



NCC BLUEWATER PRODUCTS LIMITED

CIN : L05005TG1992PLCO14678

Ref : NCCBPL/BSE/2025

Date : 12-11-2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI - 400 001
Tel : 2658121

Dear Sir,

Scrip Code No : 519506

Sub: Un-Audited Financial Results for the 2nd quarter and half year ended 30-09-2025

In compliance with Regulation 33 & 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we are enclosing herewith statement containing the Un-Audited Financial Results for the 2nd quarter and half year ended 30-09-2025, which have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 12th November 2025 along with the Limited Review Report. The meeting of the Board of Directors of the Company commenced at 3.00 p.m and concluded at 3.45 p.m.

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

Thanking you,

Yours sincerely,

For NCC BLUE WATER PRODUCTS LIMITED

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

NCC BLUEWATER PRODUCTS LIMITED
CIN:L05005TG1992PLCO14678

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

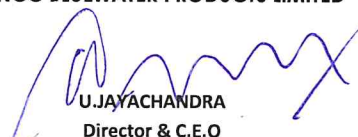
Statement of Unaudited Financial Results for the Quarter And Half Year ended 30th September'2025

Sl No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31.03.2025(Audited)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Income from operations						
	a) Income from Operations	-	-	-	-	-	-
	b) Other Income	16.93	14.88	12.30	31.81	26.57	51.89
	Total Income from operations(net)	16.93	14.88	12.30	31.81	26.57	51.89
2	Expenses						
	a) Power & Fuel	-	-	-	-	-	-
	b) Employee Cost	1.12	1.12	1.12	2.24	2.24	4.55
	c) Finance Costs	-	-	0.00	-	-	-
	d) Depreciation	-	-	0	0	0	0.01
	e) Other expenses	1.56	5.57	6.28	7.13	13.39	21.86
	Total expenses	2.68	6.69	7.40	9.37	15.63	26.42
3	Profit/(Loss) from operations before exceptional items(1-2)	14.25	8.19	4.90	22.44	10.94	25.47
4	Exceptional items	46.31	-	-	46.31	-	434.74
5	Profit/ (Loss) before tax (3+4)	60.56	8.19	4.90	68.75	10.94	460.21
6	Tax Expense						
	a) Current Tax	9.61	2.06	0.76	11.67	1.70	69.25
	b) Prior Period Tax	-	-	-	-	-	0.03
	b) Deferred Tax	-	-	0.51	-	1.14	41.28
7	Net Profit /(Loss) after tax (5-6)	50.95	6.13	3.63	57.08	8.10	349.65
8	Other comprehensive income/(loss)	-	-	-	-	-	-
9	Total comprehensive income (7-8)	50.95	6.13	3.63	57.08	8.10	349.65
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	-	-	-	-	-	50.80
12	Earnings Per Share (of Rs.10/- each), for the period (not annualised) - Basic & Diluted	0.66	0.08	0.05	0.74	0.10	4.51

Note:

- 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 12th November, 2025
- 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.
- The Statutory Auditors of the Company have conducted limited review of the above results for the quarter and half year ended September 30, 2025
- The Exceptional Item of Rs. 46.31 Lakhs pertains to profit on sale of Land for the Quarter and Nine Months ended 30th September 2025

By order of the Board
For NCC BLUEWATER PRODUCTS LIMITED


U.JAYACHANDRA
Director & C.E.O

DIN.02428646

Chairman of the Meeting

Place: Hyderabad

Date: 12.11.2025

Statement of Assets and Liabilities as at 30th September,2025

Sl.no	Particulars	(Rs.in Lakhs)	
		30.09.2025	31.03.2025
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Investment Property	8.04	8.99
	(c) Deferred tax assets	-	-
	(d) Other assets	1.79	10.03
2	Total Non-Current Assets	9.83	19.02
	Current assets		
	(a) Financial Assets		
	(i) Cash and cash equivalents	1,101.57	843.25
	(ii) Other financial assets	125.68	326.18
	(b) Current Tax assets(Net)	7.75	4.93
	Total Current Assets	1,235.00	1,174.36
B	Total Assets	1,244.83	1,193.38
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	775.00	775.00
	(b) Other Equity	457.53	400.45
	Total Equity	1,232.53	1,175.45
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	2.37	2.37
	(e) Other Non-Current Liabilities	-	-
3	Total Non-Current Liabilities	2.37	2.37
	Current Liabilities		
	(a) Financial liabilities	2.36	11.00
	(b) Other current liabilities	0.06	0.06
	(c) Current tax liabilities (Net)	7.51	4.50
	Total Current Liabilities	9.93	15.56
	Total Equity and Liabilities	1,244.83	1,193.38

NCC Bluewater Products Limited
Cash Flow Statement for the Half Year ended 30 September , 2025

(Amount in Lakhs)

Particulars	For the Half year ended 30 September, 2025		For the year ended 31 March, 2025	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	(9.37)		(23.58)	
<u>Adjustments for:</u>				
Depreciation and amortisation	-			
(Profit)/Loss on sale / write off assets	46.31		434.74	
Finance Cost	(0.00)		(0.01)	
Interest Income	31.81		49.06	
Operating profit before working capital changes		68.75		460.21
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Financial assets	200.50		(323.01)	
Other non current assets				
Other current assets	8.14			
		208.64		(323.01)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Other current liabilities	-			
Current Financial liabilities	(8.64)		6.14	
Current tax liabilities (Net)	(2.72)		(4.46)	
Non current Financial liabilities				
Longterm provisions			0.08	
Other non current financial liabilities		(11.36)		1.76
Proceeds from disposal of Property, Plant & Equipement and Investment Prperty		0.95		30.01
Cash generated from operations		266.98		168.97
Net income tax (paid)		(8.66)		(64.75)
Net cash flow from / (used in) operating activities (A)		258.32		104.22
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)		258.32		104.22
Cash and cash equivalents at the beginning of the year		843.25		739.03
Cash and cash equivalents at the end of the year		1,101.57		843.25
* Comprises:				
(a) Cash on hand		0.20		0.06
(c) Balances with banks				
(i) In current accounts		1,101.37		843.19
		1,101.57		843.25

Corporate information and significant accounting policies 1 & 2

By order of the Board
For NCC BLUEWATER PRODUCTS LIMITED

U.JAYACHANDRA

Director & C.E.O

DIN.02428646

Chairman of the Meeting

Place: Hyderabad

Date: 12.11.2025

K. P. RAO
H.N. ANIL
MOHAN R LAVI

K. VISWANATH
S. PRASHANTH
P. RAVINDRANATH

Phone : 080 - 25587385 / 25586814
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Independent Auditor's Limited review report on the quarterly and year to date 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 of
NCC Blue Water Products Ltd
Hyderabad.**

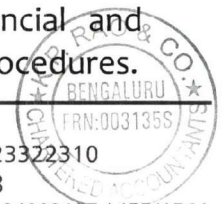
1. We have reviewed the accompanying Statement of Unaudited Financial Results of **NCC Blue Water Products Ltd** (the "Company"), for the quarter ended 30th September 2025 and for the period from 1st April 2025 to 30th September 2025 being submitted by the Company pursuant to the requirements of Regulation 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 Director on 12th November 2025 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.

Branches

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Mysore : 74, 2nd Main, First Stage, Vijayanagar, Mysore - 570 017. Ph.: 0821-4271908

Chennai : Flat 2-A, Second Floor, Shruthi 3/7, 8th Cross Street, Shastrinagar, Adayar, Chennai - 600 020. Ph.: 044- 24903137 / 45511564



4. 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 Standard 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 and Co.

Chartered Accountants

Firm Reg. No: 003135S

Raghothama Mohan Lavi
Digitally signed
by Raghothama
Mohan Lavi
Date: 2025.11.12
11:07:10 +05'30'



Mohan R Lavi

Partner

Membership No. : 029340.

UDIN : 25029340BMKTND5504

Place: Bengaluru

Date: 12th November, 2025