

# **BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

CIN: L72200TG1991PLC013135

Date: 14<sup>th</sup> November 2018

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

Dear Sir,

Sub: - OUTCOME OF Board Meeting - RESULTS for the quarter ending on 30<sup>th</sup> September 2018

Ref: BLUE CLOUD SOFTECH SOLUTIONS LTD

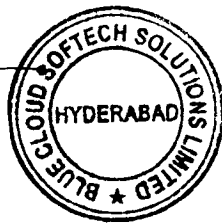
This is to inform you that, the Board of Directors of the Company at its meeting held today i.e 14<sup>th</sup> November 2018 has, inter-alia, considered and approved the un-Audited Financial Results of the Company for the Second quarter & Half Year ended on 30<sup>th</sup> September 2018.

This is for your information and records.  
Thanking You.

Yours Truly,

For BLUE CLOUD SOFTECH SOLUTIONS LIMITED

  
B Ravi Kumar  
Managing Director



**M/s. Blue Cloud Softech Solutions Limited**  
**Unaudited Financial Results for the Quarter Ended 30.09.2018**

| Part I                                                                                   | Quarter ended           |                         |                         |                         | Half Year ended         |                       | year ended |
|------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|------------|
|                                                                                          | Unaudited<br>30.09.2018 | Unaudited<br>30.06.2018 | Unaudited<br>30.09.2017 | Unaudited<br>30.09.2018 | Unaudited<br>30.09.2017 | Audited<br>31.03.2018 |            |
| I                                                                                        | (In Lakhs)              |                         |                         |                         |                         |                       |            |
| a. Net Sales / Income from Operations                                                    | 56.72                   | 30.26                   | 31.27                   | 86.98                   | 57.77                   | 125.02                |            |
| (i) Software Development and Other related                                               |                         |                         |                         |                         |                         |                       |            |
| b. Other operating Income                                                                |                         |                         |                         |                         |                         |                       |            |
| <b>Total Income (+II)</b>                                                                | <b>56.72</b>            | <b>30.26</b>            | <b>31.27</b>            | <b>86.98</b>            | <b>57.77</b>            | <b>125.02</b>         |            |
| II                                                                                       | <b>Expenditure</b>      |                         |                         |                         |                         |                       |            |
| (a) Cost of Material consumed                                                            | 40.59                   | 21.86                   | 22.56                   | 62.45                   | 41.36                   | 87.96                 |            |
| (b) Purchase of stock -in-trade                                                          |                         |                         |                         |                         |                         |                       |            |
| (c) Change in inventories of finished goods, work-in-progress and stock-in-trade         | 5.04                    | 2.53                    | 2.77                    | 7.57                    | 5.20                    | 10.65                 |            |
| (d) Employee benefits expenses                                                           | 0.02                    | 0.01                    | 0.01                    | 0.03                    | 0.02                    | 0.03                  |            |
| (e) Finance Cost                                                                         | 0.81                    | 0.40                    | 0.41                    | 1.21                    | 0.81                    | 1.61                  |            |
| (f) Depreciation and amortisation expenses                                               | 8.17                    | 4.27                    | 3.86                    | 12.44                   | 7.70                    | 18.20                 |            |
| (g) Other Expenses                                                                       |                         |                         |                         |                         |                         |                       |            |
| <b>Total Expenses(IV)</b>                                                                | <b>54.62</b>            | <b>29.08</b>            | <b>29.61</b>            | <b>83.71</b>            | <b>56.09</b>            | <b>118.45</b>         |            |
| V                                                                                        | 2.10                    | 1.18                    | 1.66                    | 3.27                    | 2.68                    | 6.57                  |            |
| Profit/(Loss) before Exceptional Items and tax(IV)                                       |                         |                         |                         |                         |                         |                       |            |
| VI                                                                                       | 2.10                    | 1.18                    | 1.66                    | 3.27                    | 2.68                    | 6.57                  |            |
| Exceptional Items                                                                        |                         |                         |                         |                         |                         |                       |            |
| VII                                                                                      | 2.10                    | 1.18                    | 1.66                    | 3.27                    | 2.68                    | 6.57                  |            |
| Profit/(Loss) before tax (V-VI)                                                          |                         |                         |                         |                         |                         |                       |            |
| VIII                                                                                     |                         |                         |                         |                         |                         |                       |            |
| Tax expense                                                                              |                         |                         |                         |                         |                         |                       |            |
| IX                                                                                       |                         |                         |                         |                         |                         |                       |            |
| a) Current tax                                                                           | (0.18)                  | (0.09)                  | (0.06)                  | (0.27)                  | (0.11)                  | 1.34                  |            |
| b) Deferred tax                                                                          | (0.18)                  | (0.09)                  | (0.06)                  | (0.27)                  | (0.11)                  | (0.30)                |            |
| <b>Total VIII/(a+b)</b>                                                                  | <b>(0.18)</b>           | <b>(0.09)</b>           | <b>(0.06)</b>           | <b>(0.27)</b>           | <b>(0.11)</b>           | <b>1.04</b>           |            |
| X                                                                                        | 2.29                    | 1.28                    | 1.72                    | 3.55                    | 2.48                    | 5.53                  |            |
| Net Profit/(Loss) for the period (VII-VIII)                                              |                         |                         |                         |                         |                         |                       |            |
| XI                                                                                       | 1195.04                 | 1195.04                 | 1195.04                 | 1195.04                 | 1195.04                 | 1195.04               |            |
| Paid up equity share capital (Face Value 5/-per share)                                   |                         |                         |                         |                         |                         |                       |            |
| XII                                                                                      |                         |                         |                         |                         |                         |                       |            |
| Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year. |                         |                         |                         |                         |                         | (726.83)              |            |
| (i) Earnings Per Share (before exceptional items)                                        |                         |                         |                         |                         |                         |                       |            |
| (a) Basic                                                                                | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.02                  |            |
| (b) Diluted                                                                              | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.02                  |            |
| (ii) Earnings Per Share (after exceptional items)                                        |                         |                         |                         |                         |                         |                       |            |
| (a) Basic                                                                                | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.02                  |            |
| (b) Diluted                                                                              | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.01                    | 0.02                  |            |

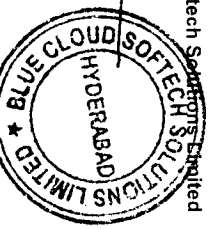
Notes: 1. The above Unaudited financial Results for the quarter ended on 30th September 2018, have been reviewed by the Audit Committee and approved by the Board of Directors on 14.11.2018

2. The company operates in single segment, hence AS-17 is not applicable.

3. Previous year figures were regrouped / re arranged wherever necessary.

M/s. Blue Cloud Softech Solutions Limited

Director



**BLUE CLOUD SOFTECH SOLUTIONS LIMITED**  
(Formerly Known as Adithya Aquaculture Limited)

**Statement of Assets and Liabilities as at 30th September, 2018**

| Particulars                         | Note No | As at              | As at              |
|-------------------------------------|---------|--------------------|--------------------|
|                                     |         | 30-09-2018         | 31-03-2018         |
|                                     |         | (₹)                | (₹)                |
| <b>ASSETS</b>                       |         |                    |                    |
| 1 <b>Non-current assets</b>         |         |                    |                    |
| (a) Property, Plant and Equipment   |         | 1,82,98,773        | 1,83,79,511        |
| 2 <b>Current assets</b>             |         |                    |                    |
| (a) Inventories                     |         | -                  | -                  |
| (b) Financial Assets                |         |                    |                    |
| (i) Cash and Cash equivalents       |         | 65,842             | 33,033             |
| (ii) Trade Receivables              |         | 76,59,023          | 85,91,769          |
| (iii) Short Term Loans and Advances |         | 2,11,44,166        | 2,10,71,390        |
| (c) Other current assets            |         | -                  | -                  |
| <b>Total</b>                        |         | <b>4,71,67,804</b> | <b>4,80,75,703</b> |
| <b>EQUITY AND LIABILITIES</b>       |         |                    |                    |
| <b>Equity</b>                       |         |                    |                    |
| (a) Equity Share Capital            |         | 11,95,04,000       | 11,95,04,000       |
| (b) Other Equity                    |         | (7,24,54,566)      | (7,26,83,186)      |
| <b>LIABILITIES</b>                  |         |                    |                    |
| 1 <b>Non-Current Liabilities</b>    |         |                    |                    |
| (a) Financial Liabilities           |         |                    |                    |
| (i) Borrowings                      |         |                    |                    |
| (b) Deferred tax liabilities (Net)  |         | (1,92,030)         | (1,73,750)         |
| 2 <b>Current Liabilities</b>        |         |                    |                    |
| (a) Financial Liabilities           |         |                    |                    |
| (i) Trade Payables                  |         | -                  | 10,57,590          |
| (b) Other current liabilities       |         |                    |                    |
| (c) Provisions                      |         | 3,10,400           | 3,71,049           |
| <b>Total</b>                        |         | <b>4,71,67,804</b> | <b>4,80,75,703</b> |





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

Tel. : (91-40) 2311 9499  
E-mail : pcnassociates@yahoo.com

**LIMITED REVIEW REPORT-STANDALONE FINANCIAL RESULTS**

To

The Board of Directors

M/s. **BLUE CLOUD SOFTECH SOLUTIONS LIMITED**

**Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2018**

1. We have reviewed the accompanying statement of unaudited Standalone Ind AS financial results of M/s. **BLUE CLOUD SOFTECH SOLUTIONS LIMITED** for the quarter ended 30<sup>th</sup> September, 2018 and year to date from April 1<sup>st</sup> 2018 to September 30<sup>th</sup> 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on 14<sup>th</sup> November, 2018. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

M. Narsimhan



**P C N & ASSOCIATES**

CHARTERED ACCOUNTANTS

Plot No. 12, "N Heights"

Ground Floor, Software Layout Unit

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E-mail : pcnassociates@yahoo.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Ind AS 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 and SEBI circular dated 05<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C N & Associates.,

(formerly known as Chandra Babu Naidu & Co)

Chartered Accountants

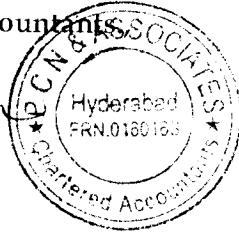
FRN: 016016S

*M. Naveen*

M Naveen

Partner

M.No. 237316



Place: Hyderabad

Date: 14<sup>th</sup> November 2018