

Date: 14.11.2024

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

Sub: Outcome of Board Meeting under Regulation 29, 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ['Listing Regulations']

Dear Sir / Madam,

Pursuant to Regulation 29, 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby wish to inform you that the Board of Directors of the Company in their meeting held on Thursday, the 14th Day of November, 2024, inter-alia, have discussed and approved Standalone and Consolidated Unaudited Financial Results and Limited Review Report of the Company for the 02<sup>nd</sup> Quarter and Half Year ended on 30th Sep, 2024.

Further on the recommendation of the Nomination and Remuneration Committee of the Company, the Board has

- 1. To take of Resignation of Mr. Manoj Sandilya Telakapalli as Chief Financial Officer of the Company
- 2. Appointed Mr . Venkata Seshavataram Varada as Chief Financial Officer of the Company.

The information required pursuant to provision of Schedule III of the Listing Regulations are enclosed.

The meeting commenced at 04.00 PM and Concluded at: 9.45 PM

Thanking You

For Blue Cloud Softech Solutions Limited

Mayank Puran Chandra Joshi Managing Director DIN: 07830843

**Encl: as above** 



Reason for change viz. appointment, resignation, removal, death or otherwise  Date of appointment/ essation (as applicable)  Term of Appointment  Brief Profile  Mr. Seshu Varada has an over 34 years of comprehensive experience in financial management, internal control, financial planning, and compliance, He is well-equipped to support Blue Cloud's strategic goals in the healthcare and AI-driven technology space.  He brings a wealth of knowledge from his leadership roles, including his recent tenure as Sr. Vice President - Finance & Accounts at Abhibus Services (India) Pvt. Ltd., where he excelled in capital management, business growth, and stakeholder relations. He was a key person in finalizing the acquisition deal between Abhibus and Le Travenues Technology Ltd., demonstrating his expertise in high-stakes negotiations and strategic mergers. His achievements span successful fund raising, private equity management, and compliance oversight in partnership with industry-leading audit firms.  In his role as CFO, he will oversee all financial operations, including strategic financial planning, reporting, and risk management, to drive sustainable growth and operational efficiency at Blue Cloud Softech Solutions Limited.	Name	Venkata Seshavataram Varada ("Seshu Varada")
Date of appointment/ cessation (as applicable)  Term of Appointment  Brief Profile  Mr. Seshu Varada has an over 34 years of comprehensive experience in financial management, internal control, financial planning, and compliance, He is well-equipped to support Blue Cloud's strategic goals in the healthcare and Al-driven technology space.  He brings a wealth of knowledge from his leadership roles, including his recent tenure as Sr. Vice President - Finance & Accounts at Abhibus Services (India) Pvt. Ltd., where he excelled in capital management, business growth, and stakeholder relations. He was a key person in finalizing the acquisition deal between Abhibus and Le Travenues Technology Ltd., demonstrating his expertise in high-stakes negotiations and strategic mergers. His achievements span successful fund raising, private equity management, and compliance oversight in partnership with industry-leading audit firms.  In his role as CFO, he will oversee all financial operations, including strategic financial planning, reporting, and risk management, to drive sustainable growth and operational efficiency at Blue Cloud Softech Solutions Limited.		Appointment
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		NIL



Name	Manoj Sandilya Telakapalli
Reason for change viz.	Resignation as CFO of the Company
appointment, resignation,	
removal, death or otherwise	
Date of appointment/	14 <sup>th</sup> Day of November, 2024
cessation (as applicable)	
Term of Appointment	NA
Brief Profile	NA
Disclosure of relationship	NA
between Directors	





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Independent Auditor's Review Report on the Quarterly/ Half-yearly 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 September 30, 2024 and for the period from 01 April 2024 to 30 September 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.





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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 Assets of Rs. 24,184.46 Lakhs as at 30th September, 2024 and total revenues of Rs. 11,388.97 lakhs and Rs. 23,865.41 Lakhs, profit after tax of Rs. 334.44 Lakhs and Rs. 632.42 lakhs for the quarter ended 30th September 2024 and for the period from 01st April 2024 to 30th September 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





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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 3 above.

Interim financial results of US branch included in the Standalone Unaudited Interim financial results of the entity, reflects Total Assets of Rs. 15,538.69 Lakhs as at 30th September, 2024 and total revenue of Rs. 11,253.94 Lakhs and 21,378.04 Lakhs for the quarter ended 30th September, 2024 and for the period from 01 April 2024 to 30 September 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: 24213766BKEFWD7091

Place: Mumbai Date: 14-11-2024

#### BLUE CLOUD SOFTECH SOLUTIONS LIMITED

Consolidated Unaudited Financial Results for the Quarter/Half year ended 30 September, 2024

( Rs in Lakhs except for EPS)

(Rs in Lakhs except for Consolidated					akhs except for EPS)		
	PARTICULARS						Year ended
Sl No		30-09-2024	30-06-2024	30-09-2023	30-09-2024		31-03-2024
		(unaudited)	(unaudited)	(unaudited)	(unaudited)		(Audited)
		(unuuuncu)	(unuuunteu)	(unuuuncu)	(unuuunteu)	(unuuuneu)	(Hadried)
I	Net Sales/Income from Operations	23,527.36	23,123.90	8,687.29	46,651.25	12,136.69	50,219.03
II	Other Income	16.52	16.16	-	32.68	4.85	30.31
III	Total Income from Operations (Net) (I + II)	23,543.87	23,140.06	8,687.29	46,683.93	12,141.53	50,249.33
IV	Expenses:						
	(a) Cost of Revenue	20,072.46	19,523.42	3,501.67	39,595.88	6,476.95	41,953.09
	(b) Employee benefits expense	1,374.10	1,525.96	4,689.04	2,900.06	4,990.66	4,715.54
l	(c) Finance Costs	188.31	305.57	0.31	493.88	0.31	506.43
	(d) Administrative expenses	238.45	181.26	-	419.72	-	810.17
l	(e) Depreciation and amortisation expense	27.79	101.53	0.02	129.33	0.04	7.09
	(f) Other Expenses	85.64	29.31	201.73	114.95	269.46	80.63
	O t						
	Total Expenses (IV)	21,986.75	21,667.06	8,392.77	43,653.81	11,737.42	48,072.95
v	Profit / (Loss) before exceptional items and tax (III-IV)	1,557.13	1,472.99	294.52	3,030.12	404.11	2,176.38
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1,557.13	1,472.99	294.52	3,030.12	404.11	2,176.38
VIII	Tax Expense:						
	(a) Current Tax	362.66	398.58	32.26	761.25	60.75	567.88
	(b) Deferred Tax	59.52	26.62	0.01	86.14	0.01	0.06
	Total Tax Expense (VIII)	422.19	425.20	32.26	847.39	60.76	567.94
IX	Profit / (Loss) from continuing operations (VII-VIII)	1,134.94	1,047.79	262.26	2,182.73	343.36	1,608.44
X	Other Comprehensive Income (net of tax)						
l	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	56.40	1.05	1.63	57.46	1.48	-17.88
	(ii) Income tax relating to these items	-	-	-	-	-	
	Total Other Comprehensive income, net of tax	56.40	1.05	1.63	57.46	1.48	(17.88)
							,
	maral Community and the Community of the	4.050.54	4.046.54	260.62	0.405.00	244.00	4 (0 ( 00
XI	Total Comprehensive Income (IX-X)	1,078.54	1,046.74	260.63	2,125.28	341.88	1,626.32
XII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.52	0.48	0.16	1.00	0.21	1.00
	(2) Diluted	0.52	0.48	0.16	1.00	0.21	1.00
XIII	Earnings per equity share (for discontinued operation):						
1	(1) Basic	-	-	-	-	-	-
l	(2) Diluted	_	_	_	_	_	
	S=2 =						
xiv	Earnings per equity share(for discontinued & continuing operations)						
l	(1) Basic	0.52	0.48	0.16	1.00	0.21	1.00
l	(2) Diluted	0.52	0.48	0.16	1.00	0.21	1.00
l	(2) Diluteu		(Not Annualised)			(Not Annualised)	
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#### Notes:

HYDERABAD Date: 14-11-2024

<sup>1.</sup> This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 14-11-2024. The statutory auditors have issued un modified review report on

<sup>2.</sup> 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.

<sup>3.</sup> The company operates in single segment. Hence, Ind AS-108 is not applicable.

<sup>5.</sup> The company operates in single segment, rence, into As-100 is not applicable.
4. The Conversion Rate as on 0.1.04.2024 is Rs. 83.36/- and as on 30.09.2024 is Rs. 83.79/- and the average conversion rate for 01-04-2024 to 30-09-2024 is 83.57
5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification

# BLUE CLOUD SOFTECH SOLUTIONS LTD

Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500029 Consolidated Balance sheet as at 30th September , 2024

( Rs in Lakhs except for EPS)

			( RS IN	Lakns except for EPS)
	Paticulars	Note No	As at Sep 30, 2024	As at March 31, 2024
	Assata			
I.	Assets			
1)	Non current assets	063	2 ( 4 2 2 4	40445
	(a) Property, Plant and Equipment	2(a)	3,643.04	106.17
	(b) Capital work in progress		-	-
	(c) Goodwill	2(b)	1,965.18	1,965.18
	(d) Other Intangible Assets	2(b)	100.00	2,760.94
	(e) Financial Assets			
	(i) Non-current Investments	3	-	-
	(ii) Loans		-	-
	(iii) Other Non-Current Financial Assets			
	(f) Deferred Tax Assets (Net)		-	0.14
	(g) Other Non-current assets			
	Total Non-Current Assets		5,708.23	4,832.44
2)	Current assets			
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables	5	32,844.73	10,387.61
	(iii) Cash and cash Equivalents	6	663.92	690.12
	(iv) Other Balances with Bank		-	-
	(v) Loans		-	-
	(vi) Other Financial Assets		-	-
	(e) Short term loans and advances		-	-
	(f) Other current assets	7	4,285.03	3,027.37
	Total Current Assets		37,793.68	14,105.10
	Total		43,501.91	18,937.54
II.	Equity and Liabilities			
	Equity			
	(a) Equity Share capital	8	4,362.82	4,362.82
	(b) Other Equity	9	5,521.18	3,395.90
	Total Equity		9,883.99	7,758.72
4	Liabilities			
1,	Non current liabilities:			
	(a) Financial Liabilities	,	2 200 10	1.075.64
	(i) Borrowings	4	2,209.19	1,975.64
	(ii) Other Financial Liabilities (b) Provisions		-	-
	(c) Deferred Tax Liabilities (Net)		- 86.00	-
			00.00	-
	(d) Other Non Current Liabilities  Total Non-Current Liabilities	l ŀ	2,295.19	1,975.64
2	Current liabilities	l i	2,273.17	1,773.04
-	(a) Financial Liabilities			
	(i) Borrowings		4,338.43	4,438.86
	(i) Trade payables:		-	-
	(a) Dues to Micro and Small Enterprises (Refer no. 3, Part B of Note - 1)		-	_
	(b) Dues to other than Micro and Small Enterprises	10	24,003.61	3,807.38
	(iii) Short term provisions	11	181.35	121.67
	(iv) Other current liabilities	12	1,662.47	267.39
	(v) Current Tax Liability (Net)	13	1,136.88	567.88
	Total Current Liabilities		31,322.73	9,203.19
	Total	[	43,501.91	18,937.54
_				

HYDERABAD Date: 14-11-2024

# BLUE CLOUD SOFTECH SOLUTIONS LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2024

(Amounts are in lakhs except no of shares and EPS)

Danki aulama	PERIOD ENDED	YEAR ENDED
Particulars	30.09.2024	31.03.2024
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	3,030.12	2,176.38
Adjustments for : -		
Depreciation	129.33	7.09
Unrealised foreign exchange gain	-57.46	17.88
Financial Cost	493.88	506.43
Opening Reserves	-	75.45
Consolidation Adjustments	-	1.85
Operating cash flow before working capital changes	3,595.87	2,785.08
(Increase) / Decrease in Trade Receivables	-22,457.12	-10,387.61
(Increase) / Decrease in Short Term Loans & Advances		-
(Increase) / Decrease in Other Current Assets	-1,257.66	-3,027.37
Increase / (Decrease) in Long Term Borrowing	233.55	1,975.64
Increase / (Decrese) in Short Term Borrowing	-100.43	4,438.86
Increase / (Decrese) in Trade Payables	20,196.23	3,807.38
Increase / (Decrese) in Other Current Liabilites	1,964.07	267.39
Increase / (Decrese) in Short Term Provisions	59.68	121.67
CASH GENERATED FROM OPRERATIONS	2,234.19	-18.96
Less: Income Tax Paid	761.25	-10.70
CASH GENERATED FROM OPRERATING ACTIVITIES	1,472.94	-18.96
CASH GENERATED FROM OF REKATING ACTIVITIES	1,4/2.94	-10.90
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed Assets & Intangible Assets	-1,005.25	-2,881.10
Consolidation Goodwill (net off)	-	-1,866.61
NET CASH AVILABLE FROM INVESTING ACTIVITIES	-1,005.25	-4,747.71
	1,000120	1,7 1717 1
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital	-	4,362.82
Repayment of Loan	-	-
Securities Premium received	-	1,600.40
Dividend Paid	-	-
Interest Paid	-493.88	-506.43
NET CASH USED IN FINANCING ACTIVITIES	-493.88	5,456.79
NET INCREASE IN CASH AND CASH EQUIVALENTS	-26.20	690.12
Add: Opening balance of Cash & Cash equivalents	690.12	-
Closing balance of Cash & Cash equivalents	663.92	690.12

HYDERABAD Date: 14-11-2024





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Independent Auditor's Review Report on the Quarterly/ Half-yearly 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 September 30, 2024 and for the period from 01 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) 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





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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 Assets of Rs. 15,538.69 Lakhs as at 30th September, 2024 and total revenue of Rs. 11,253.94 Lakhs and 21,378.04 Lakhs for the quarter ended 30th September, 2024 and for the period from 01 April 2024 to 30 September 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: 24213766BKEFWE7195

Place: Mumbai Date: 14-11-2024

### BLUE CLOUD SOFTECH SOLUTIONS LIMITED

 $Standalone\ Unaudited\ Financial\ Results\ for\ the\ Quarter\ /\ Half\ year\ Ended\ September\ 30,2024$ 

( Rs in Lakhs except for EPS)

	(RS in Lakins except for EPS)						
	Standalone						
Sl No	PARTICULARS		Quarter ended			ar ended	Year Ended ended
		30-09-2024		30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(unaudited)	(unaudited)	(unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Net Sales/Income from Operations	12,138.39	10,647.46	4,018.49	22,785.85	7,467.89	20,437.87
II	Other Income	-	-	-	-	4.85	5.14
III	Total Income from Operations (Net) (I + II)	12,138.39	10,647.46	4,018.49	22,785.85	7,472.73	20,443.00
IV	Expenses:		·	·	·	·	·
	(a) Cost of Revenue	10.631.11	9.131.44	3.501.67	19.762.56	6,476.95	18.042.04
	(b) Employee benefits expense	242.95	321.30	353.54	564.25	655.16	1,328.69
	(c) Finance Costs	2.69		0.31	2.69	0.31	
	(d) Administrative expenses	98.27	71.90		170.17		254.91
	(e) Depreciation and amortisation expense	27.58	21.90	0.02	49.47	0.04	7.09
	(f) Other Expenses	24.58	25.23	54.17	49.81	121.90	15.62
	(1) Other Expenses	24.56	25.23	34.17	49.01	121.90	15.02
	m . 1 n . (m)	44.00=40	0 ==4 ==	2 222 =4	20 400 04	<b>=</b> 0 <b>=</b> 4.04	40.640.0
	Total Expenses (IV)	11,027.18	9,571.77	3,909.71	20,598.95	7,254.36	19,648.35
v	Profit / (Loss) before exceptional items and tax (III-IV)	1,111.21	1,075.69	108.77	2,186.90	218.37	794.65
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1,111.21	1,075.69	108.77	2,186.90	218.37	794.65
VIII	Tax Expense:						
	(a) Current Tax	251.19	299.26	32.26	550.44	60.75	221.07
	(b) Deferred Tax	3.10	2.58	0.01	5.68	0.01	0.06
	Total Tax Expense (VIII)	254.28	301.84	32.27	556.12	60.76	221.13
IX	Profit / (Loss) from continuing operations (VII-VIII)	856.93	773.85	76.50	1,630.78	157.62	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			-	-	_	- 1
	B (i) Items that will be reclassified to profit or loss	(20.92)	(1.31)	1.63	(22.23)	1.48	4.22
	(ii) Income tax relating to these items				(====,		
	Total Other Comprehensive income, net of tax	(20.92)	(1.31)	1.63	(22.23)	1.48	4.22
	Total other comprehensive meeting net of tax	(20.72)	(1.01)	1.00	(22.23)	1.10	
XI	Total Comprehensive Income (IX-X)	877.85	772.54	78.13	1,608.55	159.09	577.74
	Total comprehensive mesme (iii ii)	077100	772.01	70.15	2,000.00	103.03	0,,,,,
XII	Earnings per equity share (for continuing operation):						
All	(1) Basic	0.40	0.35	0.05	0.75	0.19	0.36
	(2) Diluted	0.40	0.35	0.05	0.75	0.19	0.36
	(2) Diluteu	0.40	0.55	0.03	0.73	0.19	0.30
	Formings you south shows (for discontinued anomation).						
XIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-		-	-
	(2) Diluted	-	-	-		-	-
XIV	L						
	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	0.40	0.35	0.05	0.75	0.19	0.36
	(2) Diluted	0.40	0.35	0.05	0.75	0.19	0.36
		(Not Annualised)	( Annualised)				

Place: Hyderabad Date: 14-11-2024

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, Nov, 2024. The statutory auditors have issued un modified review

<sup>2.</sup> 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. The company operates in single segment. Hence, Ind AS-108 is not applicable.

<sup>4.</sup> The Conversion Rate as on 01.04.2024 is Rs. 83.36/- and as on 30.09.2024 is Rs. 83.79/- and the average conversion rate for 01-04-2024 to 30-09-2024 is 83.57
5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification

# BLUE CLOUD SOFTECH SOLUTIONS LTD

Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500029 Standalone Balance sheet as at 30th September, 2024

	Particulars	As at 30 September, 2024	As at 31st March, 2024
	•	Rs. In Lakhs (Unaudited)	Rs. In Lakhs (Audited)
I.	Assets	(onauditeu)	(Auditeu)
ı. 1)	Non current assets		
1,	(a) Property, Plant and Equipment	264.54	106.17
	(b) Capital work in progress	-	-
	(c) Other Intangible assets	270.86	-
	(d) Intangible Assets under development	100.00	-
	(e) Financial Assets	-	-
	(i) Non-current Investments	4,801.20	4,801.20
	(ii) Loans	-	-
	(iii) Other Non-Current Financial Assets	-	-
	(e) Deferred Tax Assets (Net)	-	0.14
	(f) Other Non-current assets  Total Non-Current Assets	5,436.60	4,907.51
2)	Current assets	3,430.00	4,707.31
-,	(a) Inventories	-	-
	(b) Financial Assets	-	_
	(i) Investments	-	-
	(ii) Trade receivables	15,965.56	786.56
	(iii) Cash and cash Equivalents	626.93	12.49
	(iv) Other Balances with Bank	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	-	-
	(e) Short term loans and advances	-	-
	(f) Other current assets	1,589.64	1,469.43
	Total Current Assets Total	18,182.12 <b>23,618.72</b>	2,268.48 <b>7,175.99</b>
	1000	20,0101/2	7,17,01,77
II.	Equity and Liabilities		
	Equity		
	(a) Equity Share capital	4,362.82	4,362.82
	(b) Other Equity	3,813.66	2,248.74
	Total Equity	8,176.47	6,611.56
	Liabilities		
1)	Non current liabilities:		
	(a) Financial Liabilities	222.27	-
	(i) Borrowings (ii) Other Financial Liabilities	333.37	-
	(b) Provisions		-
	(c) Deferred Tax Liabilities (Net)	5.54	-
	(d) Other Non Current Liabilities	-	-
	Total Non-Current Liabilities	338.91	_
2)	Current liabilities		
,	(a) Financial Liabilities		
	(i) Borrowings		-
	(ii) Trade payables:		-
	(a) Dues to Micro and Small Enterprises		-
	(b) Dues to other than Micro and Small Enterprises	12,122.61	199.68
	(iii) Short term provisions	181.35	121.67
	(iv) Other current liabilities	2,222.53	22.01
		576.86	221.07
	(v) Current Tax Liability (Net)		
	(v) Current Tax Liability (Net)  Total Current Liabilities  Total	15,103.34 23,618.72	564.43 <b>7,175.99</b>

Place: Hyderabad Date: 14-11-2024

# BLUE CLOUD SOFTECH SOLUTIONS LIMITED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30.09.2024

( Rs in Lakhs except for EPS)

Particulars	Period ended 30.09.2024	Year Ended 31.03.2024
	(Unaudited)	(Audited)
I. CASH FLOW FROM OPERATING ACTIVITIES:		( ,
Profit Before Tax	2,186.90	794.65
Adjustments for : -	,	
Depreciation	49.47	7.09
Unrealised foreign exchange loss	-22.23	4.22
Financial Cost	2.69	-
Operating cash flow before working capital changes	2,216.82	805.96
(Increase) / Decrease in Trade Receivables	-15,179.00	- -647.69
(Increase) / Decrease in Short Term Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	-120.21	-229.01
(Increase) / Decrese in Inventory	-	-
Increase / (Decrese) in Short Term Borrowing	-	-
Increase / (Decrese) in Trade Payables	11,922.93	158.15
Increase / (Decrese) in Other Current Liabilites	2,200.52	-22.11
Increase / (Decrese) in Short Term Provisions	59.68	109.89
CASH GENERATED FROM OPRERATIONS	1,100.74	175.19
Less : Income Tax Paid	219.36	25.93
CASH GENERATED FROM OPRERATING ACTIVITIES	881.38	149.25
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed Assets	-183.14	-113.07
Sale of fixed Assets	-	-
Intangiable Assets/ Intangiable assets Development	-370.86	_
(Increase) / Decrese in Investments	-	-4,801.20
Shares Warranty	_	-,
Adjustments of fixed Assets	_	_
(Increase) / Decrese in Long Term Loans & Advances	-	-
NET CASH AVILABLE FROM INVESTING ACTIVITIES	-554.00	-4914.27
	561.00	1,72,1,2,
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital	-	3200.80
Repayment of Loan	-	-20.54
Share application Money	-	-4.85
Reserves & Surplus	-	1,600.40
Dividend Paid	-43.63	-
Interest Paid	-2.69	-
Increase / (Decrese) in Long Term Borrowing	333.37	
NET CASH USED IN FINANCING ACTIVITIES	287.06	4775.82
NET INCREASE IN CASH AND CASH EQUIVALENTS	614.44	10.80
Add: Opening balance of Cash & Cash equivalents	12.49	1.69
Closing balance of Cash & Cash equivalents	626.93	12.49

Mayank Puranchandra Joshi
Place: Hyderabad Managing Director
Date: 14-11-2024 DIN: 07830843

To, Date: 14.11.2024

The Board of Directors,
Blue Cloud Softech Solutions Limited
Plot No. 38, 5th Floor, Software Units Layout,
Hitech City, Madhapur,
Hyderabad, Shaikpet,
Telangana, India, 500081.

Sir,

# **Subject: Resignation as Chief Financial Officer of the Company**

I, Manoj Sandilya Telakapalli be and hereby tender my Resignation as Chief Financial Officer (CFO) of the Company with immediate effect from 14.11.2024, However I Continue to remain as Whole Time Director of the Company of BLUE CLOUD SOFTECH SOLUTIONS LTD.

I further confirm that there are no other material reasons for my resignation as CFO.

I request the Board to take the above information on record and to do all such acts, deeds, things etc. as required under the provisions of Companies Act, 2013 and comply with other necessary formalities, if any, incidental thereto.

Thanking you,

Yours Faithfully,

Manoj Sandilya Telakapalli

CFO