

13<sup>th</sup> February, 2024

<p>Listing Department <b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra- Kurla Complex, Bandra (E), Mumbai 400051</p> <p><b>NSE Symbol: SPLIL</b></p>	<p>Listing Department <b>BSE Limited</b> Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001</p> <p><b>Scrip Code: 532651</b></p>
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**Subject- Compliance u/r 47 of SEBI (LODR) Regulation, 2015**

Dear Sir/Madam,

Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, please find enclosed the extracts of the newspaper advertisements published for dissemination of approved unaudited financial results (single segment & standalone) for the quarter ended 31<sup>st</sup> December, 2023 in the below mentioned newspapers-

- a) Business Standard-English
- b) Business Standard- Hindi

Please take it on your record

Thanking you

Yours faithfully,  
For, **SPL Industries Limited**

**Vishal  
Srivastava**  
a

Digitally signed by Vishal Srivastava  
DN: cn=Vishal Srivastava,  
2.5.4.20=ac898e1f147a3a4b4a4b4b4c7ee  
140546164440402708705924160225be  
serialCode=200012, street=Subabju ka  
mahalla, gram post nayla via karnala, Nayla,  
Distt=,  
serialNumber=054610c715435b475e05da  
50ba97,  
serialNumber=5903209e4e07f6304406554  
e4dc47d9566735524ee05207993b517ff1e  
c, postalCode=, cn=Vishal Srivastava  
Date: 2024.02.13 12:51:52 +05'30'

**Vishal Srivastava**  
(Company Secretary &  
Compliance Officer)





**एसपीएल इंडस्ट्रीज लिमिटेड**  
 पंजीकृत कार्यालय : 202, द्वितीय तल, विक्रमादित्य टॉवर, अलकनन्दा मार्केट, कालाकाठी, नई दिल्ली-110019  
 ई-मेल : [cs@splimited.com](mailto:cs@splimited.com) | सीआइएन : L74899DL1991PLC062744

प्रबंधक सूचीबद्धता विभाग, एनएसई, बीएसई

**31 दिसम्बर, 2023 को समाप्त तिमाही के स्टैंडअलोन वित्तीय परिणामों का सारांश**  
 (आंकड़े रु. लाख में)

विवरण	समाप्त तिमाही 31.12.2023	समाप्त तिमाही 30.09.2023	समाप्त तिमाही 31.12.2022	समाप्त तिमाही 31.12.2023	समाप्त तिमाही 31.12.2022	समाप्त तिमाही 31.03.2023
	अलेखापरीक्षण	अलेखापरीक्षण	अलेखापरीक्षण	अलेखापरीक्षण	अलेखापरीक्षण	अलेखापरीक्षण
प्रचालनों से कुल आय (निवल)	3,403.68	4,487.93	6,328.96	13,875.47	24,073.77	29,836.57
साधारण गतिविधियों से निवल लाभ/(हानि) (असाधारण मदों से पूर्व)	238.20	315.52	676.05	1,017.06	2,776.51	3,291.78
साधारण गतिविधियों से निवल लाभ/(हानि) (असाधारण मदों के पश्चात)	238.20	315.52	676.05	1,017.06	2,776.51	3,205.91
कर परचायत आय/हेतु निवल लाभ/(हानि) (असाधारण मदों के पश्चात)	185.93	230.96	489.88	750.42	2,044.28	2,383.59
कुल व्यापक आय (लाभ/(हानि) (कर परचायत) तथा अन्य व्यापक आय (कर परचायत) सहित)	185.93	230.96	489.88	750.42	2,044.28	2,398.25
इक्विटी शेयर पूंजी	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
आय प्रति शेयर (असाधारण मदों से पूर्व) (रु. 10/- प्रत्येक के)	0.82	1.09	2.33	3.51	9.57	11.35
सेलिंग : आइएएडिई :	0.82	1.09	2.33	3.51	9.57	11.35
आय प्रति शेयर (असाधारण मदों तथा कर के पश्चात) (रु. 10/- प्रत्येक के)	0.64	0.80	1.69	2.59	7.05	8.22
सेलिंग : आइएएडिई :	0.64	0.80	1.69	2.59	7.05	8.22

**टिप्पणियाँ :**

- उपरोक्त परिणामों को समीक्षा लेखापरीक्षा समिति द्वारा की गयी है और 12 फरवरी, 2024 को आयोजित सम्मेलन के निदेशक मण्डल की बैठक में अनुमोदित किया गया।
- सांख्यिक लेखापरीक्षाओं ने 31 दिसम्बर, 2023 को समाप्त तिमाही/निमाही के परिणामों की समीक्षा की है।
- यह विवरण कम्पनी अधिनियम, 2013 की धारा 133 के तहत निर्धारित कम्पनी (भारतीय लेखांकन मानक) नियम, 2015 (इंड एएस) तथा प्रयोग्य सीमा तक अन्य मान्यताप्राप्त लेखांकन परिपत्रों और नीतियों के अनुसार तैयार किया गया है। कम्पनी ने 01 अप्रैल, 2017 से इंड-एएस अपनाया है।
- निदेशक मण्डल की बैठक 12 फरवरी, 2024 को निर्धारित समय पर आयोजित की गयी और उपरोक्त परिणाम अनुमोदित किये गये।
- इंड एएस 108 "प्रचालन खर्च" के अनुसार, कम्पनी ने सेलिंग स्ट्रैटेजीयल वित्तीय परिणामों के एक भाग के रूप में उद्घाटित किया है।
- 1 अप्रैल, 2018 से प्रभावी, कम्पनी ने आइएएडिई के साथ अनुबंध से इंड-एएस 115-रेवेन्यू स्वीकार किया है। इंड-एएस 115 को अपनाते का प्रभाव वित्तीय विवरणों पर असाध्य है।
- 1 अप्रैल, 2019 से प्रभावी, कम्पनी ने इंड-एएस 116-लीज अपनाया है। इंड-एएस 116-लीज अपनाते का प्रभाव वित्तीय परिणामों पर असाध्य है।
- 31 दिसम्बर, 2023 को समाप्त तिमाही/निमाही के दौरान एक शिकायत प्रान्त हुई और तदनुसार उसका निपटारा कर दिया गया।
- जहाँ उचित समझा गया, गत वर्ष/अवधि के आंकड़ों को रीकॉन्स्ट्रिक्चर्ड/रीकॉन्सिडरिड किया गया है।

रवान : फनीलवन्द  
 तिथि : 12.02.2024

मुकेश कुमार अग्रवाल  
 (प्रबंध निदेशक)

**यूरो एशिया एक्सपोर्ट्स लिमिटेड**  
 सीआइएन : L51909DL1981PLC012621  
 पंजीकृत कार्यालय : प्लॉट नं. 3-ए, प्रथम तल, जीएलके-एक्स, लोहा मण्डी, नारायणा इंडस्ट्रियल एरिया, नई दिल्ली-110028  
 ई-मेल : [info@euroasiaexports.com](mailto:info@euroasiaexports.com), दूरभाष नं. : 0124- 4577733  
 31 दिसम्बर, 2023 को समाप्त तिमाही हेतु अलेखापरीक्षित वित्तीय परिणामों का सारांश

(रु. लाख में)

विवरण	31 दिसम्बर, 2023 को समाप्त तिमाही	30 दिसम्बर, 2023 को समाप्त तिमाही	31 दिसम्बर, 2022 को समाप्त तिमाही
	(अलेखापरीक्षण)	(अलेखापरीक्षण)	(अलेखापरीक्षण)
प्रचालनों से कुल आय (निवल)	9.32	5.21	4.16
कर पूर्व अर्वाधि हेतु निवल (हानि) एवं अपवादित मदें	0.53	0.57	(1.39)
कर पूर्व अर्वाधि हेतु निवल (हानि)	0.53	0.57	(1.39)
कर परचायत अर्वाधि हेतु निवल (हानि)	0.53	0.57	(1.39)
अर्वाधि हेतु कुल व्यापक आय	0.53	0.57	(1.39)
इक्विटी शेयर पूंजी	156.88	156.88	156.88
आय प्रति शेयर :	0.03	0.04	(0.09)
सेलिंग : आइएएडिई :	0.03	0.04	(0.09)

टिप्पणी : उपरोक्त सेमी (सूचीबद्धता विवरण एवं प्रकटन अंश) विनियम, 2015 के विनियम 33 के तहत तैयार किया गया है। कम्पनी के साथ वर्ष तिमाही वित्तीय परिणामों के विस्तृत प्रकृत का सारांश है। तिमाही वित्तीय परिणामों का पूर्ण प्रकृत स्टॉक एक्सचेंज की वेबसाइट [www.bseindia.com](http://www.bseindia.com) तथा कम्पनी की वेबसाइट [www.euroasiaexports.com](http://www.euroasiaexports.com) पर उपलब्ध है।

यूरो एशिया एक्सपोर्ट्स लिमिटेड के निदेशक मण्डल के लिए तय उनकी ओर से  
 तिथि : 12.02.2024  
 रवान : नई दिल्ली

मुकेश कुमार अग्रवाल  
 निदेशक  
 सीआइएन : 08606277

रविशंकर कुमार अग्रवाल  
 प्रबंध निदेशक  
 सीआइएन : 06595136

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**Business Standard Insight Out**

**BLS INTERNATIONAL SERVICES LIMITED**  
 CIN: L51909DL1983PLC016907

Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044

Tel. No.: 011-45795002 Fax: 011-23755264 Email: [compliance@blsinternational.net](mailto:compliance@blsinternational.net), Website: [www.blsinternational.com](http://www.blsinternational.com)

**Statement Of Unaudited Consolidated & Standalone Financial Results For The Quarter And Nine Months Ended December 31, 2023**

**MANAGEMENT DISCUSSION & ANALYSIS OF RESULTS**

- The company continued to witness strong operating results. For the quarter that ended on December 31, 2023, the company's consolidated revenue stood at INR 437.9 Cr. While operating EBITDA witnessed a growth of 33.6% to INR 88.6 Cr
- The company's operating EBITDA margins continue to be in excess of 20%, primarily driven by an improved business mix, specifically in the Visa & Consular services segment.
- Management is focused on improving profitability and cash generation as key business performance metrics; the Company continues to be a debt-free company with cash on books at - Rs. 754 Cr.
- Given the asset-light nature of the business, the company has been able to generate significant returns for its shareholders: ROCE at 34.1% & ROE at 30.8% (based on 9M FY24 annualized financials).
- The company continues to be one of the largest Visa & Consular Services companies. Amongst several others, the company processes Visa applications mainly for Spain, Italy, Portugal, Germany, Thailand, Hungary, Morocco, India, Vietnam, Malaysia, Slovakia, etc

**6. Growth Drivers:**

- Opening up of key geographies for travel & tourism
- Winning new contracts as well as tenders which are in the pipeline
- Increasing demand for value-added services
- Inorganic opportunities in both Visa & Consular and Digital Services segments

**Consolidated financial results:-** (Rs. In Lakhs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	Dec 31, 2023 Unaudited	Sep 30, 2023 Unaudited	Dec 31, 2022 Unaudited	Dec 31, 2023 Unaudited	Dec 31, 2022 Unaudited	March 31, 2023 Audited
Total Income from Operations	43,788.28	40,773.67	43,789.88	1,22,910.73	1,06,756.31	1,51,618.88
Net Profit for the period (before tax & exceptional items)	9,099.41	8,717.83	6,929.62	25,860.95	15,792.79	22,308.87
Net Profit for the period (after tax & exceptional items)	8,718.29	8,199.60	4,584.95	24,016.82	12,753.77	20,426.58
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	8,441.69	9,591.28	6,242.62	25,237.63	15,751.16	23,887.22
Paid Up Equity Share Capital (Face Value Re. 1/- each)	4,117.41	4,117.41	4,105.84	4,117.41	4,105.84	4,108.20
Earning per Share (EPS)(not Annualised)						
(a) Basic EPS - Rs.	2.05	1.91	1.23	5.64	3.20	4.89
(b) Diluted EPS - Rs.	2.05	1.91	1.23	5.64	3.20	4.89

**Notes:**

- Key Standalone financial information is as under :-

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	Dec 31, 2023 Unaudited	Sep 30, 2023 Unaudited	Dec 31, 2022 Unaudited	Dec 31, 2023 Unaudited	Dec 31, 2022 Unaudited	March 31, 2023 Audited
Total Income from Operations	2,332.61	2,757.03	2,198.32	7,843.12	6,162.60	8,682.47
Net Profit for the period (before tax & exceptional items)	377.94	1,575.70	996.12	2,249.32	3,508.71	4,681.59
Net Profit for the period (after tax & exceptional items)	504.86	1,478.90	760.45	2,198.65	3,021.61	4,125.42
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	512.18	1,486.21	752.79	2,220.60	3,024.22	4,129.74

2. The above unaudited results have been reviewed by the Audit Committee of the Board and taken on record at the meeting of the Board of Directors held on 12th February, 2024. The Statutory Auditor of the company have carried out limited review as required under SEBI (Listing Obligations and Disclosure Requirements), 2015 and the related report is being submitted to the concerned stock exchanges.

3. Group's subsidiary BLS E Services Ltd. (BLS E) has been listed in BSE/NSE on 6th February 2024 after getting necessary regulatory approvals.

4. BLS International FZE, UAE, wholly owned subsidiary, has entered into a definitive Share Purchase Agreement to acquire 100% stake in iData Danismanlik Ve Hizmet Dis Ticaret Anonim Sirketi ("iDATA") and its wholly owned subsidiaries for an Enterprise Value of Euro 50 Million (Rs. 450 Crores).

5. The board of directors of the Company at its Meeting held on February 12, 2024, has approved an interim dividend of Rs. 0.50 per equity share of the face value of Rs. 1/- each aggregating Rs. 2,058.71 Lakhs.

6. The above is an extract of the detailed format of Quarterly & Nine Months Ended Financial Results filed with the stock Exchanges Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the Quarterly & Nine Months ended 31st December 2023 Financial Results are available on the Stock Exchange websites ([www.nseindia.com](http://www.nseindia.com), [www.bseindia.com](http://www.bseindia.com) and [www.mseil.in](http://www.mseil.in)) and hosted on the company's website at ([www.blsinternational.com](http://www.blsinternational.com))

For BLS International Services Limited  
 sd/-  
 Shikhar Aggarwal  
 Jt. Managing Director  
 DIN 06975729

Place : New Delhi  
 Date : 12th February, 2024

For BLS E- Services Limited  
 sd/-  
 Shikhar Aggarwal  
 Chairman  
 DIN 06975729

**BLS E-SERVICES LIMITED**  
 CIN:U74999DL2016PLC298207

Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044  
 Corp. Office: Plot no. 865, Udyog Vihar, Phase V, Gurugram, Haryana-122016, INDIA

Tel. No.: 011-45795002, Email: [cs@blseservices.com](mailto:cs@blseservices.com); Website: [www.blservices.com](http://www.blservices.com)

**Statement Of Unaudited Consolidated And Standalone Financial Results For The Quarter And Nine Months Ended December 31, 2023**

Figures represent Q3FY24

Operating Revenue	3.7%	Rs 71.65 Crore
Operating EBITDA	15.7%	Rs 10.31 Crore
PBT	27.10%	Rs 10.51 Crore

Figures above depict year on year comparison

**MANAGEMENT DISCUSSION & ANALYSIS OF RESULTS**

- Company registered Operational Revenue of ₹ 71.65 Cr, a growth of 3.7% versus previous corresponding qtr.
- Consolidated operating EBITDA stood at ₹ 10.31 Crores in Q3 FY24, up 15.7% from ₹ 8.92 Crores in Q3 FY23.
- Profit before tax and before exceptional item was INR 10.51 Crores versus INR 8.27 Crores in Q3FY23, a growth of 27.1%

**Consolidated financial results:-** Amount in (₹) in lakhs

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	Dec 31, 2023 Unaudited	Sep 30, 2023 Unaudited	Dec 31, 2022 Unaudited	Dec 31, 2023 Unaudited	Dec 31, 2022 Unaudited	March 31, 2023 Audited
Total Income from Operations	7,165.16	8,084.28	6,906.91	22,783.04	17,035.48	24,306.07
Net Profit for the period (before tax & exceptional items)	1,051.00	1,218.49	826.91	3,128.55	1,800.82	2,957.94
Net Profit for the period (after tax & exceptional items)	794.57	911.54	(1,205.54)	2,262.68	(487.07)	2,033.18
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	782.83	886.11	(1,205.40)	2,228.52	(486.46)	2,047.81
Paid-up equity share capital (Face Value Per Share Rs.10/-)	6,672.65	6,672.65	6,672.65	6,672.65	6,672.65	6,672.65
Earning Per Share ( of Rs. 10/- each) (not Annualised) (in Rupees)						
(a) Basic	1.12	1.27	(2.07)	3.16	(0.99)	3.02
(a) Diluted	1.12	1.27	(2.07)	3.16	(0.99)	3.02

**Notes:**

- Key Standalone financial information is as under:-

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	Dec 31, 2023 Unaudited	Sep 30, 2023 Unaudited	Dec 31, 2022 Unaudited	Dec 31, 2023 Unaudited	Dec 31, 2022 Unaudited	March 31, 2023 Audited
Total Income from Operations	820.86	1,013.22	380.83	2,605.66	977.70	2,053.35
Net Profit for the period (before tax & exceptional items)	92.41	192.32	(73.33)	251.37	(253.90)	422.13
Net Profit for the period (after tax & exceptional items)	70.11	151.98	(1,895.75)	121.68	(2,031.50)	103.05
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	70.00	151.78	(1,895.75)	121.37	(2,031.50)	103.05
Paid-up equity share capital (Face Value Per Share Rs.10/-)	6,672.65	6,672.65	6,672.65	6,672.65	6,672.65	6,672.65
Earning Per Share ( of Rs. 10/- each) (not Annualised) (in Rupees)						
(a) Basic	0.11	0.23	(3.13)	0.18	(3.36)	0.17
(b) Diluted	0.11	0.23	(3.13)	0.18	(3.36)	0.17

- The above results have been prepared in accordance with the Indian Accounting Standard (Ind AS)- 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and in compliance with SEBI.
- The unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2024 and have been reviewed by statutory auditor.
- The equity shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024. Accordingly, the above statement of unaudited consolidated financial results for the quarter ended December 31, 2023 are drawn up for the first time in accordance with the requirement of Regulation 33 of the Listing Regulations. The figures for the corresponding quarter and period ended December 31, 2022 and preceding quarter ended September 30, 2023 and year ended March 31, 2023, as reported in these unaudited consolidated financial results have been approved by the Company's Board of Directors, but have not been subjected to review of the statutory auditors of the Company since the requirement of submission of quarterly consolidated financial results is applicable on listing of equity shares of the Company from the quarter ended December 31, 2023. However, the management has exercised necessary care and diligence to ensure that the financial results for these periods are fairly stated.
- On January 4, 2024, the Company has undertaken a pre-IPO placement by way of private placement of 11,00,000 equity shares aggregating to Rs. 1375 lakhs at an issue price of Rs. 125 per equity share.
- The company has engaged in the business of "Digital Services" includes E-Governance, Business Correspondent and allied services and hence the Company has not made any additional segment disclosures.
- The agreement between our subsidiary, BLS Kendras Private Limited and the Punjab State e-Governance Society ("PSeGS"), executed on July 27, 2018, has reached the end of its contract period from November 27, 2023.
- The results for the quarter and nine months ended December 31, 2023 are available on the Company's website at [www.blservices.com](http://www.blservices.com) and also on the website of BSE Limited at [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com), where the shares of the Company are listed.
- Figures for the previous periods / year have been regrouped / reclassified wherever necessary to make them comparable.

Place : New Delhi  
 Date : February 12, 2024

For BLS E- Services Limited  
 sd/-  
 Shikhar Aggarwal  
 Chairman  
 DIN 06975729

**Jay SPEAKS**

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