / approved the following:

1. Consideration and adoption of the audited Financial Statements for the quarter and year ended on 31st March, 2025 and Audit Report thereon.

The Board meeting commenced at 05:30 p.m. and concluded at 06:00 p.m.

The above is for your kind information and record.

For, Blue Pearl Agriventures Limited

Rishikumar Gosai
Managing Director
DIN: 10218840

BLUE PEARL AGRIVENTURES LIMITED

J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

To
The Board of Directors,
Blue Pearl Agriventures Limited

Report on the Audit of the Financial Results We have audited the accompanying statement of quarterly and year to date financial results of Blue Pearl Agriventures Limited ("the Company") for the quarter and Year ended March 31, 2025, and the year-to-date results for the period from 1" April 2024 to 31" March 2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025, as well as the year to date results for the period from 01 April 2024 to 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Std. 34 'Interim Financial Reporting' prescribed under Sec 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing regulations.

This responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding or the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of" appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process. Auditor's Responsibilities for the Audit of the Financial Results.

Auditor's Responsibilities for the Audit of the Financial Results

Our Objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of' the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged wills governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identity during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

1. The annual financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 27, 2025.

2. The statement includes the result for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of full financial year and the year to date figures up to third quarter of the current financial year which were subjected to limited review. Our report on the statement is not modified in respect of this matter.

Our conclusion is not modified with respect to this matter.

J. SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway Between Andheri &
Jogeshwari (East) Mumbai-400060
Telephone: - 022-6694617/18
E-mail: -ca_jsingh@rediffmail.com
mumbai@cajsingh.com

For,
M/S J. Singh & Associates
Chartered Accountants
FRN: 110266W

Amit J Joshi
Partner
M No. 120022

Date: 27.05.2025
Place: Ahmedabad
UDIN: 25120022BMIJZO5072

BLUE PEARL AGRIVENTURES LIMITED

CIN: L46209MH1992PLC069447

Regd(O) : 32, Vyapar Bhavan, 49 P.D. Mello Road, Mumbai, Maharashtra, India, 400009

TEL: (91) 90811 89927 Website: www.bluepearltexspin.com Email: bluepearltexspin@gmail.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2025

(Rs. in Lacs except EPS)

Statement of Audited Financial Results for the Quarter & Year ended 31.03.2025					
Particulars	**Quarter Ended**			**Year Ended**	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
Date of start of Reporting Period	01-01-2025	01-10-2024	01-01-2024	01-04-2024	01-04-2023
Date of end of Reporting Period	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
Whether results are audited or unaudited	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Nature of report Standalone or Consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
Income from Operations					
a. Revenue from operations	1148.24	1022.87	3.93	3532.98	26.41
b. Other Income	0.00	0.00	0.00	0.00	0.00
III. Total Income	1148.24	1022.87	3.93	3532.98	26.41
Expenses:					
a. Purchase of Stock-in-Trade	2610.60	966.26	2.87	4793.73	19.32
b. Change in inventories	-1411.78	0.00	0.00	-1411.78	0.00
b. Employees Benefit Expenses	1.59	2.54	0.98	8.30	2.64
c. Depreciation	0.45	0.00	0.00	0.45	0.00
d. Finance Costs	0.01	0.01	0.00	0.01	0.00
e. Other Expenses	5.71	0.56	5.84	64.80	11.31
Total expenses	1206.57	969.37	9.69	3455.51	33.27
V. Profit/ Loss before exceptional items and tax (III - IV)	-58.34	53.50	-5.76	77.47	-6.86
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit/ Loss after exceptional items and tax (V - VI)	-58.34	53.50	-5.76	77.47	-6.86
VIII. Tax expense:					
(1) Current tax	-24.31	16.69	0.00	13.00	0.00
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	-34.02	36.81	-5.76	64.47	-6.86
X. Profit / Loss for the period	-34.02	36.81	-5.76	64.47	-6.86
XI. Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XII. Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and	-34.02	36.81	-5.76	64.47	-6.86
other Comprehensive Income for the period)	0.00	0.00	0.00	0.00	0.00
Paid Up Equity Share Capital (Face Value Rs. 1/- Each)	6025.60	25.60	25.60	6025.60	25.60
XIII. Earnings per equity share (for continuing operations)					
Basic	-0.01	14.38	-2.25	0.01	-2.68
Diluted	-0.01	14.38	-2.25	0.01	-2.68

Notes:

1 The Audited Standalone financial results for the 4th quarter & year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2025. The Statutory Auditors have expressed an unmodified audit opinion.The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.

2 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.

3 The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).

4 The Figures have been regrouped and/or reclassified wherever necessary.

5 Sub Division of existing equity shares from one equity share of Rs. 10 /- Each into ten equity shares of Rs. 1/- Each has been done w.e.f. 20-03-2025.

for **Blue Pearl Agriventures Limited**

Rishi Kumar

Rishikumar Gosai
Managing Director
DIN: 10218840

BLUE PEARL AGRIVENTURES LIMITED

Date: 27/05/2025
Place: Ahmedabad

BLUE PEARL AGRIVENTURES LIMITED

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. in Lacs except EPS)

Particulars	As at 31st March 2025	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	2.56	0.18
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	2.69	-
iv Others (to be specified)	-	2.11
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
Total Non-current assets	**5.25**	**2.29**
2 Current assets		
a Inventories	1,411.78	-
b Financial Assets		
i Trade receivables	3,336.60	7.83
ii Cash and cash equivalents	37.34	39.00
iii Loans	-	-
c Other current assets	1,367.68	-
Total Current assets	**6,153.40**	**46.83**
Total Assets	**6,158.65**	**49.12**
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	6,025.60	25.60
b Other Equity	20.39	-44.09
Total Equity	**6,045.99**	**-18.49**
2 LIABILITIES		
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 a.Borrowings	-	40.80
b b.Trade payables	93.22	-
c c.Other financial liabilities	4.44	-
ii Other current liabilities	15.00	26.81
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	**112.66**	**67.61**
Total Liabilities	**112.66**	**67.61**
TOTAL EQUITY AND LIABILITIES	**6,158.65**	**49.12**

for **Blue Pearl Agriventures Limited**

BLUE PEARL AGRIVENTURES LIMITED

Place : Ahmedabad
Date : 27/05/2025

Rishikumar Gosai
Managing Director
DIN: 10218840

BLUE PEARL AGRIVENTURES LIMITED

Standalone Cash Flow Statement for the year ended 31 March 2025

(Rs. in Lacs except EPS)

Particulars		As at 31 March 2025	As at 31 March 2024
Cash flows from Operating Activities			
Profit before tax for the Year		77.47	-6.86
Adjustments to reconcile net profit to net cash provided by operating			
Depreciation and Amortization		-	-
Provision for Amount not recoverable		-	-
Interest Income		-	-
Operating profit / (loss) before working capital changes		**77.47**	**-6.86**
Movements in Working Capital:			
(Increase)/decrease in trade receivables		-3,328.77	0.41
(Increase)/decrease in other current assets		-1,368.26	-
(Increase)/decrease in Inventories		-1,411.78	
(Increase)/Decrease in Loans		-	-
Increase/(decrease) in Other current liabilities		-7.37	26.54
(Decrease) / Increase in Trade Payables		93.22	-
Increase/(decrease) in Provisions		-12.99	-
Net Cash Generated From/ (Used in) operations		**-5,958.48**	**20.09**
Tax paid (net of refunds)		-	-
Net Cash From/(Used in) Operating Activities	**(A)**	**-5,958.48**	**20.09**
Cash Flows from Investing Activities			
Addition in Fixed Assets		-2.38	-
Investment		-	-
Net cash from/(Used in) Investing Activities	**(B)**	**-2.38**	**-**
Cash flows from Financing Activities			
Increase In Equity		6,000.00	-
Increase / (Decrease) In Borrowings		-40.80	9.99
Net cash from/(Used in) Financing Activities	**(C)**	**5,959.20**	**9.99**
Increase in Cash and Cash Equivalents during the year	**(A+B+C)**	**-1.66**	**30.08**
Cash and Cash Equivalents at the beginning of the year		39.00	8.92
Cash and Cash Equivalents at the end of the year		**37.34**	**39.00**

Note:

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian

(b) Changes in liability arising from financing activities

for **Blue Pearl Agriventures Limited**

BLUE PEARL AGRIVENTURES LIMITED

Rishikumar Gosai
Managing Director
DIN: 10218840

Date : 27/05/2025
Place :Ahmedabad