

BLUE CHIP INDIA LIMITED

Regd. Office :10 Princep Street, 2nd Floor, Kolkata - 700072
E:bluechipindialimited@gmail.com, W: www.bluechipind.com
Phone : 91-33-4002 2880, Fax :91-33-2237 9053
CIN:L65991WB1993PLC060597

28th May, 2025

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001
Scrip Code : 12057

To,
The Asst. General Manager – Listing
The National Stock Exchange of India Ltd.
Plot No. C/1, Block-G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051
Scrip Code : BLUECHIP

To,
The Asst. General Manager,
Department of Corporate Services,
BSE Ltd.
25th Floor, Phirozjeejeeboy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code : 531936

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, Please find enclosed herewith a copy of Annual Audited Standalone Financial Results of the Company for the Quarter & Financial Year ended 31st March, 2025 which has been approved by the Board of Directors in their meeting held today i.e., Wednesday, 28th May, 2025.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report on Standalone Audited Financial Statements of the Company for the Financial Year ended 31st March, 2025 with unmodified opinion.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company www.bluechipind.com

The Board meeting commenced at 12:00 P.M. and concluded at 7:45 P.M.

Kindly take the aforesaid information on record and oblige.

Thanking you,

yours faithfully,
For Blue Chip India Ltd.


Arihant Jain
(Managing Director)
DIN : 00174557



Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
BLUE CHIP INDIA LIMITED

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **BLUE CHIP INDIA LIMITED** ("the company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the basis for opinion paragraph, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net income and total comprehensive income and other financial information of the company for the three months and year ended March 31, 2025.

We conducted our audit of the statement 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 there under, 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.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of annual financial statements. This statement is the responsibility of the company's management and approved by the board of directors, has been compiled from the related audited for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 Statement, 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 financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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. Misstatements can arise from fraud or error and are considered



material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

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

- Identify and assess the risks of material misstatement of the Statements, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.



We communicate with those charged with 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 identify 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 Matter

The financial results of the Company for the quarters ended March 31, 2024 and the year to date results for the period April 01, 2023 to March 31, 2024, were audited by other firm of chartered accountants who issued modified opinion, vide their report dated 28TH MAY 2024.

We have considered their report in framing our report.



Place : Kolkata

Date : 28th May, 2025

For Agarwal Sangneria & Co.

Chartered Accountants

F.R.N. 317224E

A handwritten signature in black ink, appearing to read "P K Agarwal".

(CA. P K Agarwal)

Partner

Memb No. 053496

UDIN – 25053496BMLBBS4506

BLUE CHIP INDIA LIMITED

Regd Office : 10, Princep Street, 2nd Floor, Kolkata - 700072

Email : info@bluechipindi.net, website : www.bluechipindi.net, Phone No.033-22256851, Fax : 91-33-22379053

CIN NO : L65991WB1993PLC060597

Statement of audited Financial Results for the Quarter and Year ended 31st March, 2025

(Rs in Lacs)

Sr. No.	Particulars	For the Quarter Ended			Year Ended	
		31.03.25	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations		-	0.20	6.00	0.47
2	Other Income	3.01	-	3.60	3.01	9.90
3	Total Income (1+2)	3.01	-	3.80	9.01	10.37
4	Expenditure					
	a) Employee Benefit Expenses	1.63	1.38	2.71	6.39	9.90
	b) Depreciation and amortisation expenses		-			-
	c) Other Expenses	4.47	1.23	1.33	14.10	12.64
	Total Expenditure (a to f)	6.10	2.61	4.04	20.49	22.54
	Profit/ (Loss) Before Exceptional items and Taxes	-3.09	(2.61)	(0.24)	(11.48)	(12.17)
	Exceptional Items	(249.05)	-	(249.05)	(249.05)	(281.54)
5	Profit/ (Loss) Before Tax (3 - 4)	(252.14)	(2.61)	(0.24)	(260.53)	(293.70)
6	Tax Expense					
	a) Current Tax		-			-
	b) Deferred Tax		-			-
7	Net Profit / (Loss) after Tax (5 - 6)	(252.14)	(2.61)	(0.24)	(260.53)	(293.70)
8	Other Comprehensive Income/ (Loss)					
	Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)	(49.76)	(0.50)	(0.49)	-13.72	17.42
	Items that will be re-classified subsequently to the statement of profit and loss(net of tax)					
9	Total Comprehensive Income/ (Loss) (7+8)	(301.90)	(3.11)	(0.73)	(274.25)	(276.28)
10	Paid up Equity Share Capital (Face Vale Rs. 2 Each)	1106.09	1,106.09	1,106.09	1,106.09	1,106.09
11	Other Equity				(1,175.42)	(903.26)
12	Earnings per Share (not annualised)					
	Basic	(0.46)	(0.00)	0.03	(0.47)	(0.53)
	Diluted	(0.46)	(0.00)	0.03	(0.47)	(0.53)

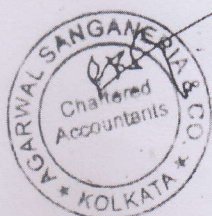
Notes:

- The above Audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting held on 28th May 2025 and Subjected to Limited Review by the Statutory Auditors of the Company.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015, as amended (Ind AS) prescribed under section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The business of the Company falls within a single primary segment VIZ 'Financial Services' and hence, the disclosure requirement of "Ind AS 108" - "Operating Segments is not applicable"
- The Quoted Financial Investments includes certain shares which are not shown in DP Holding statement as on 31st December, 2024. The management is trying to take up the matter with the DP.
- The company does not have any Subsidiary/Associate /Joint Venture Company(ies), as on December 31st March, 2025
- Figures pertaining to the previous year/ period have been regrouped / rearranged wherever considered necessary to make them comparable with the Current year/period

Place: Kolkata
Date: 28.05.2025



For and behalf of the Board of Directors
BLUE CHIP INDIA LIMITED
Arihant Jain
ARIHANT JAIN
Managing Director
DIN NO.00174557



BLUE CHIP INDIA LIMITED
CIN NO. L65991WB1993PLC060597

Statement of audited Assets and Liabilities as at 31ST March,2025

(Rs`in Lacs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<u>ASSETS</u>		
<u>NON CURRENT ASSETS</u>		
Property, Plant and Equipment	1.14	1.14
Other Intangible Assets	0.07	0.07
<u>FINANCIAL ASSETS</u>		
Investments	1.21	1.21
Loans	61.56	73.24
	278.91	159.07
<u>CURRENT ASSETS</u>		
Inventories	0.63	0.63
Cash and Cash Equivalents	2.90	4.84
Other Financial assets	0.41	264.89
Current Tax Assets	10.80	9.92
Deferred tax Assets	156.30	156.30
Total Assets	512.72	670.11
<u>EQUITY & LIABILITIES</u>		
<u>Equity</u>		
(a) Equity Share Capital	1,106.09	1,106.09
(b) Other Equity (Refer Statement of Changes in equity)	(1,175.42)	(903.26)
Liabilities	-69.33	202.83
<u>NON CURRENT LIABILITIES</u>		
Other Financial Liabilities	577.38	467.28
Other Current Liabilities	4.67	-
Total	512.72	670.11

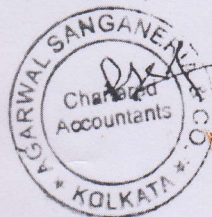
For and behalf of the Board of Directors
BLUE CHIP INDIA LIMITED



Arihant Jain

ARIHANT JAIN
Managing Director
DIN NO.00174557

Place : Kolkata
Date: 28.05.2025



BLUE CHIP INDIA LIMITED
CIN NO. L65991WB1993PLC060597
AUDITED CASH FLOW STATEMENT FOR THE FOR THE YEAR ENDED 31.03.2025

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Cash flows from operating activities		
Profit / (Loss) before taxation	(260.53)	(293.70)
<i>Adjustments for:</i>		
Depreciation & Amortisation Expenses		
Loss in Disposal of Investment		541.40
Net Unrealised fair value gain/loss	-13.72	17.42
<i>Operating Profit before Working capital changes:</i>	(274.25)	265.12
<i>Movements in Working Capital</i>		
(Increase)/Decrease in trade and other financial assets	-119.84	(264.49)
(Increase)/ Decrease in other current assets	264.48	-
Increase/(Decrease) in trade and other financial liabilities	116.88	(1.62)
	(12.72)	(0.98)
Cash generated from operations	(286.96)	(0.98)
Income taxes paid	-0.88	-
<i>Net cash from operating activities(1)</i>	(287.84)	(0.98)
Cash flows from investing activities		
Repayment of loans		4.73
Acquisition of Investment	11.68	
Proceeds from sale of Investment		-
<i>Net cash used in investing activities(2)</i>	11.68	4.73
Cash flows from financing activities		
Proceeds from issue of share capital		
Payment / taken of borrowings		-
<i>Net cash used in financing activities(3)</i>		-
Net increase in cash and cash equivalents(1+2+3)	(1.93)	3.74
Cash and Cash equivalents at 01-04-2024	4.84	1.10
Cash and Cash equivalents as at 31.03.25	2.91	4.84
Cash & Cash Equivalent comprise :		
Cash on hand	1.84	3.94
Balance with banks on current account	1.07	0.90

For and behalf of the Board of Directors
BLUE CHIP INDIA LIMITED



Arihant Jain

ARIHANT JAIN
Managing Director
DIN NO.00174557

Place : Kolkata
Date: 28.05.2025



BLUE CHIP INDIA LIMITED

Related Party Disclosure for half year ended on 01.04.2024 TO 31.03.2025

Related Party Disclosures in keeping with Indian Accounting Standard (Ind AS 24)

A	Key Managerial Person	Designation
1	ARIHANT JAIN	Managing Director
2	SHYAMAL BANERJEE	Director
3	SAHIL SHARMA	Director
4	SUBHANKAR KAYAL	Director
5	MADHU PRAJAPATI	Director
6	TANMOY GHOSH	Director
7	SONI JAIN	CFO
8	POOJA BHARTIA (APPOINTMENT 04.04.2025)	C.S.

B Enterprise over which Company has Significant Influence

(Rs in lacs)

SI.NO	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase	Sale	Debit	Credit	Debit	Credit
1	ARISSAN INFRASTRUCTURES PVT LTD	-	4.25	-	-	-	0.45	-	4.70
2	ARISSAN POWER LTD	-	11.75	-	-	0.09	1.29	-	12.95
3	AMLUCKIE INVESTMENT CO LTD	-	5.55	-	-	-	36.00	-	41.55
4	ATN INTERNATIONAL LTD	-	2.64	-	-	1.04	0.36	-	1.96
5	CMS FINVEST LTD	-	9.90	-	-	-	-	-	9.90
6	GANSESH VINCOM PVT LTD	-	4.50	-	-	-	-	-	4.50
7	GOURI MERCHANDISE PVT LTD	-	2.65	-	-	-	1.50	-	4.15
8	KANUPRIYA COMMERCIAL PVT LTD	-	204.90	-	-	-	65.00	-	269.90
9	TURNKEY INFRASTRUCTURES PVT LTD	-	134.30	-	-	-	1.20	-	135.50
10	RANGBARSHI PROJECTS LTD	-	18.55	-	-	-	-	-	18.55


C Transaction With Related Parties

SI. NO	Related Party	Nature Of Transaction	Value of Transactions
1	ARIHANT JAIN	Remuneration and Other Benefits	NIL
2	SONI JAIN	Remuneration and Other Benefits	NIL
2	POOJA BHARTIA (APPOINTMENT 04.04.2025)	Remuneration and Other Benefits	0.13

Declaration :

i) We confirm that all the Related Party Transaction are at Arm's Length Price

SI.NO	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase	Sale	Debit	Credit	Debit	Credit
PROMOTORS									
1	LALITA JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
PROMOTORS GROUP									
1	BAHUBALI PROPERTIES LTD	-	-	-	-	-	-	-	-
2	HERALD COMMERCE LTD	-	-	-	-	-	-	-	-

<p>Place: Kolkata Date: 28.05.2025</p>	 <p>For and behalf of the Board of Directors For Blue Chip India Ltd.</p> <p><i>Arihant Jain</i></p> <p>ARIHANT JAIN MANAGING DIRECTOR DIN NO.00174557</p>
--	---

