



**BOSTON**  
**BIO SYSTEM LTD.**

Reg. Office : Office No. 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, AHMEDABAD - 380001  
Cor. Office : 303, Gold Star Tower, 576, MG Road, INDORE (M.P.) Email : bostonsystem@yahoo.com Web : www.bostonbiosystemltd.com

CIN: L31100GJ1995PLC025476

Date: 13<sup>th</sup> November, 2018

To,  
Compliance Department,  
BSE Limited,  
Ground Floor, PJ Towers,  
Dalal Street Fort,  
Mumbai - 400001

Security Code: BSE: 531458

Subject:- Outcome of Board Meeting held on 13<sup>th</sup> November, 2018 for the F.Y 2018-19

Dear Sir,

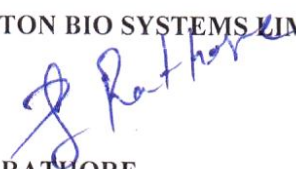
This is to inform you that the Board of Directors of **Boston Bio System Limited**, in their meeting held on 13<sup>th</sup> November, 2018 which commenced at 5:15PM and concluded at 6:15PM, have inter alia considered and approved the Unaudited Financial Results of the Company, Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, for the Quarter and half year ended 30<sup>th</sup> September, 2018 along with the Limited Review Report thereon.

Please take the same on your record and acknowledge the receipt of the same

Thanking You.

Yours Faithfully,

FOR BOSTON BIO SYSTEMS LIMITED

  
KUSHAL RATHORE  
(DIRECTOR)  
DIN: 06493647

**Statement of Unaudited Financial Result for the quarter ended 30th September, 2018**

(Rupees in Lakh  
Except EPS)

	Particulars	Quarter ended			Half year ended		Year ended
		30th Sept., 2018	30th June, 2018	30th Sept., 2017	30th Sept., 2018	30th Sept., 2017	31st March, 2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	19.65	25.00	1.52	44.65	22.43	65.63
II	Other Income	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>19.65</b>	<b>25.00</b>	<b>1.52</b>	<b>44.65</b>	<b>22.43</b>	<b>65.63</b>
IV	<b>EXPENSES:</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	18.00	27.84	1.15	40.84	19.98	62.97
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-	-1.60
	Employee benefits expense	0.90	0.90	0.24	1.80	0.60	1.66
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortization expense	-	-	-	-	-	-
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.56	1.24	-	1.80	1.23	2.57
	<b>Total expenses (IV)</b>	<b>19.46</b>	<b>24.98</b>	<b>1.39</b>	<b>44.44</b>	<b>21.81</b>	<b>65.60</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	0.19	0.02	0.13	0.21	0.62	0.03
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	0.19	0.02	0.13	0.21	0.62	0.03
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	0.19	0.02	0.13	0.21	0.62	0.03
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.19	0.02	0.13	0.21	0.62	0.03
XIII	Profit/(loss) for the period (IX+XII)	0.19	0.02	0.13	0.21	0.62	0.03
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.19	0.02	0.13	0.21	0.62	0.03
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.0003	0.0000	0.0001	0.0003	0.0009	0.0000
	(2) Diluted	-	-	-	-	-	-
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.0003	0.0000	0.0001	0.0003	0.0009	0.0000
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.0003	0.0000	0.0001	0.0003	0.0009	0.0000
	(2) Diluted	-	-	-	-	-	-

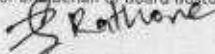
**Note:**

1	The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 13th November, 2018.
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2	The previous period figures have been regrouped wherever necessary.		
3	The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.		
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 <sup>st</sup> April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013		
5	The Ind AS compliant financial result, pertaining to corresponding quarter and half year ended September 30, 2018 have not been subject to limited review to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.		
6	The statement does not include Ind AS compliant result for the previous year ended March 31, 2018 as the same is not mandatory as per SEBI's Circular dated 05th July, 2016.		
7	The reconciliation of net profit or loss reported in accordance with GAAP to total comprehensive income in accordance with Ind AS given below		
	Discription	Corresponding 3 months quarter ended in year 30th September, 2018 (Refer Note 5)	Corresponding 6 months half year ended in year 30th September, 2018 (Refer Note 5)
	Net profit/(Loss) as per previous GAAP(Indian GAAP)	0.19	0.21
	Ind AS Adjustment : Add/(Less)	-	-
	Net profit/(Loss) as per Ind AS	0.19	0.21
	Other Comprehensive Income	0	0
	Total Comprehensive income for the period	0	0

The reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5th, 2016 on account of implementation of Ind AS by listed Companies.

For and on behalf of Board Boston Bio Systems Limited



Name: Kushal Rathore  
Designation: Director

Place: ahmedabad  
Date: 13.11.2018

Name of the Company : Boston Bio Systems Limited

CIN NO. L31100GJ1995PLC025476

Address: 17/B, 4th Floor, Sandesh Commercial Complex, Old Madhuram Cinema, Mirzapur, Ahmedabad-380001, Gujarat

Email ID: bostonsystem@yahoo.com; Website: www.bostonbiosystemtd.com

Statement of Assets and Liabilities of Boston Bio Systems Limited

Rupees In Lakh

Standalone Statement of Assets and Liabilities		As at 30th September, 2018	As at 31st March, 2018
Particulars		(Unaudited)	(Audited)
<b>A</b>	<b>ASSET</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Intangible assets under development	-	-
	(f) Investments in subsidiary, joint ventures and associate	-	-
	(g) Non-current Financial Assets	-	-
	(i) Non-current Investments	-	-
	(ii) Non-current Trade receivables	-	-
	(iii) Non-current Loans	574.34	574.34
	(iv) Other Non-current financial assets	-	-
	<b>Total non-current financial assets</b>	-	-
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
	<b>Total non-current assets</b>	-	-
2	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Current financial assets	-	-
	(i) Current Investments	-	-
	(ii) Trade receivables	234.30	234.30
	(iii) Cash and cash equivalents	4.36	4.36
	(iv) Bank Balance other than cash and cash equivalents	-	-
	(v) Current Loans & Advances	-	-
	(vi) Other current financial assets	165.69	165.48
	<b>Total current financial assets</b>	404.35	404.14
	(c) Current tax assets (net)	-	-
	(d) Other current financial assets	-	-
	<b>Total Current assets</b>	404.35	404.14
	Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax	-	-
3	<b>Assets</b>		
	<b>Total Assets</b>	978.69	978.48
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity attributable to owner of parent		
	(a) Equity share Capital	700.22	700.22
	(b) Other equity-Reserve	-40.03	-40.24
	<b>Total Equity attributable to owner of parent</b>	660.19	659.98
	(c) Non controlling interest	-	-
	<b>Total Equity</b>	660.19	659.98
2	<b>LIABILITIES</b>		
	Non-current liabilities		
	(a) Non-current financial liabilities		
	(i) Borrowings	11.62	11.62
	(ii) Trade Payables	-	-
	(iii) Other non-current financial liabilities	-	-
	<b>Total non-current liabilities</b>	11.62	11.62
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Deferred government grants	-	-
	(e) Other non-current liabilities	-	-

	<b>Total non-current liabilities</b>	<b>11.62</b>	<b>11.62</b>
3	<b>Current liabilities</b>		
	<b>(a) Current Financial liabilities</b>		
	(i) Borrowings	75.00	75.00
	(ii) Trade payables	228.71	228.71
	(iii) Other current financial liabilities	3.17	3.17
	<b>Total current financial liabilities</b>	<b>306.88</b>	<b>306.88</b>
	(b) Other current liabilities	-	-
	(c) provisions	-	-
	(e) Current tax liabilities (Net)	-	-
	(f) Deferred government grants	-	-
	<b>Total current liabilities</b>	<b>-</b>	<b>-</b>
	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balance and related		
5	deferred tax liability	-	-
	<b>Total liabilities</b>	<b>318.50</b>	<b>318.50</b>
	<b>Total Equity and Liabilities</b>	<b>978.69</b>	<b>978.48</b>



# Nahar V. & Company

CHARTERED ACCOUNTANTS

**CA Vishal Nahar**

B.Com., F.C.A., DISA (I.C.A.I.)

12, Bajaj Khana, JAORA ; Dist. Ratlam  
☎ : 07414-221253, 222652  
Mob. 98272 73710, Fax : 0731-2577943  
E-mail : vnaharin@yahoo.com

Date: 13/11/2018

To

The Board of Directors

**BOSTON BIO SYSTEMS LIMITED**

**17/B, 4TH FLOOR, SANDESH COMMERCIAL COMPLEX,  
MIRZAPUR COURT, AHMEDABAD-380001**

**SUBJECT: Independent Auditor's Review Report on Quarterly Standalone Financial Results for Quarter ended 30<sup>th</sup> September, 2018 of Boston Bio Systems Limited pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements ), Regulations 2015**

Dear Sir,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Boston Bio Systems Limited ("the Company ") for the quarter ended 30<sup>th</sup> September ,2018 ("the Statement") , being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements ) Regulations,2015 ,read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July5,2016.Attention is drawn to the fact that the figures for the corresponding quarter ended 30<sup>th</sup> September ,2018 including the reconciliation of net profit for the quarter reported under previous GAAP, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to review.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors .Our Responsibility is to issue a report on these Financial Statements based on our review.

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 e plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement . A review is limited primarily to inquiries of Company Personnel and analytical procedures applied to financial data and thus provide less assurance than an audit . We have not performed an audit and accordingly ,we do not express an audit opinion .

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 applicable Indian Accounting Standards (Ind-AS ) as prescribed with the applicable under Section 133 of the Companies Act,2013 read with relevant rules issued there under and other recognized accounting practices and 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 ,read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July5,2016 , including the manner in which it is to be disclosed ,or that it contains any immaterial mis-statement.

Place: Indore

Date: 13/11/2018



FOR NAHAR V &Co  
Chartered Accountants  
FRN No. 010443C

  
Vishal Nahar  
(Partner)  
M.No: 400217