



Boston Bio Systems Ltd.

CIN No. L31100GJ995PLC25476

www.bostonbio.in bostonssystem@yahoo.com

Reg No. 25476

Clarification letter

Date: 16.12.2024

To,
BSE Limited
Floor 25, P J Towers, Dalal Street, Mumbai - 400001, India

Subject: Submission of revised Unaudited financials for the period and quarter ended September 2024 with the correct designation of the Managing Director Signing the financials.

Dear Sir/Ma'am,

With reference to the Discrepancies raised by the BSE dated 13th December, 2024 as follows:

Discrepancy: Standalone Results - Financial result is not signed by the chairperson or managing director, or a wholetime director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation 33(2)(b). (If Financial Results is signed by authorized director, kindly Submit certified copy of the resolution passed by BOD in the meeting).- Kindly mentioned complete designation on results page for Quarter Ended - September 2024.

In light of the above query raised by the exchange the company is submitting the revised financials for the quarter ended 30th September, 2024 with the correct designation of the director signing the financials.

Further, the company has timely submitted the financials and the same has been disseminated on the exchange.

Thanks
For & On Behalf of
Boston Bio Systems Limited

Pratik Satish Patil
Managing Director
DIN: 08975756

Registered Office Address: A-828, Sun West Bank, Ashram Road,
Ahmedabad, Gujarat, India- 380009



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Ahmedabad, Gujarat, India- 380009**

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sl. No.	Particulars	(Rs. in Lakhs)					
		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	-	-	-	-	-	-
	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	(0.50)	-	-	(0.50)	-	(14.07)
5	Profit / (Loss) before tax (3-4)	-	-	-	-	-	-
6	Tax expense	(0.50)	-	-	(0.50)	-	(14.07)
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	(0.50)	-	-	(0.50)	-	(14.07)
7	Profit / (Loss) after Tax (5-6)	-	-	-	-	-	-
8	Other comprehensive income	(0.50)	-	-	(0.50)	-	(14.07)
	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

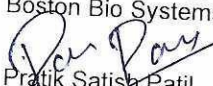
- The unaudited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 14th November, 2024. In compliance with the securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a A115 limited review of the above results has been carried out by the statutory auditors of the company.
- 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.
- The company has a single reportable segment for the purpose of Ind AS-108.

For & On Behalf of
Boston Bio Systems Limited


Pratik Satish Patil
Managing Director
DIN:08975756

4 Statement of Assets & Liabilities

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

For & On Behalf of
 Boston Bio Systems Limited

 Pratik Satish Patil
 Managing Director
 DIN:08975756

5 Statement Of Cash Flows:

Particulars	(Rs. in lakhs)	
	30-Sep-24	30-Sep-23
Cash flow from operating activities		
Profit / (loss) before tax		
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	(0.50)	-
Finance cost	-	-
Operating cash flows before working capital changes		
Movements in working capital :		
Changes in trade receivables	(0.50)	-
Changes in other assets and financial assets	-	-
Changes in trade payable and financial liabilities	-	-
Changes in financial liabilities and provisions	-	-
Cash generated from / (used in) operations		
Income taxes paid / Refund - Net	0.50	-
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	-	-
Cash and cash equivalents at the end of the year	5.27	5.27
Cash and cash equivalents comprise of:		
Cash on hand		
Balance with banks	5.01	5.01
- in current accounts		
- deposits with original maturity of less than three months	0.26	0.26
	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


Pratik Satish Patil
Managing Director
DIN: 08975756

Place: 14.11.2024
Date: Ahmedababd