



BOSTON COMMERCE LIMITED

(Formerly known as Boston Bio Systems Limited)

Registered office: A.828, Sun West Bank, Ashram Road P.O, Ahmedabad,
City Taluka, Gujarat, India, 380009

CIN: L62013GJ1995PLC025476; E-mail: bostonsystem@yahoo.com

Website: www.bostonbio.in

Date: 13th February, 2026

To
The General Manager,
Department of Corporate Services
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

BSE Symbol: BOSTONBIO

Scrip Code: 531458

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 held today i.e. 13th February, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. **Friday, 13th February, 2026**, at the Registered Office of the Company situated at A.828, Sun West Bank, Ashram Road, Ahmedabad, City Taluka, Gujarat, India, 380009 inter-alia considered the following business items:

1. Considered and approved the standalone Un-Audited Financial Results of the Company for the quarter ended on 31st December, 2025.

In compliance with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) the Standalone un-audited Financial Results for the Quarter ended 31st December, 2025 of the Company along with Limited Review Report is enclosed.

The meeting of the Board of Directors commenced at 1:30 p.m. and concluded at 2:35 p.m.

This is for your information and record.

Thanking you.

For and on behalf of
Boston Commerce Limited
(Formerly known as Boston Bio Systems Limited)

Ghanshyam Dhananjay Gavali
Managing Director
DIN: 03343352



SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

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 COMMERCE LIMITED
(Formerly Known as BOSTON BIO SYSTEMS LIMITED)**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **BOSTON COMMERCE LIMITED (Formerly Known as BOSTON BIO SYSTEMS LIMITED)** ("the Company") for the quarter ended 31st December 2025 and the Standalone Unaudited year to date results for the period 1 April 2025 To 31st December 2025 ("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.





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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, **Sunit M Chhatbar & Co**
Chartered Accountants
Firm Registration No. 141068W



CA Sunit M Chhatbar
Proprietor
M. No.: 166095
UDIN : 26166095DZQEMU3135

Place: Rajkot
Date: 13/02/2026

BOSTON COMMERCE LIMITED
(Formerly Known as BOSTON BIO SYSTEMS LIMITED)

CIN: L62013GJ1995PLC025476

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, 2025**

(Rs. in
lakhs)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	5.85	24.47	-	48.37	-	19.25
	b) Other income	-	-	-	-	-	-
	Total income	5.85	24.47	-	48.37	-	19.25
2	Expenses						
	a) Purchase of stock in trade	-	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-	-
	c) Employee benefits expense	3.48	5.10	-	11.94	-	-
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	3.81	14.11	5.18	27.25	5.68	73.98
	Total expenses	7.29	19.21	5.18	39.19	5.68	73.98
3	Profit / (Loss) before exceptional items and tax (1-2)	(1.44)	5.26	(5.18)	9.18	(5.68)	(54.73)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.44)	5.26	(5.18)	9.18	(5.68)	(54.73)
6	Tax expense						
	a) Current tax	-	1.32	-	2.67	-	-
	b) Deferred tax	-	-	-	-	-	-
7	Profit / (Loss) after Tax (5-6)	(1.44)	3.94	(5.18)	6.51	(5.68)	(54.73)
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)	(1.44)	3.94	(5.18)	6.51	(5.68)	(54.73)
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)	-	-	-	-	-	(109.77)
12	Earnings per equity share (face value of Rs. 10 per share)						
	Basic (Rs.)	(0.02)	0.06	(0.07)	0.09	(0.08)	(0.78)
	Diluted (Rs.)	(0.02)	0.06	(0.07)	0.09	(0.08)	(0.78)

Note:

1. The unaudited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 13th february, 2026. 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 Commerce Limited
 (Formerly known as Boston
 Bio Systems Limited)

Ghanshyam Dhananjay Gavali
Managing Director
DIN: 03343352

Place: Gujarat

Date: 13/02/2026