# BLUE CLOUD SOFTECH SOLUTIONS LIMITED

(Formerly Adithya Aquaculture Limited)

CIN: L72200TG1991PLC013135

Date: 1st February 2018

To
The General Manager
Department of Corporate Services
BSE LTD,
Phiroze Jeejeebhoy Towers,
Dalal Street, <u>Mumbai</u> - 400 001.

### **BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

Dear Sir,

<u>Sub: - OUTCOME OF Board Meeting - AUDITED FINANCIAL RESULTS for the Three months & Quarter ending on 31st December 2017</u>

Ref: Submission of Audited Financial Results for the period ending on 31st December 2017

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, information is hereby given that the Board of Directors of the Company in its meeting held on <u>Thursday</u>, 1st <u>February 2018 at the Registered Office</u> of the Company, inter-alia had discussed, considered, approved and authenticated the Audited financial results of the Company for the 3nd quarter ended on 31st December 2017.

This is for your information and records. Thanking You.

For Blue Cloud Softech Solutions Ltd

(Managing Di**Decto**r)

B Ravi Kumar Managing Director

## M/s. Blue Cloud Softech Solutions Limited (formerly Known as Adithya Aquaculture Limited)

Audited Financial Results for the Quarter Ended 31.12.2017

Part I	(InLakhs)							
		QUAR	TER ENDED		YEAR TO DATE FIGURES		Audited	
					Nine Months	year ended		
		Audited	Unaudited	Unaudited	Audited	Unaudited	March 31st	
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31-03-2017	
ı	a. Net Sales / Income from Operations							
	(i) Software Development and Other related	33.43	31.27	32.45	91.20	108.45	144.32	
!!	b. Other operating Income						l	
111	Total Income (I+II)	33.43	31.27	32.45	91.20	108.45	144.32	
IV	Expenditure							
	(a) Cost of Material consumed	-	-	-	-	-		
	(b) Purchase of stock -in-trade	22.03	22.56	22.69	63.39	84.55	108.5	
	(c) Change in inventories of finished goods, work-in-progress							
	and stock-in-trade		·					
	(d) Employee benefits expenses	2.75	2.77	2.02	7.95	5.13		
	(e) Finance Cost	0.00	0.01	0.00	0.02	0.02		
	(f) Depreciation and amortisation expenses	0.40	0.41	1.02	1.21	1.21	1.6	
	(g) Other Expenses	5.04	3.86	4.89	12.74	12.76	21.9	
	Total Expenses(IV)	30.22	29.61	30.62	85.31	103.67	138.8	
V	Profit /(Loss) before Exceptional Items and tax(I-IV)	3.21	1.66	1.83	5.89	4.78	5.4	
VI	Exceptional Items							
VII	Profit /(Loss) before tax (V-VI)	3.21	1.66	1.83	5.89	4.78	5.4	
VIII	Tax expense	•						
•	a) Current tax	1.93		(0.17)	2.25	0.07	1.1	
	b) Deferred tax	(0.28)	(0.06)	0.00	(0.17)	0.00	0.10	
	Total VIII(a+b)	1.65	(0.06)	(0.17)	2.08	0.07	1.21	
IX	Net Profit /(Loss) for the period (VII-VIII)	1.56	1.72	2.00	3.80	4.71	4.24	
Х	Other comprehensive income				0.00			
	a)items that will not be subsequently reclassified to Profit &						,	
	Loss Account	-	_	-	_	_		
	b) items that will be reclassified subsequently to P & L				, ,			
	account	-	-	_	-	_	! -	
	Total other Comprehensive Income /(Loss), net of Tax	-	-	-	-	-		
ΧI	Total Comprehensive income for the period (ix+x)	1.56	1.72	2.00	3.80	4.71	4.24	
Х	Paid up equity share capital (Face Value 5/-per share)	1195.04	1195.04	1195.04	1195.04	1195.04	1195.0	
ΧI	Reserve excluding Revaluation Reserves as per Balance							
	Sheet of previous accounting year.							
VII	(i) Paris - D. Chara (b. far. annuli mal it ma		-					
XII	(i) Earnings Per Share (before exceptional items)			]	_			
	(a) Basic	0.01	0.01	0.01	0.02	0.02	0.0	
	(b) Diluted							
	(ii) Earnings Per Share (after exceptional items)							
	(a) Basic	0.01	0.01	0.01	0.02	0.02	0.02	
	(b) Diluted							

Note: 1. The above Audited financial Results for the quarter ended on 31st December 2017, have been reviewed by the Audit Committee and approved by the Board of Directors on 25.01.2018.

- 2. The company operates in single segment, hence segment reporting is not applicable.
- 3. Previous year figures were regrouped / re arranged wherever necessary.

M/s. Blue Cloud Softech Solution

Managing Director

#### **BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

(Formerly Known as Adithya Aquaculture Limited)

Statement of Assets and Liabilities as at 31st December, 2017

	Particulars	As at 31-12-2017	As at	
	Tuttionals	(₹)	31-03-2017 (₹)	
H	ASSETS		(\(\)	
1	Non-current assets	]		
	(a) Property, Plant and Equipment	1,84,19,882	1,85,40,993	
2	Current assets			
	(a) Inventories	-	-	
	(b) Financial Assets			
	(i) Cash and Cash equivalents	51,300	55,366	
	(ii) Trade Receivables	81,34,635	80,05,287	
	(iii) Short Term Loans and Advances	2,13,12,170	2,09,89,515	
	(c) Other current assets		-	
L	Total	4,79,17,987	4,75,91,161	
l	EQUITY AND LIABILITIES			
l	Equity			
	(a) Equity Share Capital	11,95,04,000	11,95,04,000	
	(b) Other Equity	(7,28,54,873)	(7,32,35,792)	
١.	LIABILITIES			
1	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings			
	(b) Deferred tax liabilities (Net)	(1,60,817)	(1,43,429)	
2	Current Liabilities			
	(a) Financial Liabilities			
ĺ	(i) Trade Payables	7,16,334	8,87,019	
	(b) Other current liabilities	1	2,01,020	
	(c) Provisions	7,13,343	5,79,363	
	Total	4,79,17,987	4,75,91,161	



#### **BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

(Formerly Known as Adithya Aquaculture Limited)

Statement of Profit and Loss for the Period ended 31st December, 2017

Statement of Front and coss for the Ferrod ended 31st December, 2017						
Particulars Note No		For the period ended 31-12-2017	For the Year ended 31-03-2017			
			(₹)	(₹)		
	Revenue From Operations		91,19,660	1,44,32,115		
_	Other Income			-		
	Total Revenue (I+II)		91,19,660	1,44,32,115		
IV	<u>EXPENSES</u>					
	(a) Cost of materials consumed		-	-		
	(b) Purchase of Stock in Trade		63,39,030	1,08,49,921		
	(c) Purchase of Land / Development		· · · -	· · · -		
	(d) Finance Cost		1,901	2,568		
	(e) (Increase)/ Decrease in inventories		· -	-		
	(f) Employee benefit expense		7,95,322	6,78,614		
ľ	(g) Administrative and Other expenses		12,73,721	21,94,548		
	(h) Depreciation and amortization expense		1,21,111	1,61,481		
	(ii) a spreside in a marana alla di on expense		-//	1,01,101		
	Total Expenses (IV)		85,31,085	1,38,87,132		
l v	Profit before exceptional Items and tax (III-IV)		5,88,575	5,44,983		
VI	Exceptional Items					
VII	Profit before tax (V-VI)		5,88,575	5,44,983		
VIII	Tax expense:					
	(1) Income Tax		2,25,044	1,11,160		
	(2) Deferred tax		(17,388)	9,522		
IX	IX Net Profit for the period (VII-VIII)		3,80,919	4,24,301		
Х	Other Comprehensive Income					
	a) Items that will not be reclassified to Profit or Loss		-	-		
	b) Items that will be reclassified to Profit or Loss		-	_		
ΧI	Total Comprehensive Income for the period (IX+	·X)	3,80,919	4,24,301		
			11,95,04,000	11,95,04,000		
	Earning per equity share		, , , , , , , , , , , , , , , , , , , ,			
	(1) Basic		0.02	0.02		
	(2) Diluted		0.02	0.02		



#### CHANDRA BABU NAIDU & CO.,



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

Tel. : (91-40) 2311 9499 Mob. : +91-97032 24490

E-mail: chandrababu.ca@gmail.com

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM FINANCIAL RESULTS

To
The Board of Directors
Blue Cloud Softtech Solutions Limited
Hyderabad

1. We have audited the accompanying statement of financial results of M/s. Blue Cloud Softtech Solutions Limited (the company) for the quarter and nine month period ended December 31, 2017 (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 modified by circular No CIR/CFD/FAC/62/2016 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5th 2016.

This statement which is the responsibility of the company's Managemnet and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepared in accordance with Indian Accounting Standard 34 " Interm FinancialReporting" (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 audit of sucvh interim condensed standalone financial statements.

2. We conducted our audit in accordance with the Standards on auditing issued by the Institute of Chaetered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditot's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.



#### **CHANDRA BABU NAIDU & CO.,**

CHARTERED ACCOUNTANTS
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Ground Floor, Software Layout Unit
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3. In our opinion and to the best of our information and according to the explainations given to us, the statement:

- i) Is presented in accordance with the requirements of regulation 33 of the Sebi (Listing obligations and Disclosure requirements) regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016: and
- ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the company for the quarter and nine months period ended December 31,2017.

For Chandra Babu Naidu & Co., Chartered Accountants

FRN: 016016S

Chandra Babu M

Partner

M.No. 227849

Place: Hyderabad Date: 01.03.2018