Date: November 14, 2024

To,
BSE Limited
Listing Department
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai- 400001

Subject: Outcome of Board Meeting held on November 14, 2024
Ref: Scrip Code: 531458

Dear Sir,

Pursuant to Regulations 30 and 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of directors of the company at its meeting held on Thursday, November 14, 2024, inter-alia, has considered and approved Standalone un-audited financial results of the company for the quarter and half year ended September 30, 2024. A copy of said results along with the Limited Review report of the Statutory Auditors is attached herewith for your reference and record as **'Annexure A'.**

The Board Meeting commenced at 4 pm and concluded at 4:30 pm

Thanking You,

For Boston Bio Systems Limited

SADHANA SATISH PATIL
Digitally signed by SADHANA SATISH PATIL
Date: 2024.11.14 16:46:52 +05'30'

Sadhana Satish Patil
Whole Time Director
DIN: 09748130

BOSTON BIO SYSTEMS LIMITED

CIN: L31100GJ1995PLC025476

Registered Office: A.828, Sun West Bank, Ashram Road, Ashram Road P.O,

Ahmedabad, City Taluka, Gujarat-380009, India

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income	-	-	-	-	-	-
	Total income	**-**	**-**	**-**	**-**	**-**	**-**
2	**Expenses**						
	a) Purchase of stock in trade	-	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-	-
	c) Employee benefits expense	-	-	-	-	-	-
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	0.50	-	-	0.50	-	14.07
	Total expenses	**0.50**	**-**	**-**	**0.50**	**-**	**14.07**
3	**Profit / (Loss) before exceptional Items and tax (1-2)**	**(0.50)**	**-**	**-**	**(0.50)**	**-**	**(14.07)**
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**(0.50)**	**-**	**-**	**(0.50)**	**-**	**(14.07)**
6	**Tax expense**						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
7	**Profit / (Loss) after Tax (5-6)**	**(0.50)**	**-**	**-**	**(0.50)**	**-**	**(14.07)**
8	**Other comprehensive income**						
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	**-**	-	**-**	**-**
9	**Total comprehensive income / (loss) for the period/year (7+8)**	**(0.50)**	**-**	**-**	**(0.50)**	**-**	**(14.07)**
10	Paid up equity share capital (face value of Rs. 10 per share)	**700.22**	**700.22**	**700.22**	**700.22**	**700.22**	**700.22**
11	Other equity (Reserve excluding revaluation reserves)	-	-	-	-	-	(55.04)
12	**Earnings per equity share (face value of Rs. 10 per share)**						
	Basic (Rs.)	(0.01)		-	(0.01)	-	(0.20)
	Diluted (Rs.)	(0.01)		-	(0.01)	-	(0.20)

Note:

1. The unaudited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 14th November, 2024. In compliance with the securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a A115 limited review of the above results has been carried out by the statutory auditors of the company.

2. The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

3. The company has a single reportable segment for the purpose of Ind AS-108.

For and on behalf of
Boston Bio Systems Limited

Pratik Satish Patil
Director
DIN: 08975756

Date: 14.11.2024
Place: Ahmedabad

4 **Statement of Assets & Liabilities** **(Rs. in lakhs)**

Particulars	As at 30-Sep-24	As at 31-Mar-24
ASSETS:		
Non-current assets		
Property, Plant and Equipment	-	-
Financial assets		-
Loans & advances	579.39	579.39
Other financial assets	-	-
Non-Current tax assets (Net)	-	-
Deferred tax assets	0.01	0.01
Other non-current assets	-	-
Total non-current assets	**579.40**	**579.40**
Current assets		
Inventories	14.48	14.48
Financial assets		
Trade receivables	287.84	287.84
Cash and cash equivalents	5.27	5.27
Other financial assets	2.50	2.50
Current tax assets (Net)	-	-
Other current assets	167.39	167.39
Total current assets	**477.48**	**477.48**
Total assets	**1,056.88**	**1,056.88**
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	700.22	700.22
Reserve and Surplus	(55.54)	(55.04)
Total-Shareholders' Funds	**644.68**	**645.18**
Non-current liabilities		
Financial liabilities		
Borrowings	11.62	11.62
Lease Liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	**11.62**	**11.62**
Current liabilities		
Financial liabilities		
Borrowings	75.00	75.00
Lease Liabilities	-	
Trade payables	-	-
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	304.81	304.81
Other financial liabilities	20.77	20.27
Other current liabilities	-	-
Total - Current liabilities	**400.58**	**400.08**
TOTAL - EQUITY AND LIABILITIES	**1,056.88**	**1,056.88**

For and on behalf of
Boston Bio Systems Limited

Pratik Satish Patil
Director
DIN: 08975756

Date: 14.11.2024
Place: Ahmedabad

5 **Statement Of Cash Flows:** **(Rs. in lakhs)**

Particulars	Six months ended	
	30-Sep-24	30-Sep-23
Cash flow from operating activities		
Profit / (loss) before tax	(0.50)	-
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	-	-
Finance cost	-	-
Operating cash flows before working capital changes	**(0.50)**	**-**
Movements in working capital :		
Changes in trade receivables	-	-
Changes in other assets and financial assets	-	-
Changes in trade payable and financial liabilities	-	-
Changes in financial liabilities and provisions	0.50	-
Cash generated from / (used in) operations	**-**	**-**
Income taxes paid / Refund - Net	-	-
Net cash flow from / (used in) operating activities (A)	**-**	**-**
Cash flow from investing activities:		
Purchase of fixed assets, including intangible assets	-	-
Proceeds from sale of fixed assets	-	-
Investment/ (redemption) in fixed deposits	-	-
Interest received	-	-
Net cash flow (used in) investing activities (B)	**-**	**-**
Net cash flow from financing activities:		
Proceeds from borrowings	-	-
Payment of lease liability	-	-
Repayment of Borrowings	-	-
Dividend paid on equity shares	-	-
Tax on equity dividend paid	-	-
Net proceeds from issuance of equity shares to non-controlling interest	-	-
Net cash flow from financing activities (C)	**-**	**-**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	-	-
Cash and cash equivalents at the beginning of the year	5.27	5.27
Cash and cash equivalents at the end of the year	**5.27**	**5.27**
Cash and cash equivalents comprise of:		
Cash on hand	5.01	5.01
Balance with banks		
- in current accounts	0.26	0.26
-deposits with original maturity of less than three months	-	-
	5.27	**5.27**

*The above statement of cash flow has been prepared under the 'Indirect Method'.

For and on behalf of the Board of Directors
For BOSTON BIO SYSTEMS LIMITED

For and on behalf of
Boston Bio Systems Limited

Pratik Satish Patil
Director
DIN: 08975756

Date: 14.11.2024
Place: Ahmedabad

CA Nahar V. & Company
CHARTERED ACCOUNTANTS

CA Vishal Nahar
B.Com., F.C.A., DISA (I.C.A.I.)

12, Bajaj Khana, JAORA ; Dist. Ratlam
☎ : 07414-221253, 222652
Mob. 98272 73710, Fax : 0731-2577943
E-mail : vnaharin@yahoo.com

Ref.

Date :

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

Review Report to
The Board of Directors
Boston Bio Systems Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Boston Bio Systems Limited** ("the Company") for the quarter ended 30 September 2024 and the Standalone Unaudited year to date results for the period 1 April 2024 To 30 September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which 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. Our responsibility is to express an opinion 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.

4. Based on our review conducted as stated 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

For Nahar V & Company
Chartered Accountants
Firm Registration No.
010443C

Vishal Nahar
Proprietor
M. No.: 400217
UDIN : 24400217BKAQZZ2632

Place: Indore
Date: 14-11-2024

NAHAR V. & CO. JAORA (M.P.) CHARTERED ACCOUNTANTS