

L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

Add : 2D 401, NG Suncity Phase 2, Thakur Village, Kandivali East, Mumbai - 400101
Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Blue Pebble Limited.

Auditor's report on the Half Yearly and Year to Date Standalone Audited Financial Results of Blue Pebble Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Opinion

We have audited the accompanying statement of Half-year and annual financial results of **Blue Pebble Limited** (the "Company") for the half year ended March 31st, 2026 and for the year ended March 31st, 2026 ('statement'), attachment 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement

- i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair views of the net profit/loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principle 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

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application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the 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 Statement 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, matter 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the 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 Statement, 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 error, as fraud may involve collusion, forgery, intentional omission, 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

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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 planned scope and timing of the audit and significant audit findings, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- 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 Statement includes the results for half year period ended March 31,2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited figure in respect of half year ended 30th September 2025, which were subjected to a limited review by us, as required under the Listing Regulations.

For M/s L K Ajmera & associates

Chartered Accountants

FRN: 137051W

(CA Lalit Kumar Ajmera)

M. No. 156116

Place: Mumbai

Dated: 15/05/2026

UDIN: 26156116JOIPLN1548

BLUE PEBBLE LIMITED
CIN: U74999MH2017PLC299497

Statement of Audited Standalone Financial Results for the Half Year & Year ended 31st March, 2026

(Rs in Lakhs Except for EPS)

	Particulars	Half Year Ended			Year Ended	
		31 March 2026	30 Sep 2025	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	1,114.00	1,049.71	2,227.72	2,163.71	4,566.25
2	Other income	22.09	38.16	40.28	60.25	88.39
3	Total Income	1,136.09	1,087.87	2,268.00	2,223.96	4,654.64
4	Expenses					
	Purchase cost	736.98	444.49	1,462.61	1,181.47	2,783.97
	Changes in inventories of stock	(150.92)	(24.95)	(35.06)	(175.87)	2.17
	Direct Expense	95.95	105.06	112.90	201.01	230.84
	Employee benefits expense	286.95	256.70	188.68	543.65	368.46
	Finance costs	-	-	-	-	-
	Depreciation and amortisation expense	47.56	45.84	36.64	93.40	50.46
	Other expenses	154.87	160.15	329.35	315.02	542.06
	Total Expenses	1,171.39	987.29	2,095.12	2,158.68	3,977.96
5	Profit before tax	(35.30)	100.58	172.88	65.28	676.68
	Exceptional / Extraordinary Items	-	-	-	-	-
6	Profit Before Tax	(35.30)	100.58	172.88	65.28	676.68
	Less: Tax expense					
	Current tax	(7.79)	29.59	42.20	21.80	168.51
	Deferred tax	(1.09)	(4.28)	1.22	(5.37)	1.78
7	Total Tax Expense	(8.88)	25.31	43.42	16.43	170.29
8	Profit for the Year/ Period	(26.42)	75.27	129.46	48.85	506.39
9	Earning per equity share (Face value of ₹ 10 each)	(0.65)	1.84	3.17	1.20	12.41
	Basic and Diluted (Adjusted for Previous year)					

For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors
BLUE PEBBLE LIMITED

Place :- Mumbai

Date :- 15.05.2026

NALIN GAGRANI MANOJ TIWARI
Managing Director & Whole Time Director
CEO & CFO
DIN:- 06981749 DIN:- 00340671

Notes to Standalone Financial Results:-

- i.** The above Audited financial statement for half year ended and year ended 31st March, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 15th May, 2026.
- ii.** The above standalone audited Financial Results for the Half year and year ended on 31st March, 2026 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
- iii.** In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above standalone results have been reviewed by the Statutory Auditors of the Company for the half year ended and year ended March 31, 2026.
- iv.** Segment Reporting as defined in AS 17 (Indian GAAP) is applicable as the business of the Company falls under three segments i.e. Digital Promotion and Environmental Branding, Design and Build and Railway Civil Construction Work.
- v.** EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- vi.** The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified
- vii.** The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.
- viii.** These Results are also updated on the company's website URL: website: <http://www.bluepebble.in>

For BLUE PEBBLE LIMITED**For and on behalf of the Board of Directors****BLUE PEBBLE LIMITED****Date :- 15.05.2026****Place:- Mumbai****NALIN GAGRANI****Managing
Director & CEO
DIN:- 06981749****MANOJ TIWARI****Whole Time Director &
CFO
DIN:- 00340671**

BLUE PEBBLE LIMITED
CIN: U74999MH2017PLC299497

Audited Standalone Statement of Assets & Liabilities as on March 31, 2026

(Rs in Lakhs)

	Particulars	As at 31 March 2026	As at 31 March 2025
		Audited	Audited
A	Equity and liabilities		
1	(1) Shareholders' funds		
	(a) Share capital	408.00	408.00
	(b) Reserves and surplus	2,374.05	2,345.58
		2,782.05	2,753.58
2	Non-current liabilities		
	(a) Long-term provisions	19.53	16.95
	(b) Long term borrowings	-	-
	(c) Deferred tax liability (net)	-	-
		19.53	16.95
3	Current liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables		
	- Total outstanding dues of micro and small enterprises	186.13	388.80
	- Total outstanding dues of creditors other than micro and small enterprises	123.87	133.39
	(c) Other current liabilities	58.87	28.81
	(d) Short-term provisions	65.63	247.15
		434.50	798.15
	Total	3,236.08	3,568.68
B	Assets		
1	Non-current assets		
	(a) Property, plant & Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	315.23	356.08
	(ii) Intangible Assets	0.95	0.95
	(iii) Intangible Assets under Development	290.82	153.22
	(b) Deferred tax asset (net)	8.98	3.61
	(c) Long-term Investments	1.00	5.68
	(d) Long-term loans and advances	103.23	90.99
		720.21	610.52
2	Current assets		
	(a) Inventories	249.15	73.29
	(b) Trade receivables	1,037.38	1,251.09
	(c) Cash and cash balances	693.77	1,244.52
	(d) Short term loans & advances	6.03	1.92
	(e) Other current assets	529.54	387.34
		2,515.87	2,958.16
	Total	3,236.08	3,568.68

For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors
BLUE PEBBLE LIMITED

Place :- Mumbai

Date :- 15.05.2026

NALIN GAGRANI MANOJ TIWARI
Managing Director & Whole Time Director &
CEO CFO
DIN:- 06981749 DIN:- 00340671

BLUE PEBBLE LIMITED CIN: U74999MH2017PLC299497 Audited Standalone Cash Flow Statement for the Year Ended 31st March, 2026			
(Rs in Lakhs)			
Sr. No.	Particulars	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	65.28	676.68
	Adjustments		
	Depreciation and amortisation	93.40	50.46
	Finance Costs	-	-
	Dividend Income	-	-
	Profit on Sale of Machinery	-	-
	Interest income	(60.25)	(88.39)
	Total Adjustments	33.15	(37.93)
	Operating cash flow before working capital changes	98.43	638.75
	Adjustment for Working Capital Changes		
	(Increase)/ Decrease in Trade Receivables	213.71	(815.30)
	(Increase)/ Decrease in Stock in Trade	(175.86)	2.17
	(Increase)/ Decrease Short Term in Loans and Advances	(4.11)	1.37
	(Increase)/ Decrease Other Current Assets	(142.20)	(237.81)
	(Increase)/ Decrease in Long Term Loans & Advances	(12.24)	(32.99)
	Increase/ (Decrease) in Trade Payable	(212.17)	333.28
	Increase/ (Decrease) in Other Current Liabilities	30.06	11.85
	Increase/ (Decrease) in Short Term Provisions	(181.52)	113.70
	Increase/ (Decrease) in Long Term Provisions	2.58	0.24
		(481.75)	(623.49)
	Cash generated from operations	(383.32)	15.26
	Taxes Paid	(21.80)	(168.51)
	Net cash flow from operating activities (A)	(405.12)	(153.25)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase & Sell of Property Plant and Equipment	(190.15)	(513.04)
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Purchase of Subsidiary	-	-
	Investment in Fixed Deposit (MoreThan 12 Months)/ Non Cash & Cash Equivalent	4.68	165.09
	Interest Received	60.25	88.39
	Dividend Received	-	-
	Net cash flow from/(used in) investing activities (B)	(125.22)	(259.56)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/ Repayment of Long Term Borrowing	-	-
	Proceeds/ Repayment of Short Term Borrowing	-	-
	Issue of Share Capital :-	-	108.00
	Receipt of Security Premium Account	-	1,706.40
	Public Issue Expenditure	-	(255.50)
	Payment of Dividend and Dividend Distribution Tax	(20.40)	-
	Payment of Share Application Money	-	-
	Interest Paid	-	-
	Net cash flow used in financing activities ©	(20.40)	1,558.90
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(550.75)	1,146.09
	Cash and Cash Equivalent as at beginning of Year/ Period	1,244.52	98.43
	Total Cash & Cash Equivalents as at end of year/ Period	693.77	1,244.52
For BLUE PEBBLE LIMITED For and on behalf of the Board of Directors BLUE PEBBLE LIMITED			
Place :- Mumbai Date :- 15.05.2026		NALIN GAGRANI Managing Director & CEO DIN:- 06981749	MANOJ TIWARI Whole Time Director & CFO DIN:- 00340671

BLUE PEBBLE LIMITED
CIN: L74999MH2017PLC299497

Statement of Audited standalone Segment Information for the year ended 31st March, 2026

All Amounts are in INR Lakhs

SR NO.	PARTICULARS	YEAR ENDED	
		31st March 2026	31 March 2025
		AUDITED	AUDITED
I	SEGMENT REVENUE (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Total Less:- Inter-Segment	- 2,115.38 48.33 2,163.71 -	700.99 3,865.25 4,566.25 -
	Total Revenue from operations	2,163.71	4,566.25
II	SEGMENT RESULT/PROFIT (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Total Less: Finance Costs Less: Amortisation of ROU assets Add: Unallocable Income Profit/(loss) before exceptional items and tax Add/(Less): Exceptional Items	- 2.13 2.90 5.03 - - 60.25 65.28 -	22.47 565.82 588.29 - - 88.39 676.68 -
III	Profit Before tax	65.28	676.68
SR. NO.	PARTICULARS	As at 31st March 2026	As at 31 March 2025
		AUDITED	AUDITED
I	SEGMENT ASSETS (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Less:- Inter Company Eliminations Add:- Unallocated Assets	- 3,179.06 57.02 	- 3,568.68 -
	Total Assets	3,236.08	3,568.68
II	SEGMENT LIABILITIES (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Less:- Inter Company Eliminations Add:- Unallocated Liabilities	- 3,217.61 18.47 	- 3,568.68 -
	Total Liabilities	3,236.08	3,568.68

For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors

Place :- Mumbai

Date : 15-05-2026

NALIN GAGRANI
Managing Director
& CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director &
CFO
DIN:- 00340671

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Blue Pebble Limited.

Auditor's report on the Half Yearly and Year to Date Consolidated Audited Financial Results of Blue Pebble Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Opinion

We have audited the accompanying statement of Half-year and annual financial results of **Blue Pebble Limited** (the "Company") for the half year ended March 31st, 2026 and for the year ended March 31st, 2026 ('statement'), attachment 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement

- i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated 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 and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

L K AJMERA & ASSOCIATES

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Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair views of the net profit/loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principle 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 judgements and estimates that are reasonable and prudent; and the 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 Statement 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, matter 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 Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the 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 Statement, 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 error, as fraud may involve collusion, forgery, intentional omission, 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.

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- Evaluate the appropriateness of accounting policies under 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 planned scope and timing of the audit and significant audit findings, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- 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 Statement includes the results for half year period ended March 31,2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited figure in respect of half year ended 30th September 2025, which were subjected to a limited review by us, as required under the Listing Regulations.

For M/s L K Ajmera & associates
Chartered Accountants
FRN: 137051W

(CA Lalit Kumar Ajmera)
M. No. 156116
Place: Mumbai
Dated: 15/05/2026
UDIN: 26156116LLZWPF5161

BLUE PEBBLE LIMITED
CIN: U74999MH2017PLC299497

Statement of Audited Consolidated Financial Results for the Half Year & Year ended 31st March, 2026

(Rs in Lakhs Except for EPS)

	Particulars	Half Year Ended			Year Ended	Year Ended
		31 March 2026	30 Sep 2025	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	1,114.00	1,049.71	2,227.72	2,163.71	4,566.25
2	Other income	22.09	38.16	40.28	60.25	88.39
3	Total Income	1,136.09	1,087.87	2,268.00	2,223.96	4,654.64
4	Expenses					
	Purchase cost	736.98	444.49	1,462.61	1,181.47	2,783.97
	Changes in inventories of stock	(150.92)	(24.95)	(35.06)	(175.87)	2.17
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	Employee benefits expense	286.95	256.70	188.68	543.65	368.46
	Finance costs	-	-	-	-	-
	Depreciation and amortisation expense	47.56	45.84	36.64	93.40	50.46
	Other expenses	155.02	160.15	329.35	315.17	542.06
	Total Expenses	1,171.54	987.29	2,095.12	2,158.83	3,977.96
5	Profit before tax	(35.45)	100.58	172.88	65.13	676.68
	Exceptional / Extraordinary Items	-	-	-	-	-
6	Profit Before Tax	(35.45)	100.58	172.88	65.13	676.68
	Less: Tax expense					
	Current tax	(7.79)	29.59	42.20	21.80	168.51
	Deferred tax	(1.09)	(4.28)	1.22	(5.37)	1.78
7	Total Tax Expense	(8.88)	25.31	43.42	16.43	170.29
8	Profit for the Year/ Period	(26.57)	75.27	129.46	48.70	506.39
9	Earning per equity share (Face value of ₹ 10 each)	(0.65)	1.84	3.17	1.19	12.41
	Basic and Diluted (Adjusted for Previous year)					

For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors
BLUE PEBBLE LIMITED

Place :- Mumbai
Date :- 15.05.2026

NALIN GAGRANI MANOJ TIWARI
Managing Director & Whole Time Director
CEO & CFO
DIN:- 06981749 DIN:- 00340671

Notes to Consolidated Financial Results:-

- i.** The above Audited financial statement for half year and year ended 31st March, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 15th May, 2026.
- ii.** The above consolidated unaudited Financial Results for the Half year and year ended on 31st March, 2026 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.
- iii.** The above results includes a subsidiary 'Blue Pebble Digital Private Limited' (100% held by Blue Pebble Limited) which was incorporated on 16th Jan 2025, having no business transactions for year ended 31st March, 2026 and the same has been reviewed by the Statutory Auditors of the Company for the half year ended March 31, 2026 and year ended 31st March 2026.
- iv.** In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above consolidated results have been reviewed by the Statutory Auditors of the Company for the half year ended March 31st, 2026 and full year ended 31st March 2026.
- v.** Segment Reporting as defined in AS 17 (Indian GAAP) is applicable as the business of the Company falls under three segments i.e. Digital Promotion and Enviornmental Branding, Design and Build and Railway Civil Construction Work.
- vi.** EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.
- vii.** The management is in process of identifying parties which are covered under MSME, The amount relating to MS ME are disclosed to the extent identified
- viii.** The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.
- ix.** These Results are also updated on the company's website URL: website: <http://www.bluepebble.in>

**For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors
BLUE PEBBLE LIMITED**

**Date :- 15.05.2026
Place:- Mumbai**

**NALIN GAGRANI
Managing
Director & CEO
DIN:- 06981749**

**MANOJ TIWARI
Whole Time Director
& CFO
DIN:- 00340671**

BLUE PEBBLE LIMITED**CIN: U74999MH2017PLC299497****Audited Consolidated Statement of Assets & Liabilities as on March 31, 2026****(Rs in Lakhs)**

	Particulars	As at 31 March 2026	As at 31 March 2025
		Audited	Audited
A	Equity and liabilities		
1	(1) Shareholders' funds		
	(a) Share capital	408.00	408.00
	(b) Reserves and surplus	2,373.90	2,345.58
	(c) Non Controlling Interest	-	-
		2,781.90	2,753.58
2	Non-current liabilities		
	(a) Long-term provisions	19.53	16.95
	(b) Long term borrowings	-	-
	(c) Deferred tax liability (net)	-	-
		19.53	16.95
3	Current liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables		
	- Total outstanding dues of micro and small enterprises	186.13	388.80
	- Total outstanding dues of creditors other than micro and small enterprises	123.87	133.39
	(c) Other current liabilities	59.02	28.81
	(d) Short-term provisions	65.63	247.15
		434.65	798.15
	Total	3,236.08	3,568.68
B	Assets		
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	315.23	356.08
	(ii) Intangible Assets	0.95	0.95
	(iii) Intangible Assets under Development	290.82	153.22
	(b) Deferred tax asset (net)	8.98	3.61
	(c) Long-term Investments	-	5.68
	(d) Long-term loans and advances	103.23	90.99
		719.21	610.52
2	Current assets		
	(a) Inventories	249.15	73.29
	(b) Trade receivables	1,037.38	1,251.09
	(c) Cash and cash balances	696.47	1,244.52
	(d) Short term loans & advances	4.33	1.92
	(e) Other current assets	529.54	387.34
		2,516.87	2,958.16
	Total	3,236.08	3,568.68

For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors
BLUE PEBBLE LIMITED

Place :- Mumbai

Date :- 15.05.2026

NALIN GAGRANI
Managing Director &
CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director &
CFO
DIN:- 00340671

BLUE PEBBLE LIMITED CIN: U74999MH2017PLC299497 Audited Consolidated Cash Flow Statement for the Year Ended 31st March, 2026			
(Rs in Lakhs)			
Sr. No.	Particulars	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	65.13	676.68
	Adjustments		
	Depreciation and amortisation	93.40	50.46
	Finance Costs	-	-
	Dividend Income	-	-
	Profit on Sale of Machinery	-	-
	Interest income	(60.25)	(88.39)
	Total Adjustments	33.15	(37.93)
	Operating cash flow before working capital changes	98.28	638.75
	Adjustment for Working Capital Changes		
	(Increase)/ Decrease in Trade Receivables	213.71	(815.30)
	(Increase)/ Decrease in Stock in Trade	(175.86)	2.17
	(Increase)/ Decrease Short Term in Loans and Advances	(2.41)	1.37
	(Increase)/ Decrease Other Current Assets	(142.18)	(237.81)
	(Increase)/ Decrease in Long Term Loans & Advances	(12.24)	(32.99)
	Increase/ (Decrease) in Trade Payable	(212.19)	333.28
	Increase/ (Decrease) in Other Current Liabilities	30.21	11.85
	Increase/ (Decrease) in Short Term Provisions	(181.52)	113.70
	Increase/ (Decrease) in Long Term Provisions	2.58	0.24
		(479.90)	(623.49)
	Cash generated from operations	(381.62)	15.26
	Taxes Paid	(21.80)	(168.51)
	Net cash flow from operating activities (A)	(403.42)	(153.25)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase & Sell of Property Plant and Equipment	(190.15)	(513.04)
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Purchase of Subsidiary	-	-
	Investment in Fixed Deposit (MoreThan 3 Months)/ Non Cash & Cash Equivalent	5.68	165.09
	Interest Received	60.25	88.39
	Dividend Received	-	-
	Net cash flow from/(used in) investing activities (B)	(124.22)	(259.56)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/ Repayment of Long Term Borrowing	-	-
	Proceeds/ Repayment of Short Term Borrowing	-	-
	Issue of Share Capital :- Non Controlling Interest in Subsidiary	-	108.00
	Receipt of Security Premium Account	-	1,706.40
	Public Issue Expenditure	-	(255.50)
	Payment of Dividend and Dividend Distribution Tax	(20.40)	-
	Payment of Share Application Money	-	-
	Interest Paid	-	-
	Net cash flow used in financing activities ©	(20.40)	1,558.90
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(548.05)	1,146.09
	Cash and Cash Equivalent as at beginning of Year/ Period	1,244.52	98.43
	Total Cash & Cash Equivalents as at end of year/ Period	696.47	1,244.52
For BLUE PEBBLE LIMITED For and on behalf of the Board of Directors BLUE PEBBLE LIMITED Place :- Mumbai Date :- 15.05.2026			
NALIN GAGRANI Managing Director & CEO DIN:- 06981749 MANOJ TIWARI Whole Time Director & CFO DIN:- 00340671			

BLUE PEBBLE LIMITED
CIN: L74999MH2017PLC299497

Statement of Audited Consolidated Segment Information for the year ended 31st March, 2026

All Amounts are in INR Lakhs

SR NO.	PARTICULARS	YEAR ENDED	
		31st March 2026	31 March 2025
		AUDITED	AUDITED
I	SEGMENT REVENUE (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Total Less:- Inter-Segment	- 2,115.38 48.33 2,163.71 -	700.99 3,865.25 4,566.25 -
	Total Revenue from operations	2,163.71	4,566.25
II	SEGMENT RESULT/PROFIT (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Total Less: Finance Costs Less: Amortisation of ROU assets Add: Unallocable Income Profit/(loss) before exceptional items and tax Add/(Less): Exceptional Items	- 1.98 2.90 4.88 - - 60.25 65.13 -	22.47 565.82 588.29 - - 88.39 676.68 -
III	Profit Before tax	65.13	676.68
SR. NO.	PARTICULARS	As at 31st March 2026	As at 31 March 2025
		AUDITED	AUDITED
I	SEGMENT ASSETS (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Less:- Inter Company Eliminations Add:- Unallocated Assets	- 3,179.06 57.02 	- 3,568.68 -
	Total Assets	3,236.08	3,568.68
II	SEGMENT LIABILITIES (a) Digital Promotions and Advertising Activities (b) Environmental Branding, Design and Build (c) Railway Civil Construction and Tender Work Less:- Inter Company Eliminations Add:- Unallocated Liabilities	- 3,217.61 18.47 	- 3,568.68 -
	Total Liabilities	3,236.08	3,568.68

For BLUE PEBBLE LIMITED
For and on behalf of the Board of Directors

Place :- Mumbai

Date : 15-05-2026

NALIN GAGRANI
Managing Director
& CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director &
CFO
DIN:- 00340671