

July 27 2021

National Stock Exchange of India Ltd.,

Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051

BSE Limited,

Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

Metropolitan Stock Exchange of India Ltd.,

Vibgyor Towers, 4 th Floor, Plot No. C62, G - Block, Opp. Trident Hotel, Bandra Kurla, Complex, Bandra (E), Mumbai – 400098

NSE Scrip Symbol: BLS

BSE Scrip Code: 540073

MSE Scrip Symbol: BLS

Dear Sir/Madam,**Subject: Outcome of Board of Directors meeting held on Tuesday, July 27, 2021**

In compliance with Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s) and re-enactment(s) thereof), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, July 27, 2021, has, *inter alia*, considered and approved the following items of agenda:

1. Standalone and Consolidated Unaudited Financial Results for the first quarter ended June 30, 2021, as recommended by Audit Committee of the Company. A copy of said standalone and consolidated unaudited financial results and Limited Review Report of Auditors for the quarter ended June 30, 2021 are enclosed herewith.
2. Appointment of M/s. D. K. Chawla & Co., Practicing Company Secretary as Secretarial Auditors of the Company for the FY 2021-2022. Brief Profile is enclosed herewith.
3. Appointment of M/s. Nangia & Co LLP, Chartered Accountants as Internal Auditors of the Company for the FY 2021-2022. Brief Profile is enclosed herewith

The Meeting commenced at 03:45 P.M. and concluded at 05:35 P.M.

Kindly take the same on your record.

For BLS International Services Limited

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Dharak A. Mehta
Company Secretary & Compliance Officer
ICSI Membership No.: ACS40502

Encl: as above**BLS International Services Limited**

Corporate Office :
912, Indra Prakash Building, 21, Barakhamba Road, New Delhi – 110001 (INDIA)
☎ : +91-11-23716531 📠 : +91-11-23755264 ✉ : investors@blsinternational.net
Regd. Office :
G-4B-1, Extension Mohan Co-operative Indl. Estate, Mathura Road, New Delhi - 110044 (India)

CIN No. : L51909DL1983PLC016907

BLS INTERNATIONAL SERVICES LIMITED

CIN: L51909DL1983PLC016907

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

Telephone number: 011-45795002; Fax: 011-23755264; Email: compliance@blsinternational.net; Website: www.blsinternational.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

Amount in (₹) in lakhs

Sl. No	Particulars	Quarter Ended			Year Ended
		June 30, 2021	March 31, 2021 (refer note 5)	June 30, 2020	March 31, 2021
		Unaudited	Audited	Unaudited	Audited
I	Income from operations	17,853.03	14,456.18	5,214.37	47,837.07
II	Other income	379.89	816.42	312.65	1,866.38
III	Total Income (I+II)	18,232.92	15,272.60	5,527.02	49,703.45
IV	EXPENSES				
	(a) Cost of services	12,348.06	10,449.60	3,472.20	33,652.60
	(b) Employees benefits expenses	1,665.79	1,264.69	609.97	4,370.20
	(c) Finance costs	1.94	17.43	11.01	54.28
	(d) Depreciation and amortisation expense	176.86	247.35	227.59	945.50
	(e) Other expenses	1,959.88	1,731.69	815.80	5,844.35
	Total Expenses (IV)	16,152.53	13,710.76	5,136.57	44,866.93
V	Profit/(Loss) before exceptional items & tax (III-IV)	2,080.39	1,561.84	390.45	4,836.52
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	2,080.39	1,561.84	390.45	4,836.52
VIII	Tax Expense				
	Current tax	59.21	(40.13)	473.53	511.73
	Tax credit entitlement	-	(659.05)	-	(659.05)
	Deferred tax	(3.92)	(38.69)	(3.34)	(51.23)
	Tax for earlier years	-	1.88	-	1.88
	Total Tax Expenses (VIII)	55.29	(735.99)	470.19	(196.67)
IX	Net Profit for the period (VII-VIII)	2,025.10	2,297.83	(79.74)	5,033.19
X	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to profit or loss				
	(i) Re-measurements gain/(loss) on defined benefit plans	6.99	21.94	2.59	33.27
	(ii) Tax on (i) above	(1.76)	(5.08)	(0.65)	(7.04)
	(iii) Changes in fair value of financial assets if designated to OCI	-	25.32	-	25.32
	(iv) Tax on (iii) above	-	54.23	-	54.23
	Items that will be reclassified to Profit and loss				
	Foreign Currency translation reserve	504.27	(170.10)	33.26	(1,021.71)
	Total other comprehensive income, net of tax	509.50	(73.69)	35.20	(915.93)
XI	Total Comprehensive Income for the period (IX+X)	2,534.60	2,224.14	(44.54)	4,117.26
	Profit for the attributable to :				
a)	Owners of the Parents	2,033.36	2,350.57	(79.45)	5,015.42
b)	Non-Controlling interests	(8.26)	(52.74)	(0.29)	17.77
	Total Comprehensive income attributable to:				
a)	Owners of the Parents	2,542.86	2,276.88	(44.25)	4,099.48
b)	Non-Controlling interests	(8.26)	(52.74)	(0.29)	17.77
XII	Paid-up equity share capital (Face Value Per Share Re. 1/-)	1,024.50	1,024.50	1,024.50	1,024.50
XIII	Other Equity	-	-	-	44,956.80
XIV	Earning Per Share (of Re. 1/- each) (not Annualised)				
	(a) Basic	1.98	2.29	(0.08)	4.90
	(a) Diluted	1.98	2.29	(0.08)	4.90

Notes to Consolidated financial results :

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Group is engaged in the business of "visa and other allied services" and this is the only reportable segment in accordance with IND AS-108 'Operating Segment'.
- In 2018-19, the Group has recognized profit of Rs. 3,382.80 lakhs on sale of fixed assets by three subsidiaries (namely BLS E-Services Private Limited, BLS IT-Services Private Limited and BLS E-Solutions Private Limited). However, confirmation from Punjab Government is awaited.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th July 2021. Limited review of these results has been carried out by the Statutory Auditors.
- The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year which were subject to limited review by the statutory auditor of the Group.
- The COVID-19 situation and the consequent decline in travel and tourism globally have adversely affected the operations of the Company during the FY 2020-21. With governments re-opening the borders and vaccination drives going on full swing globally, we expect the travel and tourism business to pick up in the current financial year and a positive impact in our operations.
We have undertaken various cost controlling measures to mitigate the adverse impact of COVID-19, which inter alia includes reduction in direct and overhead expenses during FY20-21. We continue to monitor the situation closely to improve our financial position.
- The previous period figures have been regrouped/reclassified wherever necessary.

For BLS International Services Limited



Shikhar Aggarwal
Jt. Managing Director
DIN 06975729

Independent Auditors' Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
BLS International Services Limited
Delhi

- i. We have reviewed the accompanying statement of unaudited consolidated financial results of **BLS International Services Limited** (the 'Holding Company'), its subsidiaries and step-down subsidiaries (the Holding Company, its Subsidiaries and step-down subsidiaries together referred as 'the Group') for the quarter ended June 30, 2021, along with notes (the 'Statement'), attached herewith being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- ii. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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 as amended (the Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- iii. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

- iv. The Statement includes results of the following entities:

Subsidiaries/step down subsidiaries:

1. BLS International FZE

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2. Consular Outsourcing BLS Services Inc., USA*
 3. BLS International Services Canada Inc.*
 4. BLS International Services Norway AS*
 5. BLS International Services Singapore Pte. Limited*
 6. BLS International Services Malaysia SDN. BHD.*
 7. BLS International Services Limited, Hongkong*
 8. BLS International Services (UK) Limited*
 9. BLS VAS Services Pte. Limited, Singapore *
 10. BLS International Services, UAE*
 11. BLS International Vize Hizmetleri Ltd. Sirketi., Turkey*
 12. BLS International (South Africa)*
 13. BLS E-Services Private Limited (BEServPL)
 14. BLS E-Solutions Private Limited (BESoIPL)
 15. BLS IT-Services Private Limited (BITPL)
 16. Starfin India Private Limited**
 17. Reired BLS International Services Private Limited
 18. BLS Kendras Private Limited
 19. BLS International Employees Welfare Trust
- *Subsidiaries of BLS International FZE
- **Subsidiary of BLS E-Services Private Limited

v. Based on our review conducted and procedures performed as stated in para 3 above, except for possible impact of matters stated in paragraphs 6 below, and based on the considerations of review reports of other auditors referred to in paragraph 8 below, and management certified financial information, nothing further has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards i.e. ('Ind AS') prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

vi. We draw attention to Note No.3 to the Statement, wherein in the earlier year, the group has recognized profit of Rs. 3,382.80 lakhs on sale of fixed assets by three subsidiaries (namely BEServPL, BESoIPL and BITPL). Details are as under :

The Punjab State E-Governance Society, ('PSeGS' or 'Punjab Government') has terminated master service agreement with three Indian Subsidiaries namely BEServPL, BESoIPL and BITPL vide its letter dated January 30, 2018. As per the terms of contract, these Companies have to transfer the fixed assets (hardware infrastructure) at the net block (Procurement price less depreciation as per provision of the Act) of the assets. The above mentioned three subsidiaries have accordingly handed over the hardware infrastructure to the authority and transferred these at the net block based on their understanding of the master service agreement by taking the life of these assets of 5 years and have accounted profit on such

transfer. The above mentioned three subsidiaries have communicated the basis of computing net block to the authority which is pending for final acceptance by them.

Pending final acceptance/ confirmation of the sale price of fixed assets by the Authority, we cannot comment upon the correctness of the amount receivable from the Authority.

vii. Emphasis of matter

We draw attention to:

- a) Note 6 to the Statement, the Company has considered internal and external information upto the date of this report in respect of the current and estimated future global economic indicators consequent to the global health pandemic.
- b) In earlier years, the Punjab Government has terminated the master service agreement entered with three Indian Subsidiaries namely BEServPL, BESoIPL and BITPL vide its letter dated January 30, 2018, which was only the source of the revenue of these Companies. However, the management is making efforts to secure further contracts/business in these subsidiaries and is able to achieve success in respect of one subsidiary (ie, BEServPL) and is of the view that going concern assumption is not affected. We have relied upon the management's contention.
- c) The trade receivables of three Indian Subsidiaries namely BEServPL, BESoIPL and BITPL from Punjab Government aggregating to Rs. 6,525.69 lakhs net of provision of Rs 180 lakhs (Including amount for reimbursement of diesel and electricity expense and sale of fixed assets) as on June 30, 2021 for which recovery is slow. Further, the above-mentioned subsidiaries are in the process of account/balance reconciliations with the Punjab Government. However, management is confident that there is no impairment in the value of the amount to be recovered and we have relied upon the management's contention.

Our conclusion is not modified in respect of above matters.

viii. Other Matters

- a) We did not review the unaudited quarterly results of 13 subsidiaries/step-down subsidiaries, whose unaudited financial results reflect total revenue of Rs. 11485.02 lakhs; profit after tax Rs. 2032.97 lakhs and total comprehensive income of Rs. 2032.97 lakhs for the quarter ended June 30, 2021 as considered in this Statement.
- b) Out of companies mention in 8(a) above, the financial information of the balance 2 subsidiaries/step down subsidiaries whose quarterly standalone financial results reflect total revenue of Rs. 9818.64; profit after tax Rs. 2065.05 lakhs and total comprehensive income Rs. 2065.05 lakhs for the quarter ended June 30, 2021 as considered in this statement, have been reviewed by other auditors whose review

reports have been furnished to us. Our report, to the extent it concerns these subsidiaries (including step down subsidiary), on the unaudited quarterly consolidated financial results is based solely on the report of the other auditors and the procedure performed by us stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

- c) Out of companies mention in 8(a) above, the unaudited financial information for 11 subsidiaries/ step-down subsidiaries, whose unaudited financial results reflect total revenue of Rs. 1666.38 lakhs; loss after tax Rs. 32.08 lakhs and total comprehensive loss of Rs. 32.08 lakhs for the quarter ended June 30, 2021 as considered in this Statement, duly certified by the management have been furnished to us. Our report to the extent it concerns these subsidiaries including step-down subsidiaries on the unaudited quarter consolidated financial results is based solely on the management certified financial results/information. These are not considered material to the Group.

Our conclusion is not modified in respect of this matter.

For S. S. KOTHARI MEHTA & COMPANY

Chartered Accountants

Firm Registration No: 000756N

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Partner

Membership No: 500607

Place: New Delhi

Dated: July 27, 2021

UDIN: 21500607AAAAIU8353

BLS INTERNATIONAL SERVICES LIMITED

CIN: L51909DL1983PLC016907

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

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

Amount in (₹) in lakhs

Sl. No	Particulars	Quarter Ended			Year Ended
		June 30, 2021	March 31, 2021 (refer note 4)	June 30, 2020	March 31, 2021
		Unaudited	Audited	Unaudited	Audited
I	Income from operations	614.82	649.94	315.15	2,025.77
II	Other income	92.30	228.79	2,598.18	2,990.48
III	Total Income (I+II)	707.12	878.73	2,913.33	5,016.25
IV	EXPENSES				
	(a) Cost of services	45.12	46.32	39.06	173.55
	(b) Employees benefits expenses	312.97	285.52	158.68	998.74
	(c) Finance costs	1.64	12.43	1.66	14.30
	(d) Depreciation and amortisation expense	38.74	72.69	40.00	191.14
	(e) Other expenses	289.85	419.03	181.19	1,259.21
	Total Expenses (IV)	688.32	835.99	420.59	2,636.94
V	Profit /(Loss) before exceptional items & tax (III-IV)	18.80	42.74	2,492.74	2,379.31
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	18.80	42.74	2,492.74	2,379.31
VIII	Tax Expense				
	Current tax	8.92	(131.85)	436.68	304.83
	Deferred tax	(3.48)	1.72	(2.14)	(8.67)
	Tax for earlier years	-	2.26	-	2.26
	Total Tax Expenses (VIII)	5.44	(127.87)	434.54	298.42
IX	Net Profit for the period (VII-VIII)	13.36	170.61	2,058.20	2,080.89
X	Other Comprehensive Income (OCI)				
	Items that will not be reclassified to profit or loss				
	(i) Re-measurements gain/(loss) on defined benefit plans	6.01	16.28	2.59	24.06
	(ii) Tax on (i) above	(1.51)	(4.09)	(0.65)	(6.05)
	(iii) Changes in fair value of financial assets if designated to OCI	-	25.32	-	25.32
	(iv) Tax on (iii) above	-	54.23	-	54.23
	Total other comprehensive income, net of tax	4.50	91.74	1.94	97.55
XI	Total Comprehensive Income for the period (IX+X)	17.86	262.35	2,060.14	2,178.44
XII	Paid-up equity share capital (Face Value Per Share Re. 1/-)	1,024.50	1,024.50	1,024.50	1,024.50
XIII	Other Equity				4,546.18
XIV	Earning Per Share (of Re. 1/- each) (not Annualised) (in Rupees)				
	(a) Basic	0.01	0.17	2.01	2.03
	(a) Diluted	0.01	0.17	2.01	2.03

Notes to standalone financial results :

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company is engaged in the business of "visa and other allied services" and this is the only reportable segment in accordance with IND AS-108 'Operating Segment'.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 27th July 2021. Limited review of these results has been carried out by the Statutory Auditors.
- The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year which were subject to limited review by the statutory auditor of the Company.
- The COVID- 19 situation and the consequent decline in travel and tourism globally have adversely affected the operations of the Company during the FY 2020-21. With governments re-opening the borders and vaccination drives going on full swing globally, we expect the travel and tourism business to pick up in the current financial year and a positive impact in our operations.
We have undertaken various cost controlling measures to mitigate the adverse impact of COVID-19, which inter alia includes reduction in direct and overhead expenses during FY20-21. We continue to monitor the situation closely to improve our financial position.
- The previous period figures have been regrouped/reclassified wherever necessary.

For BLS International Services Limited



Shikhar Aggarwal
Jt. Managing Director
DIN 06975729

Place : New Delhi
Date : 27th July 2021

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors,
BLS International Services Limited
New Delhi

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the statement') of BLS International Services Limited (the "Company") for the quarter ended June 30, 2021 (the statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
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 relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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5. Emphasis of matter

We draw attention to Note No. 5 to the Statements, the Company has considered internal and external information upto the date of this report in respect of the current and estimated future global economic indicators consequent to the global health pandemic. Our conclusion on the Statement is not modified in respect of this matter.

For S. S. KOTHARI MEHTA & COMPANY

Chartered Accountants

Firm Registration No: 000756N

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Partner

Membership No.: 500607

Place: New Delhi

Dated: July 27, 2021

UDIN: 21500607AAAAIT4838

Annexure

Disclosure of information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015:

S. No.	Particulars	Secretarial Auditor	Internal Auditor
i.	Reason for Change	Appointment: to Comply with the Companies Act, 2013 and the requirements under SEBI(LODR) Regulations, 2015	Appointment: to Comply with the Companies Act, 2013 and the requirements under SEBI(LODR) Regulations, 2015
2.	Date of Appointment/cessation & terms of appointment	27-07-2021 M/s. D K Chawla & Co., Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.	27-07-2021 M/s. Nangia & Co., LLP, Chartered Accountants is appointed as Internal Auditor of the Company
3.	Brief profile (in case of appointment)	<p>Name of Auditor: CS Dasvinder Kaur, Prop. of M/s. D. K. Chawla & Co.</p> <p>Office Address: Off. No. 84, First Floor, Amrit Plaza Complex, Surya Nagar, Ghaziabad, U.P. –201011.</p> <p>Email: dasvindersidhu@gmail.com</p> <p>Field of Experience: Having working experience and proficiency in all matters related to company law, SEBI and various other Corporate laws.</p> <p>Terms of appointment: Conduct Secretarial Audit for Financial Year 2021-2022.</p>	<p>Name of Auditor: CA Prateek Aggarwal, Partner, Nangia & Co., LLP, Chartered Accountants.</p> <p>Office Address: 812-814, Tower B, Emmar Digital Greens, Sector 61, Gurgaon, Haryana - 122102</p> <p>Website: www.nangia.com</p> <p>Field of Experience: Having working experience and proficiency in all matters related to finance and accounts, human resource management and security management.</p> <p>Terms of appointment: Conduct Internal Audit for Financial Year 2021-2022.</p>

4.	Disclosure of relationships between directors (in case of appointment of a director).	NA	NA
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BLS International Services Limited

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