

Parveen & Associates

Chartered Accountants

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Limited Review Report on Standalone Quarterly Financial Results and Year to Date results of the Company Pursuant to Regulation 33 of the Sebi (Listed Obligations and Disclosure Requirements) Regulations 2015 - Unaudited standalone quarterly and year to date results

Review report to Blue Horizon Investment Ltd.

We have reviewed the accompanying statement of unaudited financial results of Blue Horizon Investment Ltd. for the period ended 30/09/2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Parveen & Associates
Chartered Accountants
Firm's Registration Number: 023642N


(Parveen Kumar)
(Prop.)
Membership Number: 088192



UDIN: 24088192BKJNHJ9956

Place of signature: Delhi
Date: 17/10/2024

BLUE HORIZON INVESTMENTS LTD
 Regd. Office : Ballarpur Paper Mills, P.D. Ballarpur - 442901, Dist. Chandrapur, Maharashtra
 Statement of Unaudited Financial Results for Quarter and Year to Date ended 30th September 2024

Particulars	Quarter ended			Year to date figures for current period ended on 30.09.2024	Year to date figures for previous period ended on 30.09.2023	Rs. in Lakhs Year ended on 31.03.2024
	3 months ended on 30.09.2024	preceding 3 months ended on 30.06.2024	Corresponding 3 months ended on 30.09.2023			
	Un-audited	Un-audited	Un-audited			
PART - 1						
1 (a) Income from Operations						
(b) Other Operating Income (Interest Earned)	1.99	1.91	1.91	3.89	3.83	7.65
(c) Other Income						0.03
Total Income	1.99	1.91	1.91	3.89	3.83	7.68
2. Expenditure						
Employee benefits expenses	0.15	0.15	-	0.30	-	-
Other expenditure	1.64	0.57	1.14	2.21	2.55	6.67
Total Expenses	1.79	0.72	1.14	2.51	2.55	6.67
3. Profit before Exceptional Items and Tax (1-2)	0.20	1.19	0.77	1.38	1.28	1.06
4. Exceptional Items						
5. Profit before tax (3+4)	0.20	1.19	0.77	1.38	1.28	1.06
6. Tax Expense						
7. Profit/(Loss) for the period (5-6)	0.20	1.19	0.77	1.38	1.28	1.06
8. Other Comprehensive Income (net of taxes)						0.60
9. Total Comprehensive Income for the period	0.20	1.19	0.77	1.38	1.28	1.06
10. Paid up equity share capital (Rs 10/- per share)	5.01	5.01	5.01	5.01	5.01	5.01
11. Other Equity						
12. Earning Per Share (EPS)						282.68
a) Basic and Diluted EPS before Extraordinary items	0.39	2.37	1.54	2.76	2.56	2.11
b) Basic and Diluted EPS after Extraordinary items	0.39	2.37	1.54	2.76	2.56	2.11
PART - 2						
1. Public Share holding						
No of shares	31,240	31,240	31,240	31,240	31,240	31,240
Percentage of shareholding	62.39%	62.39%	62.39%	62.39%	62.39%	62.39%
2. Promoters and Promoter group Shareholding:						
a) Pledged/Encumbered						
Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
Percentage of Shares (as a % of the total shareholding of Promoter and promoter group)	N/A	N/A	N/A	N/A	N/A	N/A
Percentage of shares (as a % of the total share capital of the Company)	N/A	N/A	N/A	N/A	N/A	N/A
b) Non encumbered Number of shares						
Number of shares	18,830	18,830	18,830	18,830	18,830	18,830
Percentage of Shares (as a % of the total Shareholding of Promoter and promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	37.61%	37.61%	37.61%	37.61%	37.61%	37.61%
INVESTOR COMPLAINTS						
Pending at the beginning of the quarter	Qtr. ended 30.09.2024					
Received during the quarter	Nil					
Disposed of during the quarter	Nil					
Remaining unresolved at the end of the quarter	Nil					
Notes:						
1. The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in its Meeting held on 17th Oct 2024.						
2. Considering the carry forward losses under Income Tax Act, only MAT will be applicable on book profit.						
3. There was no investor grievance pending at the beginning / end of the quarter. No investor grievance was received during the period.						

(Signature)
 Nitin Malhotra
 CEO & Whole Time Director
 DIN: 00054/01

Date: Gurgaon
 Dated: 17/10/2024

