



BLUE CLOUD SOFTECH
serving technology better

Date: 14.02.2025

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Sub: Submission of Un-audited Financial Results of the Company u/r 33 of SEBI (LODR) Regulations, 2015 for the 03RD Quarter and Nine Months ended on 31st December, 2024.

Dear Sir,

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited Financial Results (Standalone and Consolidated) of the Company for the 03RD Quarter and Nine Months ended on 31st December, 2024 and Limited Review Report of Statutory Auditors in this regard.

We further confirm the following:

1. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.: Not Applicable
2. Format for Disclosing Outstanding Default on Loans and Debt Securities: There has been no default during the quarter under review.
3. Format for Disclosure of Related Party Transaction (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not applicable
4. Statement of Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (Standalone and Consolidated Separately) (applicable only for Annual Filing i.e., 4th quarter): Not applicable

The Board Meeting of the Board of Directors commenced at 03:00 P.M and concluded at 05.30 P.M.

Kindly take note of the above information.

Thanking You,

Yours Faithfully,

For Blue Cloud Softech Solutions Limited


Manoj Sandilya Telakapalli
Whole Time Director
DIN: 09630299



Encl: as above

Blue Cloud Softech Solutions Limited

CIN: L72200TG1991PLC013135

Regd. Office: PlotNo38,5thFloor,SoftwareUnitsLayout,HitechCity,Madhapur,Hyderabad

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Independent Auditor's Review Report on the Quarterly/ Year to date Unaudited Standalone Financial 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
M/s. BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s BLUE CLOUD SOFTECH SOLUTIONS LIMITED** (the "Company") for the quarter ended 31 December, 2024 and for the period from 01 April 2024 to 31 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) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting, ('Ind AS 34,') prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. 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 Standards on Auditing 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





JMT CHARTERED ACCOUNTANTS
& associates

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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 the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

The interim financial results of US branch have been reviewed by the US branch auditors whose reports have been furnished to us, and we have conducted our review to the extent of material transactions and our conclusion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditors and the procedures performed by us as stated in paragraph 4 above

Interim financial results of US branch included in the Standalone Unaudited Interim financial results of the entity, reflects total revenue of Rs. 10,860.33 Lakhs and Rs. 32,238.38 Lakhs for the quarter ended 31st December, 2024 and for the period from 01 April 2024 to 31 December 2024 respectively, as considered in the standalone unaudited interim financial results of the entity.

For J M T & Associates,
Chartered Accountants
F.R. No. 104167W


Vijaya Pratap M
Partner
M. No. : 213766



UDIN: 25213766BMIXTT7542

Place: Mumbai

Date: 14-02-2025

BLUE CLOUD SOFTECH SOLUTIONS LIMITED
Standalone Unaudited Financial Results for the Quarter and year to date ended December 31, 2024

(Rs in Lakhs except for EPS)

Sl No	PARTICULARS	Standalone					
		Quarter ended			9 Months Ended		Year Ended ended
		31-12-2024 (unaudited)	30-09-2024 (unaudited)	31-12-2023 (unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
I	Net Sales/Income from Operations	12,726.36	12,138.39	5,492.64	35,512.21	12,960.52	20,437.87
II	Other Income	2.17	-	0.29	2.17	5.14	5.14
III	Total Income from Operations (Net) (I + II)	12,728.53	12,138.39	5,492.93	35,514.38	12,965.66	20,443.00
IV	Expenses:						
	(a) Cost of Revenue	11,101.62	10,631.11	4,968.52	30,864.18	11,445.47	18,042.04
	(b) Changes in inventories and Work in progress	-20.73	-	-	-20.73	-	-
	(c) Employee benefits expense	294.14	242.95	354.58	858.39	1,009.74	1,328.69
	(d) Finance Costs	3.47	2.69	-	6.16	-	-
	(e) Administrative expenses	58.54	98.27	41.53	228.72	159.82	254.91
	(f) Depreciation and amortisation expense	32.74	27.58	0.13	82.21	0.16	7.09
	(g) Other Expenses	45.54	24.58	2.65	95.35	6.57	15.62
	Total Expenses (IV)	11,515.32	11,027.18	5,367.41	32,114.27	12,621.77	19,648.35
V	Profit / (Loss) before exceptional items and tax (III-IV)	1,213.21	1,111.21	125.52	3,400.11	343.89	794.65
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1,213.21	1,111.21	125.52	3,400.11	343.89	794.65
VIII	Tax Expense:						
	(a) Current Tax	324.58	251.19	34.92	875.02	95.67	221.07
	(b) Deferred Tax	2.73	3.10	0.02	8.40	0.03	0.06
	Total Tax Expense (VIII)	327.31	254.28	34.94	883.42	95.70	221.13
IX	Profit / (Loss) from continuing operations (VII-VIII)	885.90	856.93	90.57	2,516.68	248.19	573.52
X	Other Comprehensive Income (net of tax)						
	A Items that will not be reclassified to profit or loss						
	(i) Re-measurement gains / (losses) on defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to these items	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	43.70	(20.92)	-	21.47	1.63	4.22
	(ii) Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive income, net of tax	43.70	(20.92)	-	21.47	1.63	4.22
XI	Total Comprehensive Income (IX-X)	929.60	836.01	90.57	2,538.15	249.82	577.74

XII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.20	0.20	0.02	0.58	0.09	0.18
	(2) Diluted	0.20	0.20	0.02	0.58	0.09	0.18
XIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIV	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	0.20	0.20	0.02	0.58	0.09	0.18
	(2) Diluted	0.20	0.20	0.02	0.58	0.09	0.18
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

Notes:

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 14th, Feb, 2025 .The statutory auditors have issued un modified review report on these results
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. As the Chief Operating Decision Maker reviews business performance at an overall level as one segment, the disclosure as per Regulation 33 (l)(e) read with Clause L of Schedule IV' of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
4. The Conversion Rate as on 01.04.2024 is Rs. 83.36/- and as on 31.12.2024 is 85.62/- and the average conversion rate for 01-04-2024 to 31-12-2024 is 84.49
5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification

Place: Hyderabad

Date: 14-02-2025

Mayank Puranchandra Joshi

Managing Director

DIN: 07830843



Independent Auditor's Review Report on the Quarterly/ Year to date Unaudited Consolidated Financial 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
M/s. BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **BLUE CLOUD SOFTECH SOLUTIONS LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 31st December, 2024 and for the period from 01 April 2024 to 31 December 2024 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting, ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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 Statement is free of material misstatement. 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 Standards on Auditing 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.





JMT CHARTERED ACCOUNTANTS
& associates

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We also performed procedures in accordance with the circular No. CIRJCFD/CMDI/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- **IT Corpz INC**, a wholly owned foreign subsidiary (Including it' s subsidiary Computing Concepts Inc.)

Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

We did not review the interim financial results of the US subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect Total revenues of Rs. 1,946.11 Lakhs and Rs. 25,811.51 Lakhs, profit after tax of Rs. 74.69 Lakhs and Rs. 707.11 Lakhs for the quarter ended 31st December 2024 and for the period from 01st April 2024 to 31st December 2024 respectively as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

The interim financial results of US branch have been reviewed by the US branch auditors whose reports have been furnished to us, and we have conducted our review to the extent of material transactions and our conclusion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report





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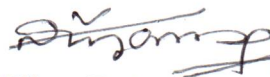
of such branch auditors and the procedures performed by us as stated in paragraph 4 above

Interim financial results of US branch included in the Standalone Unaudited Interim financial results of the entity, reflects Total revenue of Rs. 10,860.33 Lakhs and Rs. 32,238.38 Lakhs for the quarter ended 31st December, 2024 and for the period from 01 April 2024 to 31 December 2024 respectively, as considered in the standalone unaudited interim financial results of the entity.

The reports on the unaudited interim financial results/financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and US branch is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters

For JMT & Associates,
Chartered Accountants
F.R. No. 104167W


Vijaya Pratap M

Partner

M. No: 213766

UDIN: 25213766BMIXTU5583



Place: Mumbai

Date: 14-02-2025

BLUE CLOUD SOFTECH SOLUTIONS LIMITED

Consolidated Unaudited Financial Results for the Quarter/ 9 Months ended 31 December, 2024

(Rs in Lakhs except for EPS)

Sl No	PARTICULARS	Consolidated					
		Quarter ended			9 Months ended		Year ended
		31-12-2024 (unaudited)	30-09-2024 (unaudited)	31-12-2023 (unaudited)	31-12-2024 (unaudited)	31-12-2023 (unaudited)	31-03-2024 (Audited)
I	Net Sales/Income from Operations	14,672.47	23,527.36	16,773.49	61,323.72	28,910.18	50,219.03
II	Other Income	17.75	16.52	0.29	50.42	5.14	30.31
III	Total Income from Operations (Net) (I + II)	14,690.22	23,543.87	16,773.78	61,374.15	28,915.31	50,249.33
IV	Expenses:						
	(a) Cost of Revenue	11,502.53	20,072.46	13,999.70	51,098.41	24,469.86	41,953.09
	(b) Changes in inventories and Work in progress	-20.73			-20.73		
	(c) Employee benefits expense	1,140.45	1,374.10	1,692.82	4,040.51	2,796.71	4,715.54
	(d) Finance Costs	135.41	188.31	233.87	629.29	234.18	506.43
	(e) Administrative expenses	244.85	238.45	187.53	664.57	346.63	810.17
	(f) Depreciation and amortisation expense	112.33	27.79	0.13	241.65	0.16	7.09
	(g) Other Expenses	262.58	85.64	2.65	377.53	6.57	80.63
	Total Expenses (IV)	13,377.42	21,986.75	16,116.70	57,031.23	27,854.11	48,072.95
V	Profit / (Loss) before exceptional items and tax (III-IV)	1,312.79	1,557.13	657.08	4,342.91	1,061.19	2,176.38
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1,312.79	1,557.13	657.08	4,342.91	1,061.19	2,176.38
VIII	Tax Expense:						
	(a) Current Tax	349.47	362.66	250.11	1,110.72	310.86	567.88
	(b) Deferred Tax	23.14	59.52	0.03	109.28	0.03	0.06
	Total Tax Expense (VIII)	372.61	422.19	250.14	1,220.00	310.89	567.94
IX	Profit / (Loss) from continuing operations (VII-VIII)	940.18	1,134.94	406.94	3,122.92	750.30	1,608.44
X	Other Comprehensive Income (net of tax)						
	A Items that will not be reclassified to profit or loss						
	(i) Re-measurement gains / (losses) on defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to these items	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-43.87	(56.40)	-	13.58	1.63	17.88
	(ii) Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive income, net of tax	(43.87)	(56.40)	-	13.58	1.63	17.88
XI	Total Comprehensive Income (IX-X)	896.31	1,078.54	406.94	3,136.50	751.93	1,626.32

XII	Earnings per equity share (for continuing operation):							
	(1) Basic	0.22	0.26	0.10	0.72	0.27	0.50	
	(2) Diluted	0.22	0.26	0.10	0.72	0.27	0.50	
XIII	Earnings per equity share (for discontinued operation):							
	(1) Basic	-	-	-	-	-	-	
	(2) Diluted	-	-	-	-	-	-	
XIV	Earnings per equity share (for discontinued & continuing operations)							
	(1) Basic	0.22	0.26	0.10	0.72	0.27	0.50	
	(2) Diluted	0.22	0.26	0.10	0.72	0.27	0.50	
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	

Notes:

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 14-11-2025. The statutory auditors have issued un modified review report on these results
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. As the Chief Operating Decision Maker reviews business performance at an overall level as one segment, the disclosure as per Regulation 33 (l)(e) read with Clause L of Schedule IV' of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
4. The Conversion Rate as on 01.04.2024 is Rs. 83.36/- and as on 31.12.2024 is 85.62/- and the average conversion rate for 01-04-2024 to 31-12-2024 is 84.49
5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification

HYDERABAD
Date: 14-02-2025

Mayank Puranchandra Joshi
Managing Director
DIN: 07830843