

Unaudited Financial Results for the Quarter/Half year Ended 30.09.2021

(Rs In Lakhs)

S. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	a) Net Sales / Income from Operations (Net of Excise Duty)	6.50	5.00	-	11.50	-	10.98
	b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (net)	6.50	5.00	-	11.50	-	10.98
2	Expenses						
	a) Cost of service/subcontract costs	-	-	-	-	-	-
	b) Purchase of stock-in-trade.	-	-	-	-	-	-
	c) Changes in inventories of finished goods , work-in-progress and stock-in-trade.	-	-	-	-	-	-
	d) Employee benefits expenses.	0.90	0.90	0.90	1.80	0.90	3.96
	e) Depreciation and amortisation expense.	0.02	0.06	0.07	0.08	0.15	0.31
	f) Finance cost	0.00	0.01	0.01	0.01	0.01	0.03
	g) Other expense	5.41	3.20	0.25	8.61	3.99	5.66
	Total Expenses	6.33	4.17	1.23	10.50	5.05	9.96
3	Profit from Operations after Other Income, Finance Cost and before Exceptional Items (1-2)	0.17	0.83	(1.23)	1.00	(5.05)	1.02
4	Profit from ordinary activities after finance costs and before exceptional items (2-3)	0.17	0.83	(1.23)	1.00	(5.05)	1.02
5	Net Profit (+) / Loss (-) from ordinary activities before tax (3-4)	-	-	-	-	-	-
6	Profit from ordinary activities after finance costs but before exceptional Items (5-6)	0.17	0.83	(1.23)	1.00	(5.05)	1.02
7	Exceptional Items.	-	-	-	-	-	-
8	Profit (+) / Loss (-) from Ordinary Activities before tax (6+7)	0.17	0.83	(1.23)	1.00	(5.05)	1.02
9	Tax Expenses.						
	i) Current Tax	0.04	0.21	-	0.25	-	0.16
	ii) Deferred Tax	0.00	(0.01)	-	(0.00)	(0.01)	(0.02)
10	Net Profit (+) / Loss (-) from ordinary activities after tax (8-9)	0.12	0.62	(1.23)	0.76	(5.04)	0.88
11	Other Comprehensive Income for the Period	-	-	-	-	-	-
12	Net Profit (+) / Loss (-) for the period (10-11)	0.12	0.62	(1.23)	0.76	(5.04)	0.88
13	Share of profit / (loss) of associates *	-	-	-	-	-	-
14	Net profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (12+13) *	0.12	0.62	(1.23)	0.76	(5.04)	0.88
15	Paid up equity share capital (Face value of Rs.2/- per Equity Share)	746.02	478.02	478.02	746.02	478.02	478.02
16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.						(6.20)
17	Earning per share						
	Basic EPS(Rs.)	0.00	0.00	(0.01)	0.00	(0.02)	0.00
	Diluted EPS(Rs.)	0.00	0.00	(0.01)	0.00	(0.02)	0.00

Note : 1) The above Unaudited financial Results for the quarter ended on 30th September 2021, have been reviewed by the Audit Committee and approved by the Board of Directors 13.11.2021

2) The Company operates in single segment hence Ind AS-108 is not applicable.

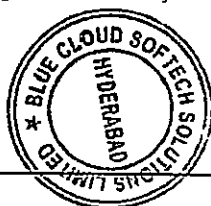
3) The financial results of the company have been prepared in accordance with the Indian Accounting standards as prescribed under section 133 of The Companies Act 2013 read with The Companies (Indian Accounting Standards) Rules, 2015, as amended.

4) The Company has allotted 1,34,00,000 shares of Rs.2 each to the promoter and non promoter group by converting previously issued warrants on preferential basis. Hence the capital has increase from 4,78,01,600/- to 7,46,01,600/-. The company has received 25% amount of Rs.38,00,000 towards 76,00,000 warrants of 2/- each, which is the partial amount received as on date. The same has been considered under other equity head in Balance sheet.

5) Notes : In the AGM held on 30th September 2021, the Company obtained the approval for issue & Allotment of 1,70,69,200 convertible warrants @ Rs 2/- and the company is in the process of obtaining in principle approval of Stock Exchange for allotting the same

6) The operations of the company were impacted in the month of March 2020 due to the lockdown announced by the Government of India because of Covid -19 outbreak. The management is monitoring the situation closely and has started operations from the last week of May . The management has made an initial assessment, based on the current situation We remain extremely focused on the needs of our clients in this environment and even more ready to expand our support of our clients as the world collectively emerges from the unprecedented While we are extremely focused on our clients, employees, and shareholders, we have continued to support our communities around the world. The above evaluations are based on scenario analysis carried out by the management and internal and external information available upto the date of approval of these results, which are subject to uncertainties that COVID-19 outbreak, might pose on economic recovery. The impact of the pandemic in the subsequent periods is highly dependant on the situations as they evolve , and hence eventual impact may be different from that estimated as at the date of approval of these financial results.

7) Previous year figures were regrouped/rearranged wherever necessary.



For M/s Blue Cloud Softech Solutions Limited

Director

Place : Hyderabad
Date : 13.11.2021

BLUE CLOUD SOFTECH SOLUTIONS LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(In Lakhs)

Particulars	As At 30	As At 31
	September,2021	March,2021
	₹	₹
I. ASSETS:		
1. Non Current Assets:		
a) Property, Plant and Equipment	181.58	181.66
b) Capital Work in Progress	-	-
c) Intangible Assets	-	-
d) Financial Assets	-	-
i) Non Current Investments	-	-
ii) Loans	-	-
iii) Other Non Current Financial Assets	-	-
e) Deferred Tax Asset	0.24	0.23
f) Other Non Current Assets	-	-
Total Non-Current Assets	181.82	181.89
2. Current Assets:		
a) Inventories	-	-
b) Financial Assets		
i) Investments		
ii) Trade Receivables	85.15	79.87
iii) Cash and Cash Equivalents	1.51	0.29
iv) Other Balances with Bank	-	-
v) Loans	-	-
vi) Other Financial Assets	-	-
c) Other Current Assets	520.66	212.17
Total Current Assets	607.32	292.33
TOTAL ASSETS	789.14	474.22
II. EQUITY AND LIABILITIES:		
Equity		
a) Equity Share Capital	746.02	478.02
b) Other Equity	32.55	(6.20)
c) Share Warrants pending	-	-
Total Equity	778.57	471.81
Liabilities		
1. Non Current Liabilities:		
a) Financial Liabilities	-	-
i) Borrowings	-	-
ii) Other Financial Liabilities	-	-
b) Provisions	-	-
c) Deferred Tax Liabilities (Net)	-	-
d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	-	-
2. Current Liabilities:		
a) Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	8.60	-
iii) Other Financial Liabilities	-	-
b) Provisions	1.72	2.25
c) Other Current Liabilities	-	-
d) Current Tax Liability (Net)	0.25	0.16
Total Current Liabilities	10.57	2.41
TOTAL EQUITY & LIABILITIES	789.14	474.22

FOR BLUE CLOUD SOFTECH SOLUTIONS LIMITED



DIRECTOR

PLACE: HYDERABAD

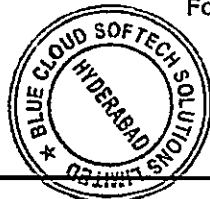
DATE : 13.11.2021

BLUE CLOUD SOFTECH SOLUTIONS LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021 (Rs In Lakhs)

Particulars	For the Period Ended 30th September ,2021	For the Period Ended 30th September ,2020
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before tax and exceptional items	1.00	(5.05)
Adjustments for:		
Depreciation and Amortization Expenses	0.08	0.15
Profit/Loss on sale of Fixed Assets (Net)		
Finance Costs	0.01	0.01
Interest Income		
Interest Expenses		
Cash Operating Profit before working capital changes	1.09	(4.89)
Adjustments for (increase)/decrease in operating assets		
Trade receivables	(5.28)	5.55
Inventories		
Other Current Assets	(308.49)	
Other Current liabilities		
Short Term Provisions		
Short Term Loans & Advances		0.10
Other Financial Assets		
Other Non Current Assets		
Adjustments for increase/(decrease) in operating liabilities	(313.77)	0.76
Borrowings	(0.52)	
Short Term Provisions	8.60	(0.75)
Trade Payables	-	
Other Financial Liabilities		
Other Non Current Liabilities		
Other short term Liabilities	0.09	
Cash Generated from Operations	8.17	0.01
Direct Taxes - Refund / (paid)	0.25	
Net Cash Generated From Operating Activities (A)	(304.76)	0.01
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed assets (net)		
Sale of Fixed Assets		
Dividend Income		
Interest Income		
Net Cash Generated/Used In Investing Activities (B)		
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Financing Charges	(0.01)	(0.01)
Proceeds from Partial amount received toward warrants	38.00	
Proceeds from Share Capital	268.00	
Proceeds/ (Repayment) from Long Term Borrowings		
Proceeds/ (Repayment) from Short Term Borrowings		
Net Cash Generated/Used In Financing Activities (C)	305.99	(0.01)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	1.22	(0.00)
Opening Cash and Cash Equivalents as at 31st March,2021	0.29	0.27
Closing Cash and Cash Equivalents as at 30th September 2021	1.51	0.27

For and on behalf of the Board
For BLUE CLOUD SOFTECH SOLUTIONS LIMITED



[Signature]
Director

Place : Hyderabad
Date : 13.11.2021



P C N & ASSOCIATES
CHARTERED ACCOUNTANTS
Plot No. 12, "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499
E-mail : pcnassociates@yahoo.com

Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

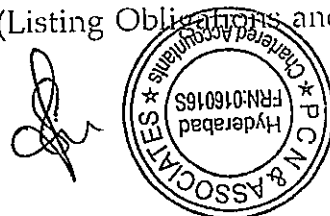
To,
The Board of Directors
M/s Blue Cloud Softech Solutions Ltd

We have reviewed the accompanying Statement of Unaudited Financial Results of M/s Blue Cloud Softech Solutions Ltd ("the Company") for the quarter and half year ended 30th September 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019

The preparation of "the 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 the Indian Accounting Standard 34 ("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 issue a report on the Statement based on our review.

We have conducted our review 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 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, except for the points mentioned 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 Standard 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





P C N & ASSOCIATES

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Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C N & Associates,
Chartered Accountants
Firm's Registration No: 016016S

Lakshmi Prasanthi S

Lakshmi Prasanthi. S

Partner

M.No. 236578



Place: Hyderabad

Date: 13/11/2021

UDIN: 21236578AAAACS3962