

SUNIT M CHHATBAR & CO

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

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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 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 30 September 2025 and the Standalone Unaudited year to date results for the period 1 April 2025 To 30 September 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.
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



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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
Partner
M. No.: 166095
UDIN - 25166095BMNTLL9704



Place: Rajkot
Date: 14/11/2025

BOSTON BIO SYSTEMS LIMITED

CIN: L62013GJ1995PLC025476

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

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

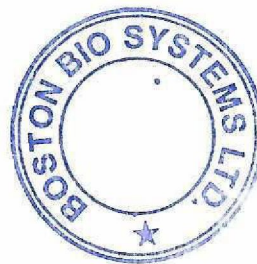
Sl. No.	Particulars	(Rs. in lakhs)					
		Quarter ended			Half year ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	a) Revenue from operations	24.47	18.05	-	42.52	-	19.25
	b) Other income	-	-	-	-	-	-
	Total income	24.47	18.05	-	42.52	-	19.25
2	Expenses						
	a) Purchase of stock in trade	-	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-	-
	c) Employee benefits expense	5.10	3.36	-	8.46	-	-
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	-	-	-	-	-	-
	Total expenses	14.11	9.33	0.50	23.44	0.50	73.98
		19.21	12.69	0.50	31.90	0.50	73.98
3	Profit / (Loss) before exceptional items and tax (1-2)	5.26	5.36	(0.50)	10.62	(0.50)	(54.73)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	5.26	5.36	(0.50)	10.62	(0.50)	(54.73)
6	Tax expense						
	a) Current tax	1.32	1.35	-	2.67	-	-
	b) Deferred tax	-	-	-	-	-	-
7	Profit / (Loss) after Tax (5-6)	3.94	4.01	(0.50)	7.95	(0.50)	(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)	3.94	4.01	(0.50)	7.95	(0.50)	(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)	(101.82)	(97.88)	(55.54)	(101.82)	(55.54)	(109.77)
12	Earnings per equity share (face value of Rs. 10 per share)						
	Basic (Rs.)	0.06	0.06	(0.01)	0.11	(0.01)	(0.78)
	Diluted (Rs.)	0.06	0.06	(0.01)	0.11	(0.01)	(0.78)

Note:

1. The unaudited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 14th November, 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.

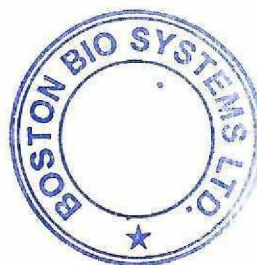
2. The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.

3. The company has a single reportable segment for the purpose of Ind AS-108.



4 Statement of Assets & Liabilities

Particulars	(Rs. in lakhs)	
	As at 30-Sep-25	As at 31-Mar-25
ASSETS:		
Non-current assets		
Property, Plant and Equipment	-	-
Financial assets	-	-
Loans & advances	-	-
Other financial assets	579.39	579.39
Non-Current tax assets (Net)	-	-
Deferred tax assets	-	-
Other non-current assets	0.01	0.01
Total non-current assets	579.40	579.40
Current assets		
Inventories	-	-
Financial assets	14.48	14.48
Trade receivables	-	-
Cash and cash equivalents	287.84	287.84
Other financial assets	10.45	4.29
Current tax assets (Net)	2.50	2.50
Other current assets	-	-
Total current assets	631.94	601.86
Total assets	947.21	910.97
	1,526.61	1,490.37
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	700.22	700.22
Reserve and Surplus	(101.82)	(109.77)
Total-Shareholders' Funds	598.40	590.45
Non-current liabilities		
Financial liabilities		
Borrowings	-	-
Lease Liabilities	476.79	459.29
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	476.79	459.29
Current liabilities		
Financial liabilities		
Borrowings	-	-
Lease Liabilities	84.80	84.80
Trade payables	-	-
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	-	-
Other financial liabilities	354.76	330.66
Total - Current liabilities	11.85	25.16
TOTAL - EQUITY AND LIABILITIES	451.41	440.62
	1,526.61	1,490.37



5 Statement Of Cash Flows:

(Rs. in lakhs)

Particulars	Six months ended	
	30-Sep-25	30-Sep-24
Cash flow from operating activities		
Profit / (loss) before tax	10.62	(0.50)
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	-	-
Finance cost	-	-
Operating cash flows before working capital changes	10.62	(0.50)
Movements in working capital :		
Changes in trade receivables	-	-
Changes in other assets and financial assets	(30.08)	-
Changes in trade payable and financial liabilities	8.12	-
Changes in financial liabilities and provisions	-	0.50
Cash generated from / (used in) operations	(11.34)	-
Income taxes paid / Refund - Net	-	-
Net cash flow from / (used in) operating activities (A)	(11.34)	-
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	17.50	-
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)	17.50	-
Net (decrease) / increase in cash and cash equivalents (A+B+C)	6.16	-
Cash and cash equivalents at the beginning of the year	4.29	5.27
Cash and cash equivalents at the end of the year	10.45	5.27
Cash and cash equivalents comprise of:		
Cash on hand	10.19	5.01
Balance with banks		
- in current accounts	0.26	0.26
-deposits with original maturity of less than three months	-	-
	10.45	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

Ghanshyam Dhanraj Gavali
Managing Director
DIN: 03343352



Place:Gujarat
Date:14/11/2025