



BOSTON COMMERCE LIMITED

(Formerly known as Boston Bio Systems Limited)

Registered office: A.828, Sun West Bank, Ashram Road P.O, Ahmedabad,
City Taluka, Gujarat, India, 380009

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

Website: www.bostoncommercelimited.com

Date: 30th May, 2026

To,
The General Manager,
Department of Corporate Services
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 531458
BSE Symbol: BOSTON

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Audited Standalone Financial Results for the quarter and year ended 31st March, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. **Saturday, 30th May, 2026** at Registered Office of the company situated at A.828, Sun West Bank, Ashram Road, Ahmedabad-380009, Ashram Road P.O, Ahmedabad, City Taluka, Gujarat, India, 380009, has inter-alia:

- 1) Approved the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026, as recommended by the Audit Committee together with the Report of Auditors on the said Results.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- A. the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026; together with Auditors Report with unmodified opinion on the aforesaid Audited Financial Results (Standalone).
- B. Declaration of unmodified opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Standalone Audited Financial Results.

The meeting of the Board of Directors of the Company commenced at 03:00 p.m. and concluded at 5:15 p.m.

You are requested to take the above information on record.

Thanking You.

For Boston Commerce Limited
(Formerly known as Boston Bio Systems Limited)

Ghanshyam Dhananjay Gavali
Managing Director
DIN: 03343352

Enclosed: - As above



SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo, 9033927693

Auditor's Report on Quarterly Standalone Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of **Boston Commerce Limited**
(Formerly known as *Boston Bio Systems Limited*)
Report on the Audit of the Financial Results

Opinion

We have audited the accompanying standalone quarterly financial result of **Boston Commerce Limited** (*The Company*) for quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- Give a true and fair view of the net loss and other financial information for the quarter ended on March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.
- The Company has not made any payment of TDS dues during the Financial Year 2025-26 as required under the applicable provisions of the Income-tax Act, 1961.

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. 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 standalone financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Management's and Board of Director's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid





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down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act 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 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 standalone financial results 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 Management and 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 is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

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 standalone financial statements, 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)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has 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





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estimates and related disclosures in the standalone financial results made by the management and Board and Board of Directors.

- Conclude on the appropriateness of Management and 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 appropriateness of this assumption. 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 standalone 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 standalone financial results represent 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 them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For, **Sunit M Chhatbar & Co**
Chartered Accountants
Firm Registration No. 141068W



CA Sunit M Chhatbar
Proprietor
M. No.: 166095
UDIN : 26166095TACZSN1623

Place: Rajkot
Date: 30/05/2026

BOSTON COMMERCE LIMITED

(Formerly Known as Boston Bio Systems Limited)

CIN: L62013GJ1995PLC025476

Registered Office: A.828, Sun West Bank, Ashram Road, Ashram Road P.O,
Ahmedabad, City Taluka, Gujarat-380009, India

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sl. No.	Particulars	(Rs. in lakhs)				
		Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
1	Income					
	a) Revenue from operations	-	5.85	19.25	48.37	19.25
	b) Other income	-	-	-	-	-
	Total income	-	5.85	19.25	48.37	19.25
2	Expenses					
	a) Purchase of stock in trade	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-
	c) Employee benefits expense	-	-	-	-	-
	d) Finance costs	3.48	3.48	-	15.42	-
	e) Depreciation and amortisation expense	59.23	-	-	59.23	-
	f) Other expenses	-	-	-	-	-
	Total expenses	4.55	3.81	88.30	31.79	73.98
3	Profit / (Loss) before exceptional Items and tax (1-2)	67.26	7.29	68.30	106.45	73.98
4	Exceptional items	(67.26)	(1.44)	(49.05)	(58.08)	(54.73)
5	Profit / (Loss) before tax (3-4)	-	-	-	-	-
6	Tax expense	(67.26)	(1.44)	(49.05)	(58.08)	(54.73)
	a) Current tax	-	-	-	-	-
	b) Deferred tax	(2.67)	-	-	-	-
7	Profit / (Loss) after Tax (5-6)	-	-	-	-	-
8	Other comprehensive income	(64.58)	(1.44)	(49.05)	(58.08)	(54.73)
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods	-	-	-	-	-
	Income tax effect	-	-	-	-	-
	Total other comprehensive income / (loss) for the year	-	-	-	-	-
9	Total comprehensive income / (loss) for the period/year (7+8)	(64.58)	(1.44)	(49.05)	(58.08)	(54.73)
10	Paid up equity share capital (face value of Rs. 10 per share)	700.22	700.22	700.22	700.22	700.22
11	Earnings per equity share (face value of Rs. 10 per share)					
	Basic (Rs.)	(0.92)	(0.02)	(0.70)	(0.83)	(0.78)
	Diluted (Rs.)	(0.92)	(0.02)	(0.70)	(0.83)	(0.78)

Note:

- The audited standalone financial results have been reviewed and approved by the board of directors at their meeting held on 30th May, 2026. In compliance with the securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations as amended, 2015 ("SEBI Listing Regulations"), a A115 limited review of the above results has been carried out by the statutory auditors of the company.
- The audited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS), Section 133 of the Companies Act, 2013 read with rules framed thereunder and Schedule III to the Companies Act, 2013 as amended.
- The company has a single reportable segment for the purpose of Ind AS-108.

For and on behalf of the Board of Directors
For **BOSTON COMMERCE LIMITED**
(Formerly known as Boston Bio Systems Limited)

Ghanshyam Dhananjay Gavali
Director
DIN: 03343352

Place: Gujarat
Date: 30/05/2026

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CIN: L62013GJ1995PLC025476

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

4 Statement of Assets & Liabilities

Particulars	(Rs. in lakhs)	
	As at 31-Mar-26 Audited	As at 31-Mar-25 Audited
ASSETS:		
Non-current assets		
Property, Plant and Equipment		
Financial assets	-	-
Loans & advances		
Other financial assets	579.39	579.39
Non-Current tax assets (Net)	-	-
Deferred tax assets	0.01	0.01
Other non-current assets	-	-
Total non-current assets	579.40	579.40
Current assets		
Inventories		
Financial assets	14.48	14.48
Trade receivables		
Cash and cash equivalents	-	287.84
Other financial assets	8.70	4.29
Current tax assets (Net)	-	2.50
Other current assets	-	-
Total current assets	133.93	601.86
	157.10	910.97
Total assets	736.50	1,490.37
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	700.22	700.22
Other equity	(167.84)	(109.77)
Total-Shareholders' Funds	532.38	590.45
Non-current liabilities		
Financial liabilities		
Borrowings		
Lease Liabilities	-	459.29
Provisions	-	-
Deferred tax liabilities (net)	-	-
Other non-current liabilities	-	-
Total non-current liabilities	-	459.29
Current liabilities		
Financial liabilities		
Borrowings		
Lease Liabilities	95.72	84.80
Trade payables	-	-
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	-	-
Other financial liabilities	24.90	330.66
Other current liabilities	13.50	25.16
Total - Current liabilities	70.00	-
	204.12	440.62
TOTAL - EQUITY AND LIABILITIES	736.50	1,490.37

For and on behalf of the Board of Directors
For **BOSTON COMMERCE LIMITED**
(Formerly known as Boston Bio Systems Limited)

Ghanshyam Dhananjay Gavali
Director
DIN: 03343352

Place: Gujarat
Date: 30/05/2026

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

5 Statement Of Cash Flows:

(Rs. in lakhs)

Particulars	For the year ended	
	As at 31-Mar-26	As at 31-Mar-25
	Audited	Audited
Cash flow from operating activities		
Profit / (loss) before tax		
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	(58.08)	(54.73)
Finance cost	-	-
Operating cash flows before working capital changes	59.23	-
Movements in working capital :	1.15	(54.73)
Changes in trade receivables		
Changes in other assets and financial assets	287.84	-
Changes in Loan & Advances	470.45	(434.46)
Changes in trade payable	-	-
Changes in other liabilities and provisions	(305.76)	25.85
Changes in other financial liabilities	70.00	(0.02)
Cash generated from / (used in) operations	(11.66)	4.89
Income taxes paid / Refund - Net	512.02	(458.46)
	-	-
Net cash flow from / (used in) operating activities (A)	512.02	(458.46)
Cash flow from investing activities:		
Purchase of fixed assets, including intangible assets	-	-
Proceeds from sale of fixed assets	-	-
Investment/ (redemption) in fixed deposits	-	-
Interest received	-	-
Net cash flow (used in) investing activities (B)	-	-
Net cash flow from financing activities:		
Proceeds from borrowings		
Payment of lease liability	(448.38)	457.48
Repayment of Borrowings	-	-
Interest on loans	-	-
	(59.23)	-
Net cash flow from financing activities (C)	(507.61)	457.48
Net (decrease) / increase in cash and cash equivalents (A+B+C)		
Cash and cash equivalents at the beginning of the year	4.41	(0.98)
Cash and cash equivalents at the end of the year	4.29	5.27
	8.70	4.29
Cash and cash equivalents comprise of:		
Cash on hand		
Balance with banks	8.61	4.00
- in current accounts		
-deposits with original maturity of less than three months	0.09	0.29
	-	-
	8.70	4.29

*The above statement of cash flow has been prepared under the 'Indirect Method'.

For and on behalf of the Board of Directors
For **BOSTON COMMERCE LIMITED**
(Formerly known as Boston Bio Systems Limited) *

Ghanshyam Dhananjay Gaval
Director
DIN: 03343152

Place: Gujarat
Date: 30/05/2026



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Date: 30th May, 2026

To,
The General Manager,
Department of Corporate Services
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 531458
BSE Symbol: BOSTON

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2026 under Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the provisions of Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s. Sunit M Chhatbar & CO, Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking You.

**For Boston Commerce Limited
(Formerly known as Boston Bio Systems Limited)**

**Ghanshyam Dhananjay Gavali
Managing Director
DIN: 03343352**