BOSTON COMMERCE LIMITED

(Formerly known as Boston Bio Systems Limited)

Registered Office: Office No. 11, Krishna Complex, Mahatma Gandhi Bridge, Shreyas Colony, Navrangpura, Ahmedabad, 380009

CIN: L62013GJ1995PLC025476; E-mail: bostonsystem@yahoo.com

Website: www.bostoncommerce.net

Date: 20th November, 2026

To,
The Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

Subject: Outcome of Board Meeting held on 20th November, 2026 pursuant to Regulations 30 and 33 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

With reference to our earlier intimations dated 12th November, 2026 and 15th November, 2026, we hereby inform you that the Board of Directors of the Company, at its meeting held today, i.e. Friday, 20th November, 2026, has inter alia considered and approved the following:

1. **Unaudited Financial Results** of the Company for the quarter ended 30th June, 2026, along with the Limited Review Report issued by the Statutory Auditors.
2. **Unaudited Financial Results** of the Company for the quarter and half-year ended 30th September, 2026, along with the Limited Review Report issued by the Statutory Auditors.

The aforesaid Financial Results, along with the respective Limited Review Reports of the Statutory Auditors, are enclosed herewith pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Further, pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct, the Trading Window for dealing in the securities of the Company shall reopen after 48 hours from the declaration of the aforesaid Financial Results.

The Board Meeting commenced at **5:00 p.m** and concluded at **5:30 p.m**.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For Boston Commerce Limited
(Formerly known as Boston Bio Systems Limited)

ARCHANA CHAITANYA PANDYA
Digitally signed by ARCHANA CHAITANYA PANDYA
Date: 2026.11.20 17:45:48 +05'30'

Archana Chaitanya Pandya
Whole-Time Director
DIN: 10147795

Nirav S. Shah & Co.
Chartered Accountants

Nirav Shah
B.com, LLB, FCA

Office Add : 401, Abhishree Avenue, Opp. Hanuman Temple, Besides Shakti Electronics, Nehrunagar-Ambawadi, Ahmedabad - 380 015.
M. No. 98256 09734 Email : incometax@caniravshah.com

TO,
BOARD OF DIRECTORS,
BOSTON COMMERCE LIMITED
AHMEDABAD

LIMITED REVIEW REPORT

"We have reviewed the accompanying statement of unaudited financial results of M/s. BOSTON COMMERCE LIMITED for the period ended **30.06.2026**. This statement is the responsibility of the Company's management and has been approved by the Board of Directors.

A review of interim financial information consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement"

Date: 15/11/2026
Place: Ahmedabad

Name of CA	:	Nirav Shah
Firm Name	:	Nirav S. Shah & Co.
Designation	:	Proprietor
Membership No:		133345
FRN	:	130244w
UDIN	:	26133345DBULCC8785

NIRAV S. SHAH & CO. M.No 133345 AHMEDABAD FRN130244W CHARTERED ACCOUNTANTS

BOSTON COMMERCE LIMITED

CIN: L62013GJ1995PLC025476

Registered office: Office No. 11, Krishna Complex, Mahatma Gandhi Bridge, Shreyas Colony, Navrangpura, Ahmedabad, 380009

E-mail: bostonsystem@yahoo.com

UNAUDITED FINANCIAL STATEMENTS FOR QUARTER ENDED 30/06/2026

(Rs. in Lacs)

Particulars	Quarter Ended			For the year ended
	6/30/2026 (Unaudited)	3/31/2026 (Audited)	6/30/2025 (Unaudited)	3/31/2026 (Audited)
I. Revenue from operations	9.53	-	-	48.37
II. Other income	-	-	18.05	-
III. Total Revenue (I + II)	**9.53**	**0.00**	**18.05**	**48.37**
IV. Expenses:	-	-	-	-
Cost of materials consumed/ Cost of service availed	-	-	-	-
Direct Expense	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	14.48	-	14.48
Employee benefits expense	0.75	3.48	-	15.42
Finance Costs	-	59.23	3.36	59.23
Depreciation and amortisation expense	-	-	-	-
Other expenses	2.39	649.60	9.33	676.85
Total expenses	**3.14**	**726.79**	**12.69**	**765.98**
V. Profit before exceptional items and tax (III - IV)	**6.39**	**-726.79**	**5.36**	**-717.61**
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit before exceptional items and tax (V - VI)	**6.39**	**-726.79**	**5.36**	**-717.61**
VIII. Tax expense:	-	-	-	-
(1) Current tax	1.66	-2.68	1.35	0.00
(2) Deferred tax	0.01	0.00	0.00	0.00
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	**4.72**	**-724.11**	**4.01**	**-717.61**
X. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00
XI. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII. Details of Equity Share Capital	-	-	-	-
Paid-up Equity Share Capital	**700.22**	**700.22**	**700.22**	**700.22**
Face value of equity share capital	10.00	10.00	10.00	10.00
XIV. Other Comprehensive Income	-	-	-	-
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period Comprising profit(loss) and other comprehensive Income for the period)	**4.72**	**-724.11**	**4.01**	**-717.61**
XVI. Earnings per equity share:	-	-	-	-
(1) Basic	**0.07**	**-10.34**	**0.06**	**-10.25**
(2) Diluted	**0.07**	**-10.34**	**0.06**	**-10.25**

Note:

1.The Standalone Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2026 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 19/11/2026.

2.The Limited Review Report of Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2026 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.

3.Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.

4.The Company has only One Reportable Segment i.e. Operating Segment.

BOSTON COMMERCE LIMITED

FOR BOSTON COMMERCE LIMITED

Archana

Director/Authority Signature

ARCHANA CHAITANYA PANDYA

DIRECTOR

DIN: 10147795

Date: 15/11/2026

Place: Ahmedabad

Nirav S. Shah & Co.
Chartered Accountants

Nirav Shah
B.com, LLB, FCA

Office Add : 401, Abhishree Avenue, Opp. Hanuman Temple, Besides Shakti Electronics, Nehrunagar-Ambawadi, Ahmedabad - 380 015.
M. No. 98256 09734 Email : incometax@caniravshah.com

TO,
BOARD OF DIRECTORS,
BOSTON COMMERCE LIMITED
AHMEDABAD

LIMITED REVIEW REPORT

"We have reviewed the accompanying statement of unaudited financial results of M/s. BOSTON COMMERCE LIMITED for the period ended **30.09.2026**. This statement is the responsibility of the Company's management and has been approved by the Board of Directors.

A review of interim financial information consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement"

Date: 15/11/2026
Place: Ahmedabad

Name of CA	:	Nirav Shah
Firm Name	:	Nirav S. Shah & Co.
Designation	:	Proprietor
Membership No:		133345
FRN	:	130244w
UDIN	:	26133345GFYFJN8770

NIRAV S. SHAH & CO. CHARTERED ACCOUNTANTS M.No 133345 AHMEDABAD FRN130244W

BOSTON COMMERCE LIMITED

CIN: L62013GJ1995PLC025476

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E-mail: bostonsystem@yahoo.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30.09.2026

(Rs. in Lakhs)

Particulars	Quarter Ended Ended on 30.09.2026	Quarter Ended Ended on 30.06.2026	Quarter Ended Ended on 30.09.2025	Half Year Ended on 30.09.2026	Half Year Ended on 30.09.2025	Year ended on 31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	515.82	9.53	24.47	525.35	42.52	48.37
2. Other Income	-	-	-	-	-	-
3. Total Revenue (1+2)	**515.82**	**9.53**	**24.47**	525.35	**42.52**	**48.37**
4. Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	512.99	-	-	512.99	-	-
Change in inventories of Finished Goods,Work-in-Process and Stock-in-Trade	-	-	-	-	-	14.48
Employees benefits expenses	0.85	0.75	5.10	1.60	8.46	15.42
Finance Cost	-	-	-	-		59.23
Depreciation and Amortisation expense	-	-	-	-	-	-
Other Expenses	1.32	2.39	14.11	3.71	23.44	676.85
Total Expneses	**515.17**	**3.14**	**19.21**	**518.31**	**31.90**	**765.98**
5. Profit before exceptional and extraordinary items and tax (3 - 4)	0.64	6.39	5.26	7.03	10.62	-717.61
6. Exceptional Items	-	-	-	-	-	-
7. Profit before extraordinary items and tax (5 - 6)	0.64	6.39	5.26	7.03	10.62	-717.61
8. Extraordinary items	-	-	-	-	-	-
9. Profit before tax (7- 8)	0.64	6.39	5.26	7.03	10.62	-717.61
10. Tax Expenses	0.17	1.67	1.32	1.84	2.67	-
11. Profit/(Loss) for the period from continuing operations (9 - 10)	0.48	4.72	3.94	5.20	7.95	-717.61
12. Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
13. Tax expense of discontinuing operations	-	-	-	-	-	-
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15. Profit/(Loss) for the period (11 + 14)	0.48	4.72	3.94	5.20	7.95	-717.61
16. Other comprehensive income net of taxes	-		-	-	-	-
17. Total comprehensive income for the period (15+16)	0.48	4.72	3.94	5.20	7.95	-717.61
18. Paid -up equity share capital(Face Value of Rs.10/-Per Share)	700.22	700.22	700.22	700.22	700.22	700.22
19.i Earing Per Share(EPS) (before extraordinary items)						
(Of Rs. 10/- each) (Not annualised except last coloumn)						
(a) Basic	0.01	0.07	0.06	0.08	0.11	-10.25
(a) Basic	0.01	0.07	0.06	0.08	0.11	-10.25
ii Earing Per Share(EPS) (after extraordinary items)						

(Of Rs. 10/- each) (Not annualised except last coloumn)						
(a) Basic	0.01	0.07	0.06	0.08	0.11	-10.25
(b) Diluted	0.01	0.07	0.06	0.08	0.11	-10.25

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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30.09.2026

BALANCE SHEET FOR THE HALF YEAR ENDED ON 30.09.2026 **Rs. In Lakh**

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
ASSETS		
Non-current assets		
Property,Plant and Equipment and Intangible assets		-
Property,Plant and Equipment	-	-
Intangible assets	-	-
Capital work-in-Progress	-	-
Intangible assets under development	-	-
	-	-
Non-current investments	-	-
Deferred tax assets (net)	-	0.01
Long-term loans and advances	-	-
Other non-current assets	1.85	-
	1.85	**0.01**
Current assets		
Current investments	-	-
Inventories	-	-
Financial Assets		
Trade receivables	515.82	-
Cash and cash equivalents	18.64	8.45
Other Financial Assets		-
Short-term loans and advances	27.40	-
Other current assets	42.80	68.40
	604.65	**76.85**
TOTAL	**606.50**	**76.86**

EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	700.22	700.22
Reserves and surplus	-822.18	-827.37
Money received against share warrants	-	-
	-121.96	**-127.15**
Share application money pending allotment	-	-
Non-current liabilities		
Long-term borrowings	164.32	165.62
Deferred tax liabilities (Net)	-	-
Other long term liabilities	-	-
Long-term provisions	-	-
	164.32	**165.62**
Current liabilities		
Short-term borrowings	12.26	-
Trade payables		
(A) Micro enterprises and small enterprises	24.90	24.90
(B) Others	515.24	13.49
Other current liabilities	-	-
Short-term provisions	11.74	-
	564.14	**38.39**
TOTAL	**606.50**	**76.86**

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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30.09.2026

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026 **Rs. In Lakh**

	PARTICULARS	30th September 2026 UnAudited	31st March 2026 Audited
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	7.03	-717.61
	Adjustments for Non Cash/ Non trade items:		
	Depreciation and amortisation expenses	-	-
	Interest Paid		59.23
	Total Adjustments	**-**	**59.23**
	Operating profits before Working Capital Changes	**7.03**	**-658.38**
	Adjusted For increase/decrease in operating assets/ liabilities:		
	(Decrease)/Increase in other current liabilities	-	
	(Decrease)/Increase in other non current liabilities	-	
	(Decrease)/Increase in provisions	11.74	579.41
	(Decrease)/Increase in trade payables	501.75	-305.76
	(Decrease)/Increase in Short term provisions		
	(Increase)/Decrease in inventories		14.48
	(Increase)/Decrease in other current assets	25.60	
	(Increase)/Decrease in other financial assets		535.95
	(Increase)/Decrease in short term loans and advances	-27.40	-11.67
	(Increase)/Decrease in other non current assets	-1.84	
	(Increase)/ Decrease in trade receivables	-515.82	287.84
		-5.97	**1,100.25**
	Cash generated from Operations	**1.06**	**441.87**
	Direct tax Paid	1.83	-
	Net Cash flow from Operating Activities(A)	**-0.77**	**441.87**
B.	**Cash Flow From Investing Activities**	-	-

	Capital expenditure on property, plant and equipment, including capital advances		-
	Purchase of Fixed Assets		-
	Investment in long Term Loans & Advances		-
	Net cash used in investing activities (B)	**-**	**-**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	-	-
	(Net Repayment)/ Proceeds from Other Reserve	-	-
	(Net Repayment)/ Proceeds from share capital	-	-
	Proceeds from / (Repayment of) Long-term borrowings	-1.30	-378.48
	Increase in / (Repayament) Of Short Term Borrowings	12.26	-
	Interest Expenses Paid	-	-59.23
	Net Cash Used in Finance Activites (C)	**10.96**	**-437.71**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**10.19**	**4.16**
E.	Cash & Cash Equivalents at Beginning of period	8.45	4.29
F.	Cash & Cash Equivalents at End of period	18.64	8.45

FOR BOSTON COMMERCE LIMITED

BOSTON COMMERCE LIMITED

Director/Authority Signature

ARCHANA CHAITANYA PANDYA
Director
DIN: 10147795

Place: Ahmedabad
Date : 15-11-2026