Boston Bio Systems Limited

Registered office: A.828, Sun West Bank, Ashram Road, Ahmedabad-380009,
Ashram Road P.O, Ahmedabad, City Taluka, Gujarat, India, 380009
CIN: L31100GJ995PLC25476 E-mail: Bostonsystem@yahoo.com
Website: www.bostonbio.in

Date: 14th February, 2025

To,
The Corporate Relationship Department
BSE Limited
1st Floor, PJ Towers
Dalal Street, Mumbai-400001

SCRIP CODE: 531458
BSE SYMBOL: BOSTONBIO

Subject: Outcome of the Board Meeting pursuant to Regulation 30 held today i.e. 14th February, 2025 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held today i.e. **Friday, 14th February, 2025**, at the Registered Office of the Company inter-alia considered the following business items with the permission of the Chair, if any:

1. Considered and approved the standalone Un-Audited Financial Results of the Company for the Quarter ended on 31st December, 2024. A copy of the said standalone un-audited financial results along with the Limited review report from the statuary auditor is enclosed herewith.

The meeting of the Board of Directors commenced at 3:30 pm and concluded at 4:40 pm

This is for your information and record.

Thanking you.

Yours Faithfully,

For Boston Bio Systems Limited

PRATIK SATISH PATIL
Digitally signed by PRATIK SATISH PATIL
Date: 2025.02.14 16:42:45 +05'30'

Pratik Satish Patil
Managing Director
DIN: 08975756

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.

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 31st December 2024 and the Standalone Unaudited year to date results for the period 1 April 2024 To 31st December 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 Nahav V & Company
Chartered Accountants
Firm Registration No.

VISHAL NAHAR
Digitally signed by VISHAL NAHAR
Date: 2025.02.14 16:31:33 +05'30'

CA Vishal Nahar
Partner
M. No.: 400217
UDIN 25400217BMLCTI3668

Place: Ahmedabad
Date: 14.02.2025

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 NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-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	5.18	0.50	-	5.68	-	14.07
	Total expenses	**5.18**	**0.50**	**-**	**5.68**	**-**	**14.07**
3	**Profit / (Loss) before exceptional Items and tax (1-2)**	**(5.18)**	**(0.50)**	**-**	**(5.68)**	**-**	**(14.07)**
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**(5.18)**	**(0.50)**	**-**	**(5.68)**	**-**	**(14.07)**
6	**Tax expense**						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	-	-	-	-
7	**Profit / (Loss) after Tax (5-6)**	**(5.18)**	**(0.50)**	**-**	**(5.68)**	**-**	**(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)**	**(5.18)**	**(0.50)**	**-**	**(5.68)**	**-**	**(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.)	(0.07)	(0.01)	-	(0.08)	-	(0.20)
	Diluted (Rs.)	(0.07)	(0.01)	-	(0.08)	-	(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 february, 2025. 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 the Board of Directors
For BOSTON BIO SYSTEMS LIMITED

Pratik Satish Patil
Managing Director
DIN: 08975756