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 Auditors Limited Review Report on the Half year and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
Blue Pebble Limited
Mumbai

1. We have reviewed the accompanying statement of unaudited standalone financial results of Blue Pebble Limited the "company") for the Half year ended September 30, 2026 and year to date from April 1 2026 to September 30 2026. (The "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 the recognition and measurement principles laid down in Accounting Standard ("AS") as specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: 12-11-2026

For M/s L K Ajmera & associates
Chartered Accountants

L K AJMERA & ASSOCIATES ★ FRN. 137051W ★ CHARTERED ACCOUNTANTS

CA Lalit Kumar Ajmera
M.No. 156116
FRN: 137051W
UDIN: - 26156116KDWMPC4906

BLUE PEBBLE LIMITED
CIN: U74999MH2017PLC299497
Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2026

(Rs in Lakhs Except for EPS)

	Particulars	Half Year Ended			Year Ended
		30 Sep 2026	31 March 2026	30 Sep 2025	31 March 2026
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	Revenue from operations	3,002.23	1,114.00	1,049.71	2,163.71
2	Other income	16.71	22.09	38.16	60.25
3	**Total Income**	**3,018.94**	**1,136.09**	**1,087.87**	**2,223.96**
4	**Expenses**				
	Purchase cost	1,735.18	736.98	444.49	1,181.47
	Changes in inventories of stock	51.35	(150.92)	(24.95)	(175.87)
	Direct Expense	216.44	95.95	105.06	201.01
	Employee benefits expense	334.69	286.95	256.70	543.65
	Finance costs	7.74	-	-	-
	Depreciation and amortisation expense	57.95	47.56	45.84	93.40
	Other expenses	309.37	154.87	160.15	315.02
	Total Expenses	**2,712.72**	**1,171.39**	**987.29**	**2,158.68**
5	**Profit before tax**	**306.22**	**(35.30)**	**100.58**	**65.28**
	Exceptional / Exraordinary Items	-	-	-	-
6	**Profit Before Tax**	**306.22**	**(35.30)**	**100.58**	**65.28**
	Less: Tax expense				
	Current tax	74.22	(7.79)	29.59	21.80
	Deferred tax	2.85	(1.09)	(4.28)	(5.37)
7	**Total Tax Expense**	**77.07**	**(8.88)**	**25.31**	**16.43**
8	**Profit for the Year/ Period**	**229.15**	**(26.42)**	**75.27**	**48.85**
9	**Earning per equity share (Face value of ₹ 10 each) Basic and Diluted (Adjusted for Previous year)**	**5.62**	**(0.65)**	**1.84**	**1.20**

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

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

Place :- Mumbai

Date :- 12.11.2026

Notes to Standalone Financial Results:-

i. The above Unaudited financial statement for half year ended 30th September, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2026.

ii. The above standalone unaudited Financial Results for the Half year on 30th September,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 September 30, 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 Enviornmental 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 MSM E 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 :- 12.11.2026
Place:- Mumbai

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

BLUE PEBBLE LIMITED

CIN: U74999MH2017PLC299497

Unaudited Standalone Statement of Assets & Liablities as at 30th September,2026

(Rs in Lakhs)

	Particulars	As at 30 Sep 2026	As at 31 March 2026
		Unaudited	Audited
A	**Equity and liabilities**		
1	**(1) Shareholders' funds**		
	(a) Share capital	408.00	408.00
	(b) Reserves and surplus	2,600.06	2,374.05
		3,008.06	**2,782.05**
2	**Non-current liabilities**		
	(a) Long-term provisions	8.51	19.53
	(b) Long term borrowings	185.16	-
	(c) Deferred tax liability (net)	-	-
		193.68	**19.53**
3	**Current liabilities**		
	(a) Short-term borrowings	45.07	-
	(b) Trade payables		
	- Total outstanding dues of micro and small enterprises	210.55	186.13
	- Total outstanding dues of creditors other than micro and small enterprises		
	(c) Other current liabilities	245.11	123.87
	(d) Short-term provisions	378.60	58.87
		125.50	65.63
		1,004.83	**434.50**
	Total	**4,206.57**	**3,236.08**
B	**Assets**		
1	**Non-current assets**		
	(a) Property, plant & Equipment and Intangible Assets		
	(i) Property,Plant and Equipment	598.67	315.23
	(ii) Intangible Assets	0.95	0.95
	(iii) Intangible Assets under Development	291.45	290.82
	(b) Deferred tax asset (net)	6.13	8.98
	(c) Long-term Investments	1.00	1.00
	(d) Long-term loans and advances	98.23	103.23
		996.42	**720.21**
2	**Current assets**		
	(a) Inventories	197.80	249.15
	(b) Trade receivables	1,353.74	1,037.38
	(c) Cash and cash balances	735.76	693.77
	(d) Short term loans & advances	40.93	6.03
	(e) Other current assets	881.92	529.54
		3,210.15	**2,515.87**
	Total	**4,206.57**	**3,236.08**

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

Place :- Mumbai

Date :- 12.11.2026

NALIN GAGRANI
Managing Director
& CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director
& CFO
DIN:- 00340671

BLUE PEBBLE LIMITED

CIN: U74999MH2017PLC299497

Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September, 2026

(Rs in Lakhs)

Sr. No.	Particulars	For Half Year Ended 30 Sep 2026	For the Year Ended 31 March 2026
		Unaudited	Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax	306.22	65.28
	Adjustments		
	Depreciation and amortisation	57.95	93.40
	Finance Costs	7.74	-
	Dividend Income	-	-
	Profit on Sale of Machinery	-	-
	Interest income	(16.71)	(60.25)
	Total Adjustments	48.97	33.15
	Operating cash flow before working capital changes	**355.19**	**98.43**
	Adjustment for Working Capital Changes		
	(Increase)/ Decrease in Trade Receivables	(316.36)	213.71
	(Increase)/ Decrease in Stock in Trade	51.35	(175.86)
	(Increase)/ Decrease Short Term in Loans and Advances	(34.90)	(4.11)
	(Increase)/ Decrease Other Current Assets	(352.38)	(142.20)
	(Increase)/ Decrease in Long Term Loans & Advances	5.00	(12.24)
	Increase/ (Decrease) in Trade Payable	145.66	(212.17)
	Increase/ (Decrease) in Other Current Liabilities	319.73	30.06
	Increase/ (Decrease) in Short Term Provisions	59.87	(181.52)
	Increase/ (Decrease) in Long Term Provisions	(11.02)	2.58
		(133.05)	**(481.75)**
	Cash generated from operations	**222.15**	**(383.32)**
	Taxes Paid	(77.35)	(21.80)
	Net cash flow from operating activities (A)	**144.79**	**(405.12)**
B.	**CASH FLOW FROM INVESTING ACTIVITES**		
	Purchase & Sell of Property Plant and Equipment	(342.02)	(190.15)
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Purchase of Subsidiary	-	-
	Investment in Fixed Deposit (MoreThan 12 Months)/ Non Cash & Cash Equivalent	-	4.68
	Interest Received	16.71	60.25
	Dividend Received	-	-
	Net cash flow from/(used in) investing activities (B)	**(325.30)**	**(125.22)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds/ Repayment of Long Term Borrowing	185.16	-
	Proceeds/ Repayment of Short Term Borrowing	45.07	-
	Issue of Share Capital :-	-	-
	Receipt of Security Premium Account	-	-
	Public Issue Expenditure	-	-
	Payment of Dividend and Dividend Distribution Tax	-	(20.40)
	Payment of Share Application Money	-	-
	Interest Paid	(7.74)	-
	Net cash flow used in financing activities ©	**222.50**	**(20.40)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**41.99**	**(550.75)**
	Cash and Cash Equivalent as at beginning of Year/ Period	693.77	1,244.52
	Total Cash & Cash Equivalents as at end of year/ Period	**735.76**	**693.77**

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

Place :- Mumbai

Date :- 12.11.2026

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

BLUE PEBBLE LIMITED

CIN: L74999MH2017PLC299497

Statement of Unaudited Standalone Segment Information for the half year ended 30th Sept, 2026

All Amounts are in Lakhs

SR NO.	PARTICULARS	Half Year Ended 30th Sept 2026 Unaudited	YEAR ENDED 31st March 2026 Audited
I	**SEGMENT REVENUE**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	3,002.23	2,115.38
	(c) Railway Civil Construction and Tender Work		48.33
	Total	3,002.23	2,163.71
	Less:- Inter-Segment	-	-
	Total Revenue from operations	**3,002.23**	**2,163.71**
II	**SEGMENT RESULT/PROFIT**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	297.25	2.13
	(c) Railway Civil Construction and Tender Work	-	2.90
	Total	**297.25**	**5.03**
	Less: Finance Costs	7.74	-
	Less: Amortisation of ROU assets	-	-
	Add: Unallocable Income	16.71	60.25
	Profit/(loss) before exceptional items and tax	306.22	65.28
	Add/(Less): Exceptional Items	-	-
III	**Profit Before tax**	**306.22**	**65.28**

SR. NO.	PARTICULARS	30th Sept 2026 Unaudited	31st March 2026 Audited
I	**SEGMENT ASSETS**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	4,189.24	3,179.06
	(c) Railway Civil Construction and Tender Work	17.33	57.02
	Less:- Inter Company Eliminations		
	Add:- Unallocated Assets		
	Total Assets	**4,206.57**	**3,236.08**
II	**SEGMENT LIABILITIES**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	4,196.59	3,217.61
	(c) Railway Civil Construction and Tender Work	9.98	18.47
	Less:- Inter Company Eliminations		
	Add:- Unallocated Liabilities		
	Total Liabilities	**4,206.57**	**3,236.08**

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

Place :- Mumbai

Date : 12-11-2026

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

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 Auditors Limited Review Report on the Half year and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors,
Blue Pebble Limited
Mumbai

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Blue Pebble Limited the "company") for the Half year ended September 30, 2026 and year to date from April 1 2026 to September 30 2026. (The "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 the recognition and measurement principles laid down in Accounting Standard ("AS") as specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: 12-11-2026

L.K. AJMERA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN. 137051W

For M/s L K Ajmera & associates
Chartered Accountants

CA Lalit Kumar Ajmera
M.No. 156116
FRN: 137051W
UDIN: - 26156116LKBWLP5689

BLUE PEBBLE LIMITED
CIN: U74999MH2017PLC299497
Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2026

(Rs in Lakhs Except for EPS)

	Particulars	Half Year Ended			Year Ended
		30 Sep 2026	31 March 2026	30 Sep 2025	31 March 2026
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	Revenue from operations	3,002.23	1,114.00	1,049.71	2,163.71
2	Other income	16.71	22.09	38.16	60.25
3	**Total Income**	**3,018.94**	**1,136.09**	**1,087.87**	**2,223.96**
4	**Expenses**				
	Purchase cost	1,735.18	736.98	444.49	1,181.47
	Changes in inventories of stock	51.35	(150.92)	(24.95)	(175.87)
	Direct Expense	216.44	95.95	105.06	201.01
	Employee benefits expense	334.69	286.95	256.70	543.65
	Finance costs	7.74	-	-	-
	Depreciation and amortisation expense	57.95	47.56	45.84	93.40
	Other expenses	309.37	155.02	160.15	315.17
	Total Expenses	**2,712.72**	**1,171.54**	**987.29**	**2,158.83**
5	**Profit before tax**	**306.22**	**(35.45)**	**100.58**	**65.13**
	Exceptional / Exraordinary Items	-	-	-	-
6	**Profit Before Tax**	**306.22**	**(35.45)**	**100.58**	**65.13**
	Less: Tax expense				
	Current tax	74.22	(7.79)	29.59	21.80
	Deferred tax	2.85	(1.09)	(4.28)	(5.37)
7	**Total Tax Expense**	**77.07**	**(8.88)**	**25.31**	**16.43**
8	**Profit for the Year/ Period**	**229.15**	**(26.57)**	**75.27**	**48.70**
9	**Earning per equity share (Face value of ₹ 10 each) Basic and Diluted (Adjusted for Previous year)**	**5.62**	**(0.65)**	**1.84**	**1.19**

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

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

Place :- Mumbai

Date :- 12.11.2026

BLUE PEBBLE LIMITED

CIN: U74999MH2017PLC299497

Unaudited Consolidated Statement of Assets & Liablities as at 30th September,2026

(Rs in Lakhs)

	Particulars	As at 30 Sep 2026	As at 31 March 2026
		Unaudited	Audited
A	**Equity and liabilities**		
1	**(1) Shareholders' funds**		
	(a) Share capital	408.00	408.00
	(b) Reserves and surplus	2,600.06	2,373.90
	(c) Non Controlling Interest	-	-
		3,008.06	**2,781.90**
2	**Non-current liabilities**		
	(a) Long-term provisions	8.51	19.53
	(b) Long term borrowings	185.16	-
	(c) Deferred tax liability (net)	-	
		193.68	**19.53**
3	**Current liabilities**		
	(a) Short-term borrowings	45.07	-
	(b) Trade payables	-	
	- Total outstanding dues of micro and small enterprises	211.12	186.13
	- Total outstanding dues of creditors other than micro and small enterprises		
	(c) Other current liabilities	245.11	123.87
	(d) Short-term provisions	378.60	59.02
		125.50	65.63
		1,005.41	**434.65**
	Total		
		4,207.15	**3,236.08**
B	**Assets**		
1	**Non-current assets**		
	(a) Property,Plant and Equipment and Intangible Assets		
	(i) Property,Plant and Equipment	598.67	315.23
	(ii) Intangible Assets	0.95	0.95
	(iii) Intangible Assets under Development	291.45	290.82
	(b) Deferred tax asset (net)	6.13	8.98
	(c) Long-term Investments	-	-
	(d) Long-term loans and advances	98.23	103.23
		995.42	**719.21**
2	**Current assets**		
	(a) Inventories	197.80	249.15
	(b) Trade receivables	1,353.74	1,037.38
	(c) Cash and cash balances	738.73	696.47
	(d) Short term loans & advances	5.73	4.33
	(e) Other current assets	915.73	529.54
		3,211.72	**2,516.87**
	Total		
		4,207.15	**3,236.08**

Place :- Mumbai

Date :- 12.11.2026

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

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

Notes to Consolidated Financial Results:-

i. The above Unaudited financial statement for half year 30th September, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2026.

ii. The above consolidated unaudited Financial Results for the Half year on 30th September, 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 half year ended 30th September, 2026 and the same has been reviewed by the Statutory Auditors of the Company for the half year ended September 30, 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 september 30th, 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 M SME 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 :- 12.11.2026
Place:- Mumbai

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

BLUE PEBBLE LIMITED

CIN: U74999MH2017PLC299497

Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th September, 2026

(Rs in Lakhs)

Sr. No.	Particulars	For the Year Ended 30 Sep 2026	For the Year Ended 31 March 2026
		Unaudited	Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax	306.22	65.13
	Adjustments		
	Depreciation and amortisation	57.95	93.40
	Finance Costs	7.74	-
	Dividend Income	-	-
	Profit on Sale of Machinery	-	-
	Interest income	(16.71)	(60.25)
	Total Adjustments	48.97	33.15
	Operating cash flow before working capital changes	**355.19**	**98.28**
	Adjustment for Working Capital Changes		
	(Increase)/ Decrease in Trade Receivables	(316.36)	213.71
	(Increase)/ Decrease in Stock in Trade	51.35	(175.86)
	(Increase)/ Decrease Short Term in Loans and Advances	(1.40)	(2.41)
	(Increase)/ Decrease Other Current Assets	(386.19)	(142.18)
	(Increase)/ Decrease in Long Term Loans & Advances	5.00	(12.24)
	Increase/ (Decrease) in Trade Payable	146.24	(212.19)
	Increase/ (Decrease) in Other Current Liabilities	319.58	30.21
	Increase/ (Decrease) in Short Term Provisions	59.87	(181.52)
	Increase/ (Decrease) in Long Term Provisions	(11.02)	2.58
		(132.93)	**(479.90)**
	Cash generated from operations	**222.26**	**(381.62)**
	Taxes Paid	(77.20)	(21.80)
	Net cash flow from operating activities (A)	**145.06**	**(403.42)**
B.	**CASH FLOW FROM INVESTING ACTIVITES**		
	Purchase & Sell of Property Plant and Equipment	(342.02)	(190.15)
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Purchase of Subsidiary	-	-
	Investment in Fixed Deposit (MoreThan 3 Months)/ Non Cash & Cash Equivalent	-	5.68
	Interest Received	16.71	60.25
	Dividend Received	-	-
	Net cash flow from/(used in) investing activities (B)	**(325.30)**	**(124.22)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds/ Repayment of Long Term Borrowing	185.16	-
	Proceeds/ Repayment of Short Term Borrowing	45.07	-
	Issue of Share Capital :- Non Controlling Interest in Subsidiary	-	-
	Receipt of Security Premium Account	-	-
	Public Issue Expenditure	-	-
	Payment of Dividend and Dividend Distribution Tax	-	(20.40)
	Payment of Share Application Money	-	-
	Interest Paid	(7.74)	-
	Net cash flow used in financing activities ©	**222.50**	**(20.40)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**42.26**	**(548.05)**
	Cash and Cash Equivalent as at beginning of Year/ Period	696.47	1,244.52
	Total Cash & Cash Equivalents as at end of year/ Period	**738.73**	**696.47**

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

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

Place :- Mumbai

Date :- 12.11.2026

BLUE PEBBLE LIMITED

CIN: L74999MH2017PLC299497

Statement of Unaudited Consolidated Segment Information for the half year ended 30th Sept, 2026

All Amounts are in Lakhs

SR NO.	PARTICULARS	Half Year Ended 30th Sept 2026 Unaudited	YEAR ENDED 31st March 2026 Audited
I	**SEGMENT REVENUE**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	3,002.23	2,115.38
	(c) Railway Civil Construction and Tender Work	-	48.33
	Total	3,002.23	2,163.71
	Less:- Inter-Segment	-	-
	Total Revenue from operations	**3,002.23**	**2,163.71**
II	**SEGMENT RESULT/PROFIT**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	297.50	1.98
	(c) Railway Civil Construction and Tender Work	-	2.90
	Total	**297.50**	**4.88**
	Less: Finance Costs	7.74	-
	Less: Amortisation of ROU assets	-	-
	Add: Unallocable Income	16.71	60.25
	Profit/(loss) before exceptional items and tax	306.22	65.13
	Add/(Less): Exceptional Items	-	-
III	**Profit Before tax**	**306.22**	**65.13**

SR. NO.	PARTICULARS	30th Sept 2026 Unaudited	31st March 2026 Audited
I	**SEGMENT ASSETS**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	4,189.82	3,179.06
	(c) Railway Civil Construction and Tender Work	17.33	57.02
	Less:- Inter Company Eliminations		
	Add:- Unallocated Assets		
	Total Assets	**4,207.15**	**3,236.08**
II	**SEGMENT LIABILITIES**		
	(a) Digital Promotions and Advertising Activities	-	-
	(b) Environmental Branding, Design and Build	4,197.17	3,217.61
	(c) Railway Civil Construction and Tender Work	9.98	18.47
	Less:- Inter Company Eliminations		
	Add:- Unallocated Liabilities		
	Total Liabilities	**4,207.15**	**3,236.08**

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

BLUE PEBBLE LIMITED MUMBAI

NALIN GAGRANI
Managing Director & CEO
DIN:- 06981749

MANOJ TIWARI
Whole Time Director & CFO
DIN:- 00340671

BLUE PEBBLE LIMITED MUMBAI

Place :- Mumbai

Date : 12-11-2026