

DATE:12-11-2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Scrip Code: 539607

Sub: Submission of Un-Audited Financial Results (Standalone and Consolidated) of the Company u/r 33 of SEBI (LODR) Regulations, 2015 for the 2ndQuarter and Half Year ended 30thSeptember, 2025.

Dear Sir,

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited Financial Results (Standalone and Consolidated) of the Company for the 2nd Quarter and Half Year ended 30thSeptember, 2025 and Limited Review Report of Statutory Auditors in this regard.

The Board Meeting of the Board of Directors commenced at 04:30 P.M and Concluded at 05.55 P.M

Kindly take note of the above information.

Thanking You,

For Blue Cloud Softech Solutions Limited

VANKINENI
KRISHNA
BABU
Krishna Babu Vankineni
Managing Director
DIN: 02570799

Digitally signed by VANKINENI KRISHNA
BABU
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Date: 2025.11.12 16:50:56 +05'30'

BLUE CLOUD SOFTECH SOLUTIONS LIMITED CIN: L72200TG1991PLC013135 Standalone Unaudited Financial Results for the Quarter/ Half year Ended September 30, 2025 (Rs in Lakhs except for EPS)							
Sl No	PARTICULARS	Standalone					
		Quarter ended			Half Year ended		Year Ended
		30-09-2025 (unaudited)	30-06-2025 (unaudited)	30-09-2024 (unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
I	Net Sales/Income from Operations	16,766.40	15,437.91	12,138.39	32,204.31	22,785.85	50,203.43
II	Other Income	33.53	0.62	-	34.15		20.63
III	Total Income from Operations (Net) (I + II)	16,799.93	15,438.53	12,138.39	32,238.46	22,785.85	50,224.05
IV	Expenses:						
	(a) Cost of Revenue	14,012.05	13,037.40	10,631.11	27,049.45	19,762.56	43,556.40
	(b) Changes in inventories and Work in progress	5.63	(0.85)	-	4.78	-	-22.67
	(c) Employee benefits expense	528.84	389.16	242.95	918.00	564.25	1,214.75
	(d) Finance Costs	18.02	16.29	2.69	34.31	2.69	66.81
	(e) Administrative expenses	131.50	95.14	98.27	226.64	170.17	165.38
	(f) Depreciation and amortisation expense	58.20	55.07	27.58	113.27	49.47	199.73
	(g) Other Expenses	175.43	39.15	24.58	214.58	49.81	127.01
	Total Expenses (IV)	14,929.68	13,631.36	11,027.18	28,561.04	20,598.95	45,307.39
V	Profit / (Loss) before exceptional items and tax (III-IV)	1,870.25	1,807.16	1,111.21	3,677.42	2,186.90	4,916.67
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1,870.25	1,807.16	1,111.21	3,677.42	2,186.90	4,916.67
VIII	Tax Expense:						
	(a) Current Tax	467.05	451.18	251.19	918.23	550.44	1,230.45
	(b) Deferred Tax	38.50	26.92	3.10	65.42	5.68	20.40
	Total Tax Expense (VIII)	505.55	478.10	254.28	983.65	556.12	1,250.86
IX	Profit / (Loss) from continuing operations (VII-VIII)	1,364.70	1,329.07	856.93	2,693.77	1,630.78	3,665.81
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	208.85	(2.03)	(20.92)	206.82	(22.23)	32.13
	(ii) Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive income, net of tax	208.85	(2.03)	(20.92)	206.82	(22.23)	32.13
XI	Total Comprehensive Income (IX-X)	1,573.55	1,327.04	877.85	2,900.59	1,608.55	3,697.94
XII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.32	0.30	0.40	0.62	0.75	0.84
	(2) Diluted	0.32	0.30	0.40	0.62	0.75	0.84
XIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIV	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.32	0.30	0.40	0.62	0.75	0.84
	(2) Diluted	0.32	0.30	0.40	0.62	0.75	0.84
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not 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 12th, Nov, 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. The Conversion Rate as on 02.04.2025 is Rs. 85.60/- and as on 30.09.2025 is Rs. 88.79/- and the average conversion rate for 02-04-2025 to 30-09-2025 is 87.19. 5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.							
HYDERABAD		VANKINENI KRISHNA BABU Krishna Babu Vankineni Managing Director DIN: 02570799					
Date: 12-11-2025		Digitally signed by VANKINENI KRISHNA BABU DN: cn=VANKINENI KRISHNA BABU, o=Blue Cloud Softech Solutions Limited, ou=Blue Cloud Softech Solutions Limited, email=vankineni.krishna@bluecloudsoftech.com, c=IN Date: 2025.11.12 16:05:00 +05'30'					

BLUE CLOUD SOFTECH SOLUTIONS LTD CIN: L72200TG1991PLC013135 Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500081 Standalone Balance sheet as at 30th Sep, 2025 (Amounts are in Lakhs except no of shares and EPS)		
Particulars	As at 30 Sep, 2025	As at 31 March, 2025
	INR Lakhs	INR Lakhs
I. Assets		
1) Non current assets		
(a) Property, Plant and Equipment	303.50	280.90
(b) Capital work in progress	-	-
(c) Right of use assets	251.56	294.08
(d) Other Intangible assets	339.37	347.46
(e) 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)	-	-
(f) Other Non-current assets	-	-
Total Non-Current Assets	5,695.63	5,723.64
2) Current assets		
(a) Inventories	28.03	34.72
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	14,283.90	15,080.12
(iii) Cash and cash Equivalents	86.69	243.47
(iv) Other Balances with Bank	-	-
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(e) Short term loans and advances	-	-
(f) Other current assets	1,133.89	2,129.78
Total Current Assets	15,532.51	17,488.09
Total Assets	21,228.14	23,211.74
II. Equity and Liabilities		
Equity		
(a) Equity Share capital	4,362.82	4,362.82
(b) Other Equity	8,772.77	5,872.18
Total Equity	13,135.59	10,235.00
Liabilities		
1) Non current liabilities:		
(a) Financial Liabilities		
(i) Borrowings	1,305.60	1,360.61
(ii) Lease Liabilities	282.45	282.45
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	85.69	20.26
(d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	1,673.74	1,663.33
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	29.58
(ii) Lease Liabilities	42.19	78.62
(iii) Trade payables:	-	-
(a) Dues to Micro and Small Enterprises	-	-
(b) Dues to other than Micro and Small Enterprises	2,311.99	9,602.29
(iii) Short term provisions	93.25	210.25
(iv) Other current liabilities	1,777.58	174.80
(v) Current Tax Liability (Net)	2,193.81	1,217.87
Total Current Liabilities	6,418.81	11,313.41
Total Liabilities	21,228.14	23,211.74
HYDERABAD	 VANKINENI KRISHNA BABU Krishna Babu Vankineni Managing Director DIN: 02570799	
Date: 12-11-2025		

BLUE CLOUD SOFTECH SOLUTIONS LIMITED CIN: L72200TG1991PLC013135 Standalone Statement Of Cash Flow For The Year Ended 30.09.2025 (Amounts are in Lakhs except no of shares and EPS)		
Particulars	Period ended 30.09.2025	Year Ended 30.03.2025
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	3,677.42	4,916.67
Adjustments for :-		
Depreciation	113.27	199.73
Profit on sale of fixed asset	-	-
Prior Period Adjustment	-	-
Unrealised foreign exchange loss	206.82	32.13
Financial Cost	34.31	66.81
Operating cash flow before working capital changes	4,031.83	5,215.33
(Increase) / Decrease in Trade Receivables	796.23	-14,293.56
(Increase) / Decrease in Short Term Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	995.89	-660.78
(Increase) / Decrease in Inventory	6.69	-34.72
Increase / (Decrease) in Short Term Borrowing	-29.58	29.58
Increase / (Decrease) in Trade Payables	-7,290.30	9,402.61
Increase / (Decrease) in Other Current Liabilities	1,602.78	152.79
Increase / (Decrease) in Short Term Provisions	-117.00	88.58
Increase / (Decrease) in Current Tax Liabilities	975.94	996.80
CASH GENERATED FROM OPERATIONS	972.46	896.62
Less : Income Tax Paid	918.23	1,230.45
CASH GENERATED FROM OPERATING ACTIVITIES	54.23	(333.84)
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed Assets	-85.26	-636.88
Sale of fixed Assets	-	-
Capital Work in Progress/ Intangible assets Development	-	-
(Increase) / Decrease in Investments	-	-
Payment of Lease Liabilities	-36.43	-48.48
(Increase) / Decrease in Long Term Loans & Advances	-	-
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	(121.69)	(685.36)
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital	-	-
Proceeds/(Repayments) of Long-term Borrowings	-55.01	1,360.61
Share application Money	-	-
Reserves & Surplus	-	-
Dividend Paid	-	-43.63
Finance Cost	-34.31	-66.81
NET CASH USED IN FINANCING ACTIVITIES	(89.32)	1,250.18
NET INCREASE IN CASH AND CASH EQUIVALENTS	(156.78)	230.98
Add : Opening balance of Cash & Cash equivalents	243.47	12.49
Closing balance of Cash & Cash equivalents	86.69	243.47
HYDERABAD Date: 12-11-2025 VANKINENI KRISHNA BABU Krishna Babu Vankineni Managing Director DIN: 02570799 Digitally signed by VANKINENI KRISHNA BABU DN: cn=VANKINENI KRISHNA BABU, o=Blue Cloud Softech Solutions Limited, ou=Finance, email=vankineni.krishna@bluecloudsolutions.com, serialNumber=00000000, c=IN [Signature]		



Independent Auditor's Review Report on the Quarterly and Half-yearly Unaudited Standalone Financial 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
M/s. BLUE CLOUD SOFTECH SOLUTIONS LIMITED

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s BLUE CLOUD SOFTECH SOLUTIONS LIMITED** (the "Company") for the quarter ended 30th September, 2025 and for the period 1st April, 2025 to 30th 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) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 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 Standards on Auditing 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





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

4. Based on our review conducted as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matters

The interim financial results of US branch have been reviewed 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 conclusion 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 and the procedures performed by us as stated in paragraph 4 above

Interim financial results of US branch included in the Standalone Unaudited Interim financial results of the entity, reflects Total Assets of Rs. 12,957.35 Lakhs as at 30th September, 2025 and total revenue of Rs. 14,929.72 Lakhs and 29,259.07 Lakhs for the quarter ended 30th September, 2025 and for the period from 1st April, 2025 to 30th September, 2025 respectively, as considered in the standalone unaudited interim financial results of the entity.

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




Vijaya Pratap M
Partner
M.No: 213766
UDIN: 25213766BMIYAU8319

Place: Mumbai
Date: 12.11.2025

BLUE CLOUD SOFTECH SOLUTIONS LIMITED							
Consolidated Unaudited Financial Results for the Quarter/Half year ended 30 September, 2025							
(Rs in Lakhs except for EPS)							
Sl No	PARTICULARS	Consolidated					
		Quarter ended			Half Year Ended		Year ended
		30-09-2025 (unaudited)	30-06-2025 (unaudited)	30-09-2024 (unaudited)	30-09-2025 (unaudited)	30-09-2024 (unaudited)	31-03-2025 (Audited)
I	Net Sales/Income from Operations	25,291.91	20,604.80	23,527.36	45,896.71	46,651.25	79,685.59
II	Other Income	33.81	15.11	16.52	48.92	32.68	84.72
III	Total Income from Operations (Net) (I + II)	25,325.72	20,619.91	23,543.88	45,945.63	46,683.93	79,770.31
IV	Expenses:						
	(a) Cost of Revenue	20,913.66	16,937.06	20,072.46	37,850.72	39,595.88	66,068.84
	(b) Changes in inventories and Work in progress	5.63	-0.85		4.78		-22.67
	(c) Employee benefits expense	1,550.36	1,207.68	1,374.10	2,758.04	2,900.06	5,225.82
	(d) Finance Costs	60.20	46.49	188.31	106.69	493.88	753.82
	(e) Administrative expenses	280.75	234.37	238.45	515.12	419.72	826.50
	(f) Depreciation and amortisation expense	140.95	134.79	27.79	275.74	129.33	437.82
	(g) Other Expenses	159.94	106.35	85.64	266.29	114.95	566.77
	Total Expenses (IV)	23,111.48	18,665.90	21,986.75	41,777.37	43,653.81	73,856.89
V	Profit / (Loss) before exceptional items and tax (III-IV)	2,214.26	1,954.01	1,557.13	4,168.27	3,030.12	5,913.42
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	2,214.26	1,954.01	1,557.13	4,168.27	3,030.12	5,913.42
VIII	Tax Expense:						
	(a) Current Tax	633.89	487.89	362.66	1,121.78	761.25	1,466.10
	(b) Deferred Tax	38.50	26.92	59.52	65.42	86.14	20.40
	Total Tax Expense (VIII)	672.40	514.81	422.19	1,187.21	847.39	1,486.50
IX	Profit / (Loss) from continuing operations (VII-VIII)	1,541.86	1,439.20	1,134.94	2,981.06	2,182.73	4,426.92
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	615.95	(2.90)	56.40	613.05	57.46	69.01
	(ii) Income tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive income, net of tax	615.95	(2.90)	56.40	613.05	57.46	69.01
XI	Total Comprehensive Income (IX-X)	2,157.81	1,436.30	1,078.54	3,594.11	2,125.28	4,495.93
XII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.35	0.33	0.52	0.68	1.00	1.01
	(2) Diluted	0.35	0.33	0.52	0.68	1.00	1.01
XIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIV	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.35	0.33	0.52	0.68	1.00	1.01
	(2) Diluted	0.35	0.33	0.52	0.68	1.00	1.01
		(Not Annualised)	Not Annualised)	t Annualised)	t Annualised)	pt 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 12-11-2025. 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. A wholly owned foreign subsidiary named Blue Cloud Softech Solutions Pte. Ltd, was incorporated on 1st October, 2024. No operations were commenced as of 30th September, 2025. 5. The results do not include figures related to AIS Anywhere, as its acquisition is pending approval from the BSE. Accordingly, these numbers have not been reported in the results declared as of 30th September 2025. 6. The Conversion Rate as on 02.04.2025 is Rs. 85.60/- and as on 30.09.2025 is Rs. 88.79/- and the average conversion rate for 02-04-2025 to 30-09-2025 is 87.20 7. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification							
HYDERABAD Date: 12-11-2025		VANKINENI KRISHNA BABU Krishna Babu Vankineni Managing Director DIN: 02570799					

BLUE CLOUD SOFTECH SOLUTIONS LTD CIN: L72200TG1991PLC013135 Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500081 Consolidated Balance sheet as at 30th September, 2025 <i>(Amounts are in lakhs except no of shares and EPS)</i>		
Paticulars	As at September 30, 2025	As at March 31, 2025
I. Assets		
1) Non current assets		
(a) Property, Plant and Equipment	303.50	280.90
(b) Capital work in progress	-	-
(c) Right of use assets	251.56	294.08
(d) Goodwill	1,965.18	1,965.18
(e) Other Intangible Assets	3,126.31	3,296.87
(f) Financial Assets	-	-
(i) Non-current Investments	-	-
(ii) Loans	-	-
(iii) Other Non-Current Financial Assets	-	-
(g) Deferred Tax Assets (Net)	-	-
(h) Other Non-current assets	-	-
Total Non-Current Assets	5,646.56	5,837
2) Current assets		
(a) Inventories	28.03	34.72
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	23,349.49	24,480.88
(iii) Cash and cash Equivalents	197.53	300.52
(iv) Other Balances with Bank	-	-
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(e) Short term loans and advances	-	-
(f) Other current assets	4,846.20	4,416.47
Total Current Assets	28,421.25	29,232.58
Total	34,067.81	35,069.61
II. Equity and Liabilities		
Equity		
(a) Equity Share capital	4,362.82	4,362.82
(b) Other Equity	11,411.44	7,817.33
Total Equity	15,774	12,180
Liabilities		
1) Non current liabilities:		
(a) Financial Liabilities		
(i) Borrowings	4,086.02	4,750.26
(ii) Lease Liabilities	282.45	282.45
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	85.69	20.26
(d) Other Non Current Liabilities	-	-
Total Non-Current Liabilities	4,454.16	5,052.97
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,333.29	4,257.94
(ii) Lease Liabilities	42.19	78.62
(iii) Trade payables:	-	-
(a) Dues to Micro and Small Enterprises	-	-
(b) Dues to other than Micro and Small Enterprises	6,348.37	10,892.16
(iv) Short term provisions	93.25	210.25
(v) Other current liabilities	4.02	584.78
(vi) Current Tax Liability (Net)	3,018.28	1,812.75
Total Current Liabilities	13,839.39	17,836.49
Total	34,067.81	35,069.61
HYDERABAD Date: 12-11-2025 VANKINENI KRISHNA BABU Krishna Babu Vankineni Managing Director DIN: 02570799 Digitally signed by VANKINENI KRISHNA BABU DN: cn=VANKINENI KRISHNA BABU, o=Blue Cloud Softech Solutions Ltd, ou=Software Units Layout, st=Telangana, email=krishna.babu@bluecloudsolutions.com, c=IN Date: 2025.11.12 18:53:49 +05'30'		

BLUE CLOUD SOFTECH SOLUTIONS LIMITED
Plot No. 38, 5th Floor, Software Units Layout, Hitech City, Madhapur, Hyderabad, Telangana - 500081
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30-09-2025
(Amounts are in lakhs except no of shares and EPS)

Particulars	Period ended 30.09.2025	Year Ended 31.03.2025
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	4,168.27	5,913.42
Adjustments for : -		
Depreciation	275.74	437.82
Unrealised foreign exchange gain	613.05	69.01
Finance Cost	106.69	753.82
Opening Reserves	-	-
Consolidation Adjustments	-	-
Operating cash flow before working capital changes	5,163.74	7,174.06
(Increase) / Decrease in Trade Receivables	1,131.38	-14,093.27
(Increase) / Decrease in Short Term Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	-429.73	-1,389.53
(Increase) / Decrease in Inventories	6.69	-34.72
Increase / (Decrease) in Short Term Borrowing	75.35	-180.92
Increase / (Decrease) in Trade Payables	-4,543.78	7,084.78
Increase / (Decrease) in Other Current Liabilities	-580.77	317.39
Increase / (Decrease) in Short Term Provisions	-117.00	88.58
Increase / (Decrease) in Current Tax Liability (Net)	1,205.53	1,244.87
CASH GENERATED FROM OPERATIONS	1,911.41	211.24
Less : Income Tax Paid	1,121.78	1,466.10
CASH GENERATED FROM OPERATING ACTIVITIES	789.63	-1,254.86
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of fixed Assets & Intangible Assets	-85.26	-1,063.44
Consolidation Goodwill (net off)	-	-
Sale of fixed Assets	-	-
Capital Work in Progress/ Intangible assets Development	-	-
Payment of Lease Liabilities	-36.43	-48.48
Adjustments of fixed Assets	-	-
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-121.69	-1,111.92
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Share Capital	-	-
Proceeds/(Repayments) of Long-term Borrowings	-664.24	2,774.62
Securities Premium received	-	-
Dividend Paid	-	-43.63
Finance Cost	-106.69	-753.82
NET CASH USED IN FINANCING ACTIVITIES	-770.93	1,977.17
NET INCREASE IN CASH AND CASH EQUIVALENTS	-102.99	-389.60
Add : Opening balance of Cash & Cash equivalents	300.52	690.12
Closing balance of Cash & Cash equivalents	197.53	300.52

VANKINENI
KRISHNA BABU
Krishna Babu Vankineni
Managing Director
DIN: 02570799

HYDERABAD
Date: 12.11.2025



Independent Auditor's Review Report on the Quarterly/ Half-yearly Unaudited Consolidated Financial 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

M/s. BLUE CLOUD SOFTECH SOLUTIONS LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **BLUE CLOUD SOFTECH SOLUTIONS LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30th September, 2025 and for the period 1st April, 2025 to 30th September, 2025 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 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 Standards on Auditing 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.

We also performed procedures in accordance with the circular No. CIRJCFD/CMDI/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- **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.



5. Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standards 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 Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

We did not review the interim financial results of the US subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect Total Assets of Rs. 17,449.25 Lakhs as at 30th September, 2025 and total revenues of Rs. 8,887.03 lakhs and Rs. 14,053.91 Lakhs, profit after tax of Rs. 500.52 Lakhs and Rs. 610.66 lakhs for the quarter ended 30th September 2025 and for the period from 01st April 2025 to 30th September 2025 respectively as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

The interim financial results of US branch have been reviewed 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 conclusion 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 and the procedures performed by us as stated in paragraph 3 above.

Interim financial results of US branch included in the Standalone Unaudited Interim financial results of the entity, reflects Total Assets of Rs. 12,957.35 Lakhs as at 30th September, 2025 and total revenue of Rs. 14,929.72 Lakhs and 29,259.07 Lakhs for the quarter ended 30th September, 2025 and for the period from 01 April 2025 to 30 September 2025 respectively, as considered in the standalone unaudited interim financial results of the entity.





JMT CHARTERED ACCOUNTANTS
& associates

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The reports on the unaudited interim financial results/financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and US branch is based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters

For JMT & Associates,
Chartered Accountants
F.R. No. 104167W


Vijaya Pratap M
Partner

M. No: 213766

UDIN: 25213766BMYAV6242



Place: Mumbai

Date: 12.11.2025