

Review report to
The Board of Directors
BLS Infotech Limited.

We have reviewed the accompanying statement of unaudited financial results of BLS Infotech Limited for the period ended September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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.

For Acharyya Swapan & Co.
Chartered Accountants
FRN. 0325797E



(Aditya Singh)
Partner
(M.No. 068958)

UDIN-24068958BKFMJS2861

Place of Signature: Kolkata
Date : 14/11/2024

BLS INFOTECH LTD.
CIN : L30007WB1985PLC038686
Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017
UNAUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED AS ON 30TH SEPTEMBER, 2024.

| Sl. No. | Particulars | STANDALONE | | | | | Rs. In Lacs |
|---------|---|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|--------------|
| | | Quarter Ended | | | Half Year Ended | Year Ended | |
| | | 30.09.24 (Unaudited) | 30.06.24 (Unaudited) | 30.09.23 (Unaudited) | 30.09.24 (Unaudited) | 31.03.24 (Audited) | |
| 1 | INCOME FROM OPERATIONS | | | | | | 8.77 |
| 2 | OTHER INCOME | 7.00 | 1.50 | 4.20 | 8.50 | | 14.40 |
| 3 | TOTAL REVENUE (1+2) | 7.00 | 1.50 | 4.20 | 8.50 | | 23.17 |
| 4 | EXPENDITURE | | | | | | |
| | a) COST OF MATERIAL | | | | | | - |
| | b) DEPRECIATION | | | | | | - |
| | c) OTHER EXPENSES | 1.05 | 0.40 | 3.70 | 1.45 | | 22.62 |
| | TOTAL EXPENDITURE | 1.05 | 0.40 | 0.50 | 1.45 | | 22.62 |
| 5 | PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS | 5.95 | 1.10 | 0.50 | 7.05 | | 0.54 |
| 6 | EXCEPTIONAL ITEMS | | | | | | - |
| 7 | INTEREST / FINANCIAL CHARGES | | | | | | - |
| 8 | PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX | 5.95 | 1.10 | 0.50 | 7.05 | | 0.54 |
| | TAX & DEFERRED TAX | | | | | | 0.14 |
| 9 | PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX | 5.95 | 1.10 | 0.50 | 7.05 | | 0.40 |
| 10 | NET PROFIT/(LOSS) FOR THE PERIOD | | | | | | |
| 11 | OTHER COMPREHENSIVE INCOME (OCI) | | | | | | |
| | a) Items that will not be reclassified to profit or loss | - | - | - | - | | - |
| | b) Income Tax relating to items that will not be reclassified to profit or loss | - | - | - | - | | - |
| 12 | TOTAL OTHER COMPREHENSIVE INCOME (OCI) | - | - | - | - | | - |
| 13 | TOTAL COMPREHENSIVE INCOME FOR THE PERIOD | 5.95 | 1.10 | 0.50 | 7.05 | | 0.40 |
| 16 | PAID-UP EQUITY SHARE (FACE VALUE OF Rs.1/- each) | 4376.95 | 4376.95 | 4376.95 | 4376.95 | | 4376.95 |
| 17 | OTHER EQUITY | - | - | - | - | | - |
| 18 | EARNINGS PER SHARE (FACE VALUE OF RS.1 EACH) | | | | | | |
| | a) Basic/Diluted EPS before Extraordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | a) Basic/Diluted EPS after Extraordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |

NOTE:-

- The above results have been taken on record at the Board meeting held on 14.11.2024 & have been reviewed by the Audit Committee meeting held on 14.11.2024.
- i) Committee meeting held on 14.11.2024.
 - ii) Since the Company is operating under the one board business, Segment reporting is not required.
 - iii) As there is no any assets, so depreciation is not charged in the the company.
 - iv) Previous year/quarter figures are regrouped/restated, whenever found necessary.

Place: Kolkata
Date : 14.11.2024

for **ACHARYYA SWAPAN & CO.**
Chartered Accountants

(CA Aditya Singh)
Mem.No. 068958

By order of the Board

Anirudh Manani
DIRECTOR

UDIN-24068958BKF MJ S2861

BLS INFOTECH LTD
CIN : L30007WB1985PLC038686
Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

Rs. In Lacs

| Particulars | As at 30.09.2024 | As at 31.03.2024 |
|-------------------------------------|------------------|------------------|
| I. ASSETS | | |
| (1) Non-Current | | |
| Advance for Project | 3,407.98 | 3,407.98 |
| Total Non-Current Assets | 3,407.98 | 3,407.98 |
| (2) Current | | |
| Financial Assets | | |
| (a) Trade receivables | 454.67 | 454.57 |
| (b) Cash and cash equivalents | 10.29 | 3.34 |
| (d) Short Term Loans | 189.53 | 189.53 |
| Other current assets | 35.75 | 35.75 |
| Total Current Assets | 690.24 | 683.19 |
| Total Assets | 4,098.22 | 4,091.17 |
| II. EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| (a) Equity Share Capital | 4,376.95 | 4,376.95 |
| (b) Other Equity | (296.54) | (303.60) |
| Total Equity | 4,080.41 | 4,073.35 |
| (2) Current Liabilities | | |
| (a) Other current Liabilities | 17.67 | 17.67 |
| (b) Current Tax Liabilities | 0.14 | 0.14 |
| Total Current Liabilities | 17.81 | 17.81 |
| Total Equity and Liabilities | 4,098.22 | 4,091.17 |

for **ACHARYYA SWAPAN & CO.**
Chartered Accountants


(CA Aditya Singh)
Mem.No. 068958



UDIN-24068958BKFMJS2861