Ref: NCCBPL/BSE/2024

Date: 12-2-2024

To,
BSE Limited
Rotunda Building, P J Towers
Dalal Street, Fort
M U M B A I – 400 001.

Dear Sir,

Scrip Code No: 519506

Sub: Un-Audited Financial Results for the 3<sup>rd</sup> quarter and Nine months period ended 31-12-2023

In compliance with Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we are enclosing herewith statement containing the Un-Audited Financial Results for the 3<sup>rd</sup> quarter and Nine months period ended 31-12-2023, which have been reviewed by the Audit Committee and approved by the Board at their respective meetings held on 12<sup>th</sup> February 2024 along with the Limited Review Report. The meeting of the Board of Directors of the Company commenced at 11.00 A.m and concluded at 11.30 a.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

DIN:02428646

**Regd. Office :** NCC House, Madhapur, Hyderabad - 500 081. Phone : 040-2326 8888, Fax : 040-2312 5555, E-mail : investors@nccbpl.com | www.nccbpl.com

NCC BLUEWATER PRODUCTS LIMITED
CIN:105005TG1992PLCO14678
Registered Office NCC House, Madhapur, Hyderabad - 500 081. Phone No.040-2326 8868, Fax No.040-2312 5555, E-mail: investors@nccbbl.cc

Income from operations   Particulars   11,12,023   3			2 20000	IOW AILING MO	ins ended 31	sr December 2023	1.2023	
Income from operations   Particulars   Par						TOW GOIN	the Englan	(Rs.in Lakhs)
Income from operations   Income from operati		Particulars	31.12.2023	30.09.2023	31.12.2022	31 12 2023	31 12 2022	Year Ended
Income from Operations   1944   1937   1642   54.59   44.26     Other income from Operations   1944   1937   16.2   54.59   44.26     Other income from Operations   1944   1937   16.49   56.59   44.26     Other income from Operations   1944   1937   16.49   56.59   44.26     Other income from Operations   1944   1937   16.49   56.59   44.26     Other income from Operations   1944   1937   16.49   56.59   44.25     Other income Cast   1944   1937   16.49   11.21   16.49   56.59   11.21   16.49     Other income Cast   1944   194			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1944   1937   1642   56.59   46.26     1944   1937   1642   56.59   46.25     1944   1937   1642   56.59   46.25     1944   1937   1643   56.59   46.25     1944   1937   1643   56.59   46.25     1944   1937   1643   56.59   46.25     1944   1937   1642   56.59   46.25     1944   1937   1645   56.59   46.25     1944   1937   1645   56.59   46.25     1944   1937   1645   56.59   46.25     1944   1937   1645   56.59   46.25     1944   1937   1645   56.59   46.25     1944   1937   1645   56.50   56.50     1944   1937   1645   56.50   56.50     1944   1937   1645   56.50   56.50     1944   1944   1945   56.50   56.50     1944   1944   1945   56.50   56.50     1944   1944   1945   56.50   56.50     1944   1944   1945   56.50   56.50     1944   1944   1945   56.50     1944   1944   1944   1944   1944     1944   1944   1944   1944   1944   1944   1944     1944   1944   1944   1944   1944   1944   1944   1944   1944     1944   1944   1944   1944   1944   1944   1944   1944   1944   1944   1944   1944   1944   1944     1944	-	Income from operations	43					
19.44   19.37   16.42   56.59   46.26   19.27   10.44   19.37   16.45   16.4		a) Income from Operations	0.10					
Other reaches   Other control contro		b) Other Income	19.44	19.37	16.42	05 75		
1944   1937   1849   1849   1849   1849   1849   1849   1849   1848   1849		c) Prior Period Taxes			0.27	10.00		63.43
2 Expenses         0 Power & Evel           1) Figures & Evel         11.0         1.0         3.42         3.36           1) Findonee Cost         0 Power & Evel         1.10         3.42         3.36           10 Findonee Cost         0 Difference Cost         1.23         1.23         1.25         1.15           10 Power Section         1 Difference Cost         1 Difference Cost         1.16         3.42         3.36           2 Power Section         1 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost           3 Power Section         1 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost           4 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost         2 Difference Cost           5 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost         2 Difference Cost           6 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost           9 Defermed Tox         1 Difference Cost         1 Difference Cost         1 Difference Cost         2 Difference Cost           1 Difference Cost         1 Difference Cost         1 Difference Cost         1 Difference Cost		Total Income from operations(net)	19.44	19.37	14.49	03 73		
Object & Fuel   Object   Obj	7	Expenses			20.00	10.00		
Dispersion   Dis		a) Power & Fuel			,			
Clinere expenses   Clinere exceptional items   Clinere   Costs   Clinere		b) Employee Cost	1.12	1.20	1.10	3.42		
Other expenses   Othe		c) Finance Costs		0.18		0.18		
Other expenses		d) Depreciation		0		0	0.00	
Polity (Loss) before exceptional items(1-2)   15.95   16.37   14.00   41.78   34.88   14.89   14.00   41.78   34.88   14.00   41.78   34.88   14.00   41.78   34.88   14.00   41.78   34.88   15.05   14.00   41.78   34.88   15.05   14.00   41.78   34.88   15.05   14.00		e) Other expenses	2.37	1.62	1.59	11.21	8.29	10.57
Profit (Loss) from operations before exceptional items(1-2)   15.95   16.37   14.00   41.78   34.88     Profit (Loss) before tax (3-4)   15.95   16.37   14.00   41.78   34.88     Tox Expense   10 Cumeral Tax   1.44   1.45   1.45   1.45   1.45   1.45   1.45   1.45   1.45     Tox Expense   1.20 comprehensive income/(loss)   11.77   1.21   1.43   1.43   1.45		Total expenses	3.49	3.00	2.69	14.81	11.65	
Exceptional tiems   Exceptional ties   Exc	က	Profit/(Loss) from operations before exceptional items(1-2)	15.95	16.37	14.00	41.78	34.88	
Profit (Loss) before tax (3+4)	4	Exceptional items						
Total Expense   Current Tax	2	Profit/ (Loss) before fax (3+4)	15.95	16.37	14.00	41.78	34.88	45.30
Dictable Foreity (ass) after tax (5-6)	9	Tax Expense			•			•
Di Prior Period Tax		a) Current Tax	2.48	2.55	2.24	6.51	5.50	7.10
1.66   1.71   1.43   4.35   3.60		b) Prior Period Tax	0.04			0.04		_
11.77   12.11   10.33   30.88   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   25.78   3     20.18   20.18   25.78   3     20.18   20.18   25.78   3     20.18   20.1		b) Deferred Tax	1.66	1.71	1.43	4.35	3.60	
9 Other comprehensive income/(loss) 11.77 12.11 10.33 30.88 25.78 10.21 10.33 30.88 25.78 10.21 10.33 30.88 25.78 10.21 10.33 30.88 25.78 10.21 10.33 30.88 25.78 10.21 10.33 30.88 25.78 10.21 10.33 30.88 25.78 775.00 77	7	Net Profit /(Loss) after tax (5-6)	11.77	12.11	10.33	30.88	25.78	.,
11.77 12.11 10.33 30.88 25.78  Total comprehensive income (7-8) 775.00 7	ω	Other comprehensive income/(loss)						
Paid-up Equity Share Capital (Face value Rs.10/-per share)  Reserve Excluding Revaluation Reserves  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs.	6	Total comprehensive income (7-8)	11.77	12.11	10.33	30.88	25.78	33.79
Reserve Excluding Revaluation Reserves  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Bearings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Earnings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Bearings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  Bearings Per Share (of Rs. 10/- each), for the period (not annualised) - Basic  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 12 th February, 2024  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 12 th February, 2024  The Statutory Auditors of the Company have conducted limited review of the above results for the auarter and Nine Months ended December 31 , 2023  By order of the Board  For NCC BLUEWÄTER PRODUCTS LIMITED  Hyderabad  U.JAYACHANDRA	10	Paid-up Equity Share Capital (Face value Rs. 10/-per share)	775.00	775.00	775.00	775.00	775.00	,
2 Builuings residue (or Ks. IV. each), for the period (not annualised) - Basic 8.15 0.16 0.13 0.40 0.33  E. Diluted and approved by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 12 th February. 2024  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 12 th February. 2024  The above results nave in compliance with the Indian Accounting Standards(IND AS) specified under the section 133 of the Company in their meetings held on 12 th February. 2024  The Statutory Auditors of the Company have conducted limited review of the above results for the quarter and Nine Months ended December 31 , 2023  By order of the Board For Nave Cautewater Propucts Limited  Hyderabad  12.02.2024	=	Reserve Excluding Revaluation Reserves						
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 12 th February, 2024  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 Nine Months ended December 31, 2023  By order of the Board  Hyderabad  12.02.2024	12	Edinings her share (of Ks. 10/- edch), for the period (not annualised) - Basic & Diluted	0.15	0.16	0.13	0.40	0.33	0.44
- 01 m "	Vote:							
01 m	-	The above results have been reviewed by the Audit Committee and approv	ved by the Board	of Directors of t	ne Company in th	eir meetings hel	d on 12 th Februa	Jry, 2024
The Statutory Auditors of the Company have conducted limited review of the above results for the quarter and Nine Mc Hyderabad  Hyderabad  12.02.2024	7	The above results are in compliance with the Indian Accounting Standards(I CIR/CFD/FAC/62/2016 dated July 5, 2016.	IND AS) specified	under the section	n 133 of the Com	panies Act, 2013	read with SEBI ci	ircular No.
Hyderabad 12.02.2024	ო	The Statutory Auditors of the Company have conducted limited review of th	ne above results f	or the avarter ar	d Nine Months e	nded Decembe	5731 2023	
Hyderabad 12.02.2024		Paris Control of the		(Self look)		By order of th	e Board	fpels .
: Hyderabod						C BLUEWATER P	RODUCTS LIMITE	~ ~
12,02,2024	lace:	Hyderabod		hyderabad	Lir	1	>	_
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1		12 02 2024		1	10/2	/ U.JAYACH	ANDRA	



'Poornima', IInd Floor, 25, State Bank Road, Bangalore - 560 001. Karnataka, India.

K. P. RAO H.N. ANIL MOHAN R LAVI K. VISWANATH S. PRASHANTH P. RAVINDRANATH

Phone : 080 - 25587385 / 25586814

Fax : 080 - 25594661 E-mail : info@kprao.co.in

Independent Auditor's Limited review report on the Quarterly and year to date Unaudited 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.

- We have reviewed the accompanying Statement of Unaudited Financial Results of NCC Blue Water Products Ltd (the "Company"), for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 ("the statement") 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 Directors, 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.
- 4. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable
- 5. 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

## K.P.RAO & CO CHARTERED ACCOUNTANTS

Continuation sheet.....

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 & Co., Chartered Accountants

Firm Registration Number: 003135S

RAGHOTHAMA RAGHOTHAMA MOHAN LAVI
Date: 2024.02.12 10:49:10

Mohan R Lavi

+05'30'

Partner

Membership Number: 029340

UDIN: 24029340BKBFWJ8431

Place: Bangalore

Date: 12th February 2024