BLUEBLOOD VENTURES LIMITED
CIN:L70102DL2007PLC159680

December 17th, 2024

To
The Secretary
BSE Limited
27th Floor
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

Sub: Resubmission of Compliance under Reg 33 of the SEBI (LODR) Regulations, 2015

Dear Sir,

In reference to the captioned matter and your mail dated 12th Day of December, 2024 with the discrepancy mentioning as **"Bifurcation of Trade payable not provided as per Accounting standard Division I Format for Half Year Ended - September 2024"**.

Please find enclose herewith the Standalone Un-audited Financial Results of our company as on 30th September, 2024 correcting the discrepancy i.e., "Bifurcation of Trade payable not provided as per Accounting standard Division I Format for Half Year Ended - September 2024".

Further, please note that the Un-audited Financial Results under Regulation 33 of SEBI (LODR) Regulations, 2015 for quarter and year ended 30th September,2024 was duly filed on 14th November,2024.

We assure you that we have taken adequate measures to prevent such discrepancies in the future. We are committed to maintaining the highest standards of financial reporting and transparency.

We request that you take note of the updated financial statements and update our records accordingly.

Thank you for your attention to this matter.

Yours Faithfully
For Blueblood Ventures Limited



Suresh Bohra
(Managing Director)

BLUEBLOOD VENTURES LIMITED
CIN: L70102DL2007PLC159680

November 14th, 2024

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 2024 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 , 2024 and the said meeting commenced at 15:30 P.M. and concluded at 17:05 P.M. In that meeting the Board has decided the following matters:

1. Considered and Approved the Standalone Quarterly and Half Yearly Results ended September 30th,2024 Unaudited Financial Results for the Financial Year 2024-25 along with Auditor Report thereon.

2. A Declaration on Auditors Report with unmodified opinion for Unaudited Financial Results for the Financial Year 2024-2025.

This is for your information & Record.

Thanking You

Yours Faithfully
For Blueblood Ventures Limited

Suresh Bohra
(Managing Director)

BlueBlood Ventures Limited New Delhi

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Blueblood Ventures Limited (the" Company) for the period ended September 30, 2024 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 4090.00 lakhs as at 30, September 2024 (4090 number ZOCDS @ Rs 1 lacs each) out of which 3843 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 3453.78 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
UDIN: 24531104BKACTB8636.
Place: Delhi
Date: 14.11.2024

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 30.09.2024

Amount in Lakhs, unless otherwise stated specifically

Particulars	Standalone			
	For the Half year ended 30.09.2024	Preceding Half year ended 30.09.2023	For the Half year ended 31.03.2023	Financial Year ended 31.03.2024
	Unaudited	Unaudited	Audited	Audited
Income				
Revenue from operations	32.08	23.29	27.86	51.15
Other income	0.04	2.52	0.26	2.78
Total revenue	**32.12**	**25.81**	**28.12**	**53.93**
Expense				
Purchases of stock-in-trade	27.45	21.77	22.74	44.51
Changes in inventories of finished goods and stock in trade	-5.52	-11.38	-15.75	-27.13
Employee benefits expense	2.91	6.71	7.15	13.87
Finance Cost	-	0.10	-	0.10
Depreciation and amortisation expense	1.03	2.58	0.21	2.79
Other expenses	5.21	7.13	11.79	18.92
Total expenses	**31.08**	**26.91**	**26.13**	**53.05**
Profit / (Loss) before Exceptional Items and Tax	1.04	-1.11	1.99	0.88
Current tax expense		-	-	-
Deferred tax		-	-	-
Taxes for Earlier Years		-	-	-
Profit / (Loss) for the year after Tax	1.04	-1.11	1.99	0.88
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	0.03	-0.04	0.07	0.03

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. TDS amounting to Rs. 0.2 lacs deducted during the half year ended 30th September 2024 but not deposited with government till 14th November 2024.

4. Commission expense amouting to Rs. 12.9 lacs has been wrongly recorded as salary expense during the year ended 31st March 2024 and correspondingly TDS has been deducted at 10% instead of 5%.

5. Balances of Debtors, Creditors & Advances are subject to confirmations.

6. 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 Thursday, the 14th day of November, 2024. The results have been audited by the Statutory Auditors of the Company and have issued an unqualified report.

7. Previous Period / Year ended figures have been regrouped/reclassified wherever necessary to confirm the current Period / Year end presentation.

8. The figures for half year ended March 31, 2024 represents the balance between audited financials in respect of full financials year and those published till the half year ended September 2023 of the respective financial year.

For Blueblood Ventures Limited

Suresh Bohra
Managing Director

Date : 14-11-2024
Place : New Delhi

BlueBlood Ventures Limited New Delhi

Blueblood Ventures Limited

Statement of Asset and Liabilities as at 30.09.2024

Amount in Lakhs, unless otherwise stated specifically

Particulars	Standalone	
	As at 30 September, 2024 (Unaudited)	As at 31 March, 2024 (Audited)
A EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	300.11	300.11
(b) Reserves and surplus	(3.08)	(4.12)
2. Non Current Liabilities		
(a) Long-term borrowings	9,617.17	9,400.00
3. Current liabilities		
(a) Short-term borrowings	0.20	11.90
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	85.22	5.09
	16.79	26.16
(d) Short-term provisions	-	-
	10,016.40	**9,739.14**
B ASSETS		
1. Non Current Assets		
(a) Property, plant and equipment		
(i) Tangible assets	5.19	6.17
(b) Non-current investments	4,120.00	4,179.00
(c) Deferred tax assets (net)	1.93	1.93
(d) Long term loans and advances	3,453.78	3,121.27
(e) Other non-current assets	1,057.74	858.40
2. Current Assets		
(a) Inventories	59.64	54.11
(b) Trade receivables	1,310.63	1,514.22
(c) Cash and cash equivalents	1.54	3.43
(d) Short-term loans and advances	4.20	-
(e) Other Current Asset	1.75	0.60
	10,016.40	**9,739.14**

For Blueblood Ventures Limited

BlueBlood Ventures Limited New Delhi

Suresh Bohra
Managing Director
DIN.- 00093343

Date : 14.11.2024
Place : New Delhi

Blueblood Ventures Limited
CIN: L70102DL2007PLC159680
Cash Flow Statement For The Half Year Ended 30 September 2024

Amount in Lakhs, unless otherwise stated specifically

Particulars	For The Half Year Ended 30 September 2024	For the Year Ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
I. Net Profit from P & L A/c	1.04	2.44
Adjustment for:		
a) Depreciation / Amortisation on assets	1.03	2.79
b) Finance cost	-	0.10
c) Interest Received	-	(0.24)
d) Discount on Issue of Debenture	-	-
e) Dividend received	(0.02)	(0.03)
f) Deferred Tax effect	-	(1.93)
Operating Profit before working capital changes	2.05	3.13
II. **Increase / Decrease in Working Capital**		
a) Decrease / (Increase) in current assets and Loans and advances	-1.10	(692.27)
b) (Decrease) / Increase in Inventories	(5.52)	(27.13)
c) (Decrease) / Increase in Current Liabilities	59.06	7.61
Cash Generated from operations	54.48	(708.65)
Income tax paid	-	-
NET CASH FROM OPERATING ACTIVITIES	54.48	(708.65)
B. CASH FLOW FROM INVESTING ACTIVITIES		
a) Interest received	-	0.24
b) Dividend received	0.02	0.03
c) Sale/(Purchase) of Investment	59.00	2,348.00
d) Sale/(Purchase) of Fixed Assets	(0.05)	(1.22)
e) Long term loan and advances	(332.51)	(1,638.24)
NET CASH FROM INVESTING ACTIVITIES	-273.54	708.80
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long-term borrowings	217.17	-
Finance cost	-	-0.10
NET CASH FROM FINANCING ACTIVITIES	217.17	-0.10
Total (A+B+C)	-1.89	0.05
a) Cash and Cash Equivalents at the beginning of the year	3.43	3.38
b) Cash and Cash Equivalents at the end of the year	1.54	3.43
Net increase / (decrease) in cash and cash equivalents (b-a)	-1.89	0.05

For Blueblood Ventures Limited

Date : 14.11.2024
Place : New Delhi

BlueBlood Ventures Limited New Delhi

Suresh Bohra
Managing Director
DIN.- 00093343

Blueblood Ventures Limited
C.I.N.: L70102DL2007PLC159680
Statement of Profit and loss for the year ended 30th Sept, 2024

Particulars	Note No.	For the year ended 30th September, 2024	For the year ended 31st March, 2024
			Rs.
Income			
Revenue from operations	16	32.08	51.15
Other income	17	0.04	2.78
Total revenue		**32.12**	**53.93**
Expenses			
Purchases of stock-in-trade	18	27.45	44.51
Changes in inventories of stock-in-trade	19	-5.52	-27.13
Employee benefits expense	20	2.91	13.87
Finance costs	21	0.00	0.10
Depreciation and amortisation expense	22	1.03	2.79
Other expenses	23	5.21	18.92
Total expenses		**31.08**	**53.05**
Profit/(Loss) before tax		1.04	0.88
Tax expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
(c) Taxes for Earlier Years		-	-
		-	-
Profit/(Loss) for the year		1.04	0.88
Loss per share (of Rs. 10/- each):			
Basic & Diluted EPS	24	0.03	0.03
Significant Accounting Policies	1		

The accompanying notes form an integral Part of the financial statement

For on behalf of the Board of Directors
Blueblood Ventures Limited

BlueBlood Ventures Limited New Delhi

Suresh Bohra
Managing Director
DIN.- 00093343

Date : 14-11-2024
Place : New Delhi

BLUEBLOOD VENTURES LIMITED
CIN: L70102DL2007PLC159680

November 14th, 2024

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 2024.

Kindly take the above on your records please.

Thanking You

Yours Faithfully
For Blueblood Ventures Limited

BlueBlood Ventures Limited New Delhi

Suresh Bohra
(Managing Director)