

Date: 27.05.2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'): Outcome of the Board meeting.

Reg: Blue Cloud Softech Solutions Limited (Scrip Code: 539607)

In continuation of our letter dated May 20th, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has

- Approved the Audited Financial Statements (Standalone and Consolidated) for the Fourth Quarter and Financial Year ended March 31, 2025 as recommended by the Audit Committee;

Pursuant to Regulation 33 and other applicable regulations of the Listing Regulations, we enclose the following:

- Audited Financial Results (Standalone and Consolidated) for the Fourth Quarter / Financial Year ended March 31, 2025; and Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results.

The meeting of the Board of Directors commenced at 05.30 P.M. and discussions on the above agenda items concluded at 09.10 P.M.

Thanking You,

Yours faithfully,

For Blue Cloud Softech Solutions Limited

Krishna Babu Vankineni

Managing Director

DIN: 02570799

Blue Cloud Softech Solutions Limited

Regd. Office: Plot No 38, 5th Floor, N Heights, Hitech City, Madhapur, Hyderabad, Telangana - 500081

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CIN: L72200TG1991PLC013135

BLUE CLOUD SOFTECH SOLUTIONS LIMITED Standalone audited Financial Results for the Quarter and year ended March 31, 2025 (Rs in Lakhs except for EPS)						
SI No	PARTICULARS	Standalone				
		Quarter ended			Year Ended ended	
		31-03-2025 (Audited)	31-12-2024 (unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
I	Net Sales/Income from Operations	14,691.22	12,726.36	7,477.35	50,203.43	20,437.87
II	Other Income	18.46	2.17	-	20.63	5.14
III	Total Income from Operations (Net) (I + II)	14,709.68	12,728.53	7,477.35	50,224.05	20,443.00
IV	Expenses:					
	(a) Cost of Revenue	12,692.22	11,101.62	6,596.57	43,556.40	18,042.04
	(b) Changes in inventories and Work in progress	-1.94	-20.73	-	-22.67	
	(c) Employee benefits expense	356.36	294.14	318.95	1,214.75	1,328.69
	(d) Finance Costs	3.32	3.47	-	66.81	-
	(e) Administrative expenses	79.02	58.54	98.57	165.38	254.91
	(f) Depreciation and amortisation expense	32.48	32.74	6.93	199.73	7.09
	(g) Other Expenses	31.66	45.54	6.04	127.01	15.62
	Total Expenses (IV)	13,193.12	11,515.32	7,027.06	45,307.39	19,648.35
V	Profit / (Loss) before exceptional items and tax (III-IV)	1,516.56	1,213.21	450.29	4,916.67	794.65
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1,516.56	1,213.21	450.29	4,916.67	794.65
VIII	Tax Expense:	-				
	(a) Current Tax	355.43	324.58	125.40	1,230.45	221.07
	(b) Deferred Tax	12.00	2.73	0.03	20.40	0.06
	Total Tax Expense (VIII)	367.43	327.31	125.43	1,250.86	221.13
IX	Profit / (Loss) from continuing operations (VII-VIII)	1,149.13	885.90	324.86	3,665.81	573.52
X	Other Comprehensive Income (net of tax)					
	A Items that will not be reclassified to profit or loss					
	(i) Re-measurement gains / (losses) on defined benefit plans	-	-	-	-	-
	(ii) Income tax relating to these items	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	10.66	43.70	3.44	32.13	4.22
	(ii) Income tax relating to these items	-	-	-	-	-
	Total Other Comprehensive income, net of tax	10.66	43.70	3.44	32.13	4.22
XI	Total Comprehensive Income (IX-X)	1,159.79	929.60	328.30	3,697.94	577.74

XII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.47	0.20	0.08	0.84	0.18
	(2) Diluted	0.47	0.20	0.08	0.84	0.18
XIII	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XIV	Earnings per equity share (for discontinued & continuing operations)					
	(1) Basic	0.47	0.20	0.08	0.84	0.18
	(2) Diluted	0.47	0.20	0.08	0.84	0.18
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	(Annualised)

Notes:

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 27.05.2025. The statutory auditors have issued unmodified review report on these results
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. As the Chief Operating Decision Maker reviews business performance at an overall level as one segment, the disclosure as per Regulation 33 (I)(e) read with Clause L of Schedule IV' of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
4. During the quarter ended March 31, 2025, the Company sub-divided each fully paid-up equity share of face value ₹2 (Rupees Two only) into 2 (Two) fully paid-up equity shares of face value ₹1 (Rupee One only) each. The record date for giving effect to the share split was January 20, 2025.
5. A wholly owned foreign subsidiary named Blue Cloud Softech Solutions Pte. Ltd, was incorporated on 1st October, 2024. No operations were commenced as of 31st March, 2025.
6. The Conversion Rate as on 01.04.2024 is Rs. 83.36/- and as on 31.03.2025 is 85.58/- and the average conversion rate for 01-04-2024 to 31.03.2025 is 84.47
7. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification

Place: Hyderabad

Date: 27.05.2025

Krishna Babu Vankineni

Managing Director

DIN: 02570799

BLUE CLOUD SOFTECH SOLUTIONS LTD
Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500029
Standalone Balance sheet as at 31st March, 2025

(Amounts are in lakhs except no of shares and EPS)

Particulars	As at 31st March, 2025 Rs. In Lakhs	As at 31st March, 2024 Rs. In Lakhs
I. Assets		
1) Non current assets		
(a) Property, Plant and Equipment	280.90	106.17
(b) Capital work in progress	-	-
(c) Right of use assets	294.08	379.12
(d) Other Intangible assets	347.46	-
(e) Intangible Assets under development	-	-
(f) Financial Assets	-	-
(i) Non-current Investments	4,801.20	4,801.20
(ii) Loans	-	-
(iii) Other Non-Current Financial Assets	-	-
(e) Deferred Tax Assets (Net)	-	0.14
(f) Other Non-current assets	-	-
Total Non-Current Assets	5,723.64	5,286.63
2) Current assets		
(a) Inventories	34.72	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	15,080.12	786.56
(iii) Cash and cash Equivalents	243.47	12.49
(iv) Other Balances with Bank	-	-
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(e) Short term loans and advances	-	-
(f) Other current assets	2,129.78	1,468.99
Total Current Assets	17,488.09	2,268.05
Total	23,211.74	7,554.68
II. Equity and Liabilities		
Equity		
(a) Equity Share capital	4,362.82	4,362.82
(b) Other Equity	5,872.18	2,217.87
Total Equity	10,235.00	6,580.69
Liabilities		
1) Non current liabilities:		
(a) Financial Liabilities	-	-
(i) Borrowings	1,360.61	-
(ii) Lease Liabilities	282.45	361.07
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	20.26	-
(d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	1,663.33	361.07
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	29.58	-
(ii) Lease Liabilities	78.62	48.48
(iii) Trade payables:	-	-
(a) Dues to Micro and Small Enterprises	-	-
(b) Dues to other than Micro and Small Enterprises	9,602.29	199.68
(iv) Short term provisions	210.25	121.67
(v) Other current liabilities	174.80	22.01
(vi) Current Tax Liability (Net)	1,217.87	221.07
Total Current Liabilities	11,313.41	612.91
Total	23,211.74	7,554.68

HYDERABAD
Date: 27.05.2025

Krishna Babu Vankineni
Managing Director
DIN: 02570799

BLUE CLOUD SOFTECH SOLUTIONS LTD Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500029 CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025 (Amounts are in lakhs except no of shares and EPS)		
Particulars	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	4,916.67	763.78
Adjustments for : -		
Depreciation	199.73	7.09
Profit on sale of fixed asset	-	-
Prior Period Adjustment	-	-
Unrealised foreign exchange loss	32.13	4.22
Financial Cost	66.81	36.13
Operating cash flow before working capital changes	5,215.33	811.23
(Increase) / Decrease in Trade Receivables	-14,293.56	-647.69
(Increase) / Decrease in Short Term Loans & Advances		-
(Increase) / Decrease in Other Current Assets	-660.78	-230.58
(Increase) / Decrease in Inventory	-34.72	-
Increase / (Decrease) in Short Term Borrowing	29.58	-
Increase / (Decrease) in Trade Payables	9,402.61	158.15
Increase / (Decrease) in Other Current Liabilities	152.79	-22.11
Increase / (Decrease) in Short Term Provisions	88.58	109.89
Increase / (Decrease) in Current Tax Liabilities	996.80	197.14
CASH GENERATED FROM OPERATIONS	896.62	376.03
Less : Income Tax Paid	1,230.45	221.07
CASH GENERATED FROM OPERATING ACTIVITIES	-333.84	154.95
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed Assets	-636.88	-492.19
Sale of fixed Assets	-	-
Capital Work in Progress/ Intangible assets Development	-	-
(Increase) / Decrease in Investments	-	-4,801.20
Payment of Lease Liabilities	-48.48	409.55
(Increase) / Decrease in Long Term Loans & Advances	-	-
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-685.36	-4883.83
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital		3200.80
Proceeds/(Repayments) of Long-term Borrowings	1,360.61	-20.54
Share application Money		-4.85
Reserves & Surplus		1,600.40
Dividend Paid	-43.63	-
Finance Cost	-66.81	-36.13
NET CASH USED IN FINANCING ACTIVITIES	1,250.18	4739.68
NET INCREASE IN CASH AND CASH EQUIVALENTS	230.98	10.80
Add : Opening balance of Cash & Cash equivalents	12.49	1.69
Closing balance of Cash & Cash equivalents	243.47	12.49
<div> HYDERABAD Date: 27.05.2025 </div> <div> Krishna Babu Vankineni Managing Director DIN: 02570799 </div>		



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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 LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Standalone financial results of **M/s. Blue Cloud Softech Solutions Limited.** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.





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Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238
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Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(1) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. We have given an unmodified opinion on Internal financial controls of the Company.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with





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Telefax: 2682 2238 Website: www.jmta.co.in • E-mail: contact@jmta.co.in

them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We did not review the interim financial results of the branch included in the standalone audited financial results, whose interim financial results reflect share of total assets of Rs. 13,400.09 Lakhs as at 31st March, 2025, a Total Revenues of Rs. 11,662.95 Lakhs and Rs. 43,901.32 Lakhs and total comprehensive Income of Rs. 836.20 Lakhs and Rs. 2,968.94 Lakhs for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025. The interim financial results of US branch have been audited by the US branch auditors whose reports have been furnished to us, and we have conducted our review to the extent of material transactions and our opinion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditors.

Our opinion on the Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For J M T & Associates,
Chartered Accountants
F.R. No. 104167W

Vijaya Pratap M
Partner

M. No: 213766

UDIN: 25213766BMIXUY3549



Place: Mumbai
Date: 27.05.2025

BLUE CLOUD SOFTECH SOLUTIONS LIMITED						
Consolidated audited Financial Results for the Quarter and year ended 31 , March 2025						
(Rs in Lakhs except for EPS)						
Sl No	PARTICULARS	Consolidated				
		Quarter ended			Year ended	
		31-03-2025 (Audited)	31-12-2024 (unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
I	Net Sales/Income from Operations	18,361.87	14,672.47	21,308.85	79,685.59	50,219.03
II	Other Income	34.30	17.75	25.17	84.72	30.31
III	Total Income from Operations (Net) (I + II)	18,396.17	14,690.22	21,334.01	79,770.31	50,249.33
IV	Expenses:					
	(a) Cost of Revenue	14,970.43	11,502.53	17,483.23	66,068.84	41,953.09
	(b) Changes in inventories and Work in progress	-1.94	-20.73	-	-22.67	
	(c) Employee benefits expense	1,185.31	1,140.45	1,918.82	5,225.82	4,715.54
	(d) Finance Costs	67.20	135.41	272.24	753.82	506.43
	(e) Administrative expenses	304.30	244.85	810.17	826.50	810.17
	(f) Depreciation and amortisation expense	111.13	112.33	6.93	437.82	7.09
	(g) Other Expenses	189.24	262.58	-272.57	566.77	80.63
	Total Expenses (IV)	16,825.66	13,377.42	20,218.83	73,856.89	48,072.95
V	Profit / (Loss) before exceptional items and tax (III-IV)	1,570.51	1,312.79	1,115.18	5,913.42	2,176.38
VI	Exceptional Items		-	-		-
VII	Profit / (Loss) before Tax (V-VI)	1,570.51	1,312.79	1,115.18	5,913.42	2,176.38
VIII	Tax Expense:					
	(a) Current Tax	355.38	349.47	257.02	1,466.10	567.88
	(b) Deferred Tax	-88.87	23.14	0.03	20.40	0.06
	Total Tax Expense (VIII)	266.50	372.61	257.05	1,486.50	567.94
IX	Profit / (Loss) from continuing operations (VII-VIII)	1,304.00	940.18	858.13	4,426.92	1,608.44
X	Other Comprehensive Income (net of tax)					
	A Items that will not be reclassified to profit or loss					
	(i) Re-measurement gains / (losses) on defined benefit plans		-	-		-
	(ii) Income tax relating to these items		-	-		-
	B (i) Items that will be reclassified to profit or loss	55.42	-43.87	-16.25	69.01	17.88
	(ii) Income tax relating to these items		-			
	Total Other Comprehensive income, net of tax	55.42	(43.87)	(16.25)	69.01	17.88
XI	Total Comprehensive Income (IX-X)	1,359.43	896.31	841.88	4,495.93	1,626.32

XII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.30	0.22	0.20	1.01	0.50
	(2) Diluted	0.30	0.22	0.20	1.01	0.50
XIII	Earnings per equity share (for discontinued operation):					
	(1) Basic		-	-		-
	(2) Diluted		-	-		-
XIV	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	0.30	0.22	0.20	1.01	0.50
	(2) Diluted	0.30	0.22	0.20	1.01	0.50
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	(Annualised)

Notes:

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 27-05-2025. The statutory auditors have issued un modified review report on these results
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. As the Chief Operating Decision Maker reviews business performance at an overall level as one segment, the disclosure as per Regulation 33 (l)(e) read with Clause L of Schedule IV' of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
4. During the quarter ended March 31, 2025, the Company sub-divided each fully paid-up equity share of face value ₹2 (Rupees Two only) into 2 (Two) fully paid-up equity shares of face value ₹1 (Rupee One only) each.The record date for giving effect to the share split was January 20, 2025.
5. A wholly owned foreign subsidiary named Blue Cloud Softech Solutions Pte. Ltd, was incorporated on 1st October, 2024. No operations were commenced as of 31st march, 2025.
6. The Conversion Rate as on 01.04.2024 is Rs. 83.36/- and as on 31.03.2025 is 85.58/- and the average conversion rate for 01-04-2024 to 31.03.2025 is 84.47
7. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification

HYDERABAD
Date: 27.05.2025

Vankineni Krishna Babu
Managing Director
DIN: 02570799

BLUE CLOUD SOFTECH SOLUTIONS LTD Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500029 Consolidated Balance sheet as at 31st March, 2025 <i>(Amounts are in lakhs except no of shares and EPS)</i>		
Paticulars	As at March 31, 2025	As at March 31, 2024
I. Assets		
1) Non current assets		
(a) Property, Plant and Equipment	280.90	106.17
(b) Capital work in progress	-	-
(c) Right of use assets	294.08	379.12
(d) Goodwill	1,965.18	1,965.18
(e) Other Intangible Assets	3,296.87	2,760.94
(f) Financial Assets		
(i) Non-current Investments	-	-
(ii) Loans	-	-
(iii) Other Non-Current Financial Assets		
(g) Deferred Tax Assets (Net)	-	0.14
(h) Other Non-current assets		
Total Non-Current Assets	5,837.03	5,211.56
2) Current assets		
(a) Inventories	34.72	-
(b) Financial Assets	-	-
(i) Investments		
(ii) Trade receivables	24,480.88	10,387.61
(iii) Cash and cash Equivalents	300.52	690.12
(iv) Other Balances with Bank	-	-
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(e) Short term loans and advances	-	-
(f) Other current assets	4,416.47	3,026.94
Total Current Assets	29,232.58	14,104.67
Total	35,069.61	19,316.23
II. Equity and Liabilities		
Equity		
(a) Equity Share capital	4,362.82	4,362.82
(b) Other Equity	7,817.33	3,365.03
Total Equity	12,180.15	7,727.85
Liabilities		
1) Non current liabilities:		
(a) Financial Liabilities		
(i) Borrowings	4,750.26	1,975.64
(ii) Lease Liabilities	282.45	361.07
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	20.26	-
(d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	5,052.97	2,336.71
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,257.94	4,438.86
(ii) Lease Liabilities	78.62	48.48
(iii) Trade payables:	-	-
(a) Dues to Micro and Small Enterprises	-	-
(b) Dues to other than Micro and Small Enterprises	10,892.16	3,807.38
(iv) Short term provisions	210.25	121.67
(v) Other current liabilities	584.78	267.39
(vi) Current Tax Liability (Net)	1,812.75	567.88
Total Current Liabilities	17,836.49	9,251.67
Total	35,069.61	19,316.23
<div> <div> HYDERABAD Date: 27.05.2025 </div> <div> Krishna Babu Vankineni Managing Director DIN: 02570799 </div> </div>		

BLUE CLOUD SOFTECH SOLUTIONS LIMITED Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500029 CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 31-03-2025 <i>(Amounts are in lakhs except no of shares and EPS)</i>		
Particulars	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	5,913.42	2,145.51
Adjustments for : -		
Depreciation	437.82	53.15
Unrealised foreign exchange gain	69.01	17.88
Finance Cost	753.82	542.56
Opening Reserves	-	70.60
Consolidation Adjustments	-	
Operating cash flow before working capital changes	7,174.06	2,829.71
(Increase) / Decrease in Trade Receivables	-14,093.27	-10,387.61
(Increase) / Decrease in Short Term Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	-1,389.53	-3,026.94
(Increase) / Decrease in Inventories	-34.72	-
Increase / (Decrease) in Short Term Borrowing	-180.92	4,438.86
Increase / (Decrease) in Trade Payables	7,084.78	3,807.38
Increase / (Decrease) in Other Current Liabilities	317.39	267.39
Increase / (Decrease) in Short Term Provisions	88.58	121.67
Increase / (Decrease) in Current Tax Liability (Net)	1,244.87	567.88
CASH GENERATED FROM OPERATIONS	211.24	-1,381.76
Less : Income Tax Paid	1,466.10	567.88
CASH GENERATED FROM OPERATING ACTIVITIES	-1,254.86	-1,949.74
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed Assets & Intangible Assets	-1,063.44	-3,299.38
Consolidation Goodwill (net off)	-	-1,866.61
Sale of fixed Assets		
Capital Work in Progress/ Intangible assets Development		
Payment of Lease Liabilities	-48.48	409.55
Adjustments of fixed Assets		
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-1,111.92	-4,756.44
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital	-	4,362.82
Proceeds/(Repayments) of Long-term Borrowings	2,774.62	1,975.64
Securities Premium received	-	1,600.40
Dividend Paid	-43.63	-
Finance Cost	-753.82	-542.56
NET CASH USED IN FINANCING ACTIVITIES	1,977.17	7,396.30
NET INCREASE IN CASH AND CASH EQUIVALENTS	-389.60	690.12
Add : Opening balance of Cash & Cash equivalents	690.12	-
Closing balance of Cash & Cash equivalents	300.52	690.12
<div> HYDERABAD Date: 27.05.2025 </div> <div> Krishna Babu Vankineni Managing Director DIN: 02570799 </div>		



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Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated 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
Blue Cloud Softech Solutions Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Blue Cloud Softech Solutions Limited**. ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

- i. The Statement includes the results of the following entity:
 - IT Corpz INC, a wholly owned foreign subsidiary (Including it's subsidiary Computing Concepts Inc.)
 - Blue Cloud Softech Solutions Pte. Ltd, a wholly owned foreign subsidiary
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.





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Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive (loss)/ income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(1) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such



disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group of which we are the independent auditors to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- i. We did not review the interim financial results of the US subsidiary included in the consolidated audited financial results, whose interim financial results reflects share of total assets of Rs. 14,693.89 Lakhs as at 31st March, 2025, Total revenues of Rs. 3,686.49 Lakhs and Rs. 29,546.26 Lakhs, profit after tax of Rs. 54.00 Lakhs and Rs. 761.11 Lakhs for the quarter ended 31st March 2025 and for the period from 01st April 2024 to 31st March 2025 respectively as considered in the consolidated audited financial results. These interim financial results have been audited by other auditors whose reports have been furnished to us by the Management and our





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opinion on this statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of such auditors.

- ii. We did not review the interim financial results of the branch included in the standalone audited financial results, whose interim financial results reflect share of total assets of Rs. 13,400.09 Lakhs as at 31st March, 2025, a Total Revenues of Rs. 11,662.95 Lakhs and Rs. 43,901.32 Lakhs and total comprehensive Income of Rs. 836.20 Lakhs and Rs. 2,968.94 Lakhs for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025.

These interim financial results of US branch have been audited by the US branch auditors whose reports have been furnished to us, and we have conducted our review to the extent of material transactions and our opinion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditors.

Our opinion on the Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

For J M T & Associates,
Chartered Accountants
F.R. No. 104167W



Vijaya Pratap M
Partner

M. No: 213766

UDIN: 25213766BMIXUZ8197



Place: Mumbai

Date: 27.05.2025