

November 12, 2018

National Stock Exchange of India Ltd.,
Exchange Plaza, C-1 Block G, Bandra
Kurla Complex Bandra [E], Mumbai –
400051

BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

**Metropolitan Stock Exchange
of India Ltd.,** Vibgyor Towers,
4th Floor, Plot No. C62,
G - Block, Opp. Trident Hotel,
Bandra Kurla, Complex, Bandra
(E), Mumbai – 400098

Scrip Code: NSE Scrip Symbol: BLS; BSE Scrip Code: 540073; MSEI Scrip Symbol: BLS

Subject: Outcome of Board Meeting held on 12th November 2018 under Regulation 30, Part A of Schedule III, (4) commenced at 3:00 P.M. and concluded at 8:00P.M.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at their meeting held on 12th November 2018 have considered and approved the following Agenda items:

1. Approved Unaudited Financial Results of the Company for the Second Quarter and Half Year ended 30th September 2018.

You are requested to take the same in your record.

For BLS International Services Limited


Bala Ji
Company Secretary
M No. A33952



Encl:

1. Unaudited Financials for the Second Quarter and Half Year ended i.e. 30th September 2018 along with Limited Review Report(s).

LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF BLS INTERNATIONAL SERVICES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018

To
The Board of Directors
BLS International Services Limited
New Delhi

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of **BLS International Services Limited** (the 'Company') and its subsidiaries (the Company and its subsidiaries constitute 'the Group') for the quarter and half year ended September 30, 2018, along with notes, being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the "Listing Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. 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.



Emphasis of matter

3. We draw attention to the following matters:

- a) Note no 4 of the Statement, wherein the Government of Punjab has terminated master service agreement entered with three Indian subsidiaries i.e. BLS E-Services Private Limited; BLS IT Services Private Limited and BLS E-Solution Private Limited vide its letter dated January 30, 2018. These contracts were the only source of revenue for these companies. The Management is making effort to secure further contracts/business in respect of these subsidiary companies and of the view that going concern assumption is not affected. We have relied upon the management contention.
- b) Note no 4 of the Statement wherein the amount receivable by three Indian subsidiaries from Government of Punjab aggregating to Rs.12,663.41 lakhs (including Rs. 288.79 lakhs for reimbursement of diesel & electricity expenses recoverable and Rs.1,035.90 lakhs for recoverable on sale of property, plant and equipment) as on September 30, 2018 for which recovery is slow. However, the management is confident that there is no impairment in the value of the amount to be received. We have relied upon the management contention.
- c) The Statement does not include financial statements of three associate companies incorporated outside India, as the management does not exercise significant influence on these companies.

Our conclusion is not qualified in respect of above matters.

4. The Statements includes the results of the following entities:

- a) BLS International FZE
- b) BLS International Services, UAE*
- c) BLS International Services Norway AS*
- d) BLS International Services Singapore PTE LTD*
- e) BLS International Services Canada Inc.*
- f) BLS International Services Malaysia SDN BHD*
- g) BLS International Services, UK*
- h) Consular Outsourcing BLS Services Inc.*
- i) BLS E-Services Private Limited
- j) BLS IT Service Private Limited
- k) BLS E-Solution Private Limited
- l) BLS Kendra Private Limited



m) Starfin India Private Limited **

* Subsidiary of BLS International FZE

** Subsidiary of BLS E- Services Private Limited

5. Other matters

- a. We did not review the statement of unaudited financial results of 2 subsidiaries incorporated outside India (including 1 step down subsidiary), included in the Statement, whose unaudited financial results reflect total revenue of Rs. 8,598.60 lakhs and Rs. 17,999.92 lakhs for the quarter and half year ended September 30, 2018 respectively, total profit/ (loss) after tax of Rs. 1,949.11 lakhs and Rs. 4,334.83 lakhs for the quarter and half year ended September 30, 2018 respectively and total comprehensive income (after tax) of Rs. Nil and Rs. Nil for the quarter and half year ended September 30, 2018. respectively and total assets of Rs. 37,531.18 lakhs and net assets of Rs. 24,817.68 lakhs as at September 30, 2018. In respect of these subsidiary Companies (including step down subsidiaries), the management has provided us converged consolidated unaudited financial statements in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act 2013, after its review by the other auditor as per International standard on Review Engagements 2400 "Engagement to Review Financial Statements". Management has further confirmed that in respect of these subsidiary companies (including step down subsidiaries) they have not found any material difference in conversion of unaudited consolidated financial statement from IFRS to Ind-AS and our report on the consolidated unaudited financial results, in so far it relates to the amounts included in respect of above mentioned companies is based solely on the unaudited consolidated financial statements provided by the management and reports of the other auditor. Our conclusion is not modified in respect of such matter.
- b. The Statement includes the interim financial information of 11 subsidiaries (including 7 step down subsidiaries incorporated outside India and 1 step down subsidiary incorporated in India) which have not been reviewed by us /their auditors, whose unaudited financial results reflect total revenue of Rs. 9,393.48 lakhs and Rs. 19,468.29 lakhs for the quarter and half year ended September 30, 2018 respectively, total profit/ (loss) after tax of Rs. 837.08 lakhs and Rs. 1,812.81 lakhs for the quarter and half year ended September 30, 2018 respectively and total comprehensive income (after tax) of Rs Nil and Rs. 0.13 lakhs for the quarter and half year ended September 30, 2018 respectively and total assets of Rs 19,274.58 lakhs and net assets of Rs. 7,358.41 lakhs as at September 30, 2018 as considered in this Statement. our report on the Statement, in so far it relates to the amounts included in respect of above mentioned companies, is based solely on the management certified financial statements.



6. Based on our review conducted as above, upon considerations of reports of other auditors mentioned in para 5 (a) above and except for the possible effect of the matter mentioned in 5(b) above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement has not been prepared in all material respect in accordance with recognition and measurement principles laid down in the applicable Ind-AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. S. Kothari Mehta & Co.

Chartered Accountants

ICAI Firm's registration number: 000756N



A handwritten signature in blue ink, appearing to read "Harish Gupta".

Harish Gupta

Partner

Membership Number: 098336

Place: New Delhi

Date: November 12, 2018

BLS INTERNATIONAL SERVICES LIMITED

REGD. OFFICE: G-4, B-1, EXTENSION, MOHAN CO-OPERATIVE INDUSTRIAL ESTATE, MATHURA ROAD, NEW DELHI-110044. CIN: L51909DL1983PLC016907
 TELEPHONE NUMBER: 011-45795002; FAX: 011-23755264; EMAIL: COMPLIANCE@BLSINTERNATIONAL.NET; WEBSITE: WWW.BLSINTERNATIONAL.COM
 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2018

Sl. No	Particulars	For the quarter ended			For the six months period ended		For the year ended
		September 30, 2018 (Unaudited)	June 30, 2018 (Unaudited)	September 30, 2017 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2017 (Unaudited)	March 31, 2018 (Audited)
		Amount in (₹) Lakhs					
I	Income from operations	18,210.11	20,126.36	18,654.86	38,336.47	38,161.96	78,905.18
II	Other income	912.87	95.54	84.09	1,008.41	152.93	405.21
III	Total Income (I+II)	19,122.98	20,221.90	18,738.95	39,344.88	38,314.89	79,310.39
IV	EXPENSES						
	(a) Cost of services	11,306.74	11,476.00	11,518.53	22,782.74	23,695.42	49,437.52
	(b) Employees benefits expenses	1,633.85	1,546.00	1,258.35	3,179.85	2,444.81	5,266.04
	(c) Finance costs	291.79	335.50	280.51	627.29	555.57	1,237.58
	(d) Depreciation and amortisation expense	463.64	493.50	1,024.72	957.14	1,974.98	3,959.95
	(e) Other expenses	1,639.61	2,154.40	1,543.57	3,794.01	3,359.99	8,328.36
	Total Expenses (IV)	15,335.63	16,005.40	15,625.68	31,341.03	32,030.77	68,229.46
V	Profit / (Loss) before exceptional items & tax (III-IV)	3,787.35	4,216.50	3,113.27	8,003.85	6,284.12	11,080.93
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	3,787.35	4,216.50	3,113.27	8,003.85	6,284.12	11,080.93
VIII	Tax Expense						
	Current tax	318.74	703.80	612.74	1,022.54	906.87	1,995.58
	MAT Tax credit entitlement	-	-	2.00	-	-	(64.31)
	Deferred tax	169.14	109.66	(180.67)	278.80	(208.33)	(508.24)
	Tax for earlier years	0.28	-	-	0.28	-	3.99
IX	Total Tax Expenses (VIII)	488.16	813.46	434.07	1,301.62	698.54	1,427.02
	Profit / (Loss) After tax (VII-VIII)	3,299.19	3,403.04	2,679.20	6,702.23	5,585.59	9,653.91
X	Other Comprehensive Income (OCI)						

For BLS International Services Limited

Managing Director

	a) Items that will not be reclassified to profit or loss											
	(i) Re-measurements gain/(loss) on defined benefit plans	1.00	1.19	(0.90)	2.19	(1.80)				4.93		
	(ii) Tax on (i) above	(0.29)	(0.35)	0.28	(0.64)	0.56				(1.42)		
	(iii) Equity Instruments through OCI	-	-	-	-	50.25				(10.35)		
	(iv) Tax on (iii) above	-	-	-	-	-				-		
	b) OCI to be reclassified income to be reclassified to profit and loss in subsequent period											
	(i) Exchange difference on translation of foreign operations	1,366.36	1,081.03	100.00	2,447.39	102.76				156.69		
	Total Other Comprehensive Income, net of tax	1,367.08	1,081.87	99.38	2,448.95	101.52				200.10		
XI	Total Comprehensive Income for the period (IX+X)	4,666.27	4,484.91	2,778.58	9,151.18	5,687.10				9,854.01		
	Profit for the attributable to :											
	Owners of the Parents	3,315.87	3,404.86	2,681.53	6,720.73	5,687.10				9,653.58		
	Non- Controlling Interests	(16.70)	(1.80)	(2.35)	(18.50)	(0.69)				0.33		
	Total Comprehensive income for the year attributable to :											
	Owners of the Parents	4,682.94	4,486.74	2,780.90	9,169.67	5,687.79				9,858.88		
	Non- Controlling Interests	(16.70)	(1.80)	(2.35)	(18.50)	(0.69)				(4.88)		
XII	Paid-up equity share capital (Face Value Per Share Re. 1/-)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50				1,024.50		
XIII	Earning Per Share (of Re. 1/- each) (not Annualised)											
	(a) Basic	3.22	3.32	2.62	6.54	5.45				9.42		
	(a) Diluted	3.22	3.32	2.62	6.54	5.45				9.42		

For BLS International Services Limited

Managing Director

PR

Notes to consolidated financial results :

- 1 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.
- 2 The company has engaged in the business of "visa and other allied services" and has one reportable segment in accordance with IND AS-108 'Operating Segment'.
- 3 The above results were reviewed by the Audit Committee and approved by the board of directors at their respective meeting held on November 12, 2018. Limited review of these results has been carried out by the Statutory Auditors.
- 4 The Government of Punjab has terminated master service agreement with all the three Indian subsidiaries as per the letter dated January 30, 2018. The company has already intimated to stock exchange on January 30, 2018. Further, total outstanding receivables as at Sept 30, 2018 from Government of Punjab are Rs 12,663.41 lacs.
- 5 BLS E services Pvt Limited (subsidiary company of BLS International services Limited) has acquired 74 % of the Share capital in Star fin India Private Limited on 6th August 2018
- 6 Other Income includes profit on sale of fixed assets amounting to Rs 636.80 Lacs.
- 7 The previous period figures have been regrouped/reclassified wherever necessary.

For BLS International Services Limited
For BLS International Services Limited

(Nikhil Gupta)

Managing Director

DIN 00195694

501, Monarch BLDG.2ND HASSANABAD LANE, SANTACRUZ MUMBAI 400054

BLS INTERNATIONAL SERVICES LIMITED

REGD. OFFICE: G-4, B-1, EXTENSION, MOHAN CO-OPERATIVE INDUSTRIAL ESTATE, MATHURA ROAD, NEW DELHI-110044. CIN:

LS1909DL1983PLC016907

TELEPHONE NUMBER: 011-45795002; FAX: 011-23755264; EMAIL: COMPLIANCE@BLSINTERNATIONAL.NET; WEBSITE:

WWW.BLSINTERNATIONAL.COM

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

Amount in (₹) Lakhs

Particulars	As at September 30, 2018 (Unaudited)	As at March 31, 2018 (Audited)
I ASSETS		
1 Non-Current Asset		
a. Property, plant & equipment	3,503.79	4,050.75
b. Intangible assets	1,210.89	895.16
c. Goodwill	800.65	-
d. Investments in subsidiaries, associates & joint venture	1.17	1.17
e. Financial assets:	-	-
(i) Investments	3,053.67	2,779.52
(ii) Loans	97.20	55.42
(iii) Other financial assets	660.31	204.25
f. Deferred tax assets (net)	49.91	326.18
g. Other non-current assets	7.83	8.56
Total non-current assets	9,385.42	8,321.03
2 Current Asset		
a. Financial assets:		
(i) Trade receivables	14,883.19	21,233.28
(ii) Cash and cash equivalents	6,495.92	8,703.78
(iii) Bank balances other than (ii) above	11,339.44	3,182.84
(iv) Loans	-	-
(v) Other financial assets	4,742.48	4,830.37
b. Other current assets	1,086.52	706.28
Total current assets	38,547.54	38,656.55
TOTAL ASSETS	47,932.96	46,977.58
II EQUITY & LIABILITIES		
Equity		
a. Equity share capital	1,024.50	1,024.50
b. Other equity	33,639.87	25,029.83
Total equity	34,664.37	26,054.33
Non controlling interest	33.50	8.73
Liabilities		
1 Non - Current Liabilities		
a. Financial liabilities:		
(i) Borrowings	104.90	3,897.04
b. Provisions	183.93	154.75
Total non-current liabilities	288.83	4,051.79
2 Current liabilities		
a. Financial liabilities:		
(i) Borrowings	2,802.47	5,433.97
(ii) Trade payables		
a) Total outstanding due of micro enterprises and small enterprises	-	-
b) Total outstanding due of creditors other than micro enterprises and small enterprises	2,427.58	3,882.32
(iii) Other financial liabilities	5,597.82	4,640.15
b. Other current liabilities	1,243.01	1,368.71
c. Provisions	3.88	3.48
d. Current tax liabilities (net)	871.50	1,534.09
Total current liabilities	12,946.26	16,862.73
TOTAL EQUITY AND LIABILITIES	47,932.96	46,977.58

For BLS International Services Limited

For BLS International Services Limited

(Nikhil Gupta)

Managing Director

DIN 00195694

Managing Director

New Delhi

November 12, 2018

501, Monarch BLDG.2ND HASSANABAD LANE, SANTACRUZ

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF BLS INTERNATIONAL SERVICES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018

To
The Board of Directors
BLS International Services Limited
New Delhi

We have reviewed the accompanying statement of unaudited standalone financial results of **BLS International Services Limited** ('the Company') for the quarter and half year ended September 30, 2018 ('the Statement') attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, 'Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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.

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 Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Obligation and Discloser Requirements) Regulations, 2015 and SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S. S. Kothari Mehta & Co.**
Chartered Accountants
ICAI Firm registration number: 000756N



Harish Gupta
Partner

Membership number: 098336

Place: New Delhi
Date: November 12, 2018

BLS INTERNATIONAL SERVICES LIMITED

REGD. OFFICE: G-4, B-1, EXTENSION, MOHAN CO-OPERATIVE INDUSTRIAL ESTATE, MATHURA ROAD, NEW DELHI-110044. CIN: L51909DL1983PLC0169-07
TELEPHONE NUMBER: 011-45795002; FAX: 011-23755264; EMAIL: COMPLIANCE@BLSINTERNATIONAL.NET; WEBSITE: WWW.BLSINTERNATIONAL.COM*
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2018

Amount in (₹) Lakhs

Sl. No	Particulars	For the quarter ended			For the six months period ended		For the year ended
		September 30, 2018 (Unaudited)	June 30, 2018 (Unaudited)	September 30, 2017 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2017 (Unaudited)	March 31, 2018 (Audited)
I	Income from operations	1,615.74	1,196.63	907.19	2,812.37	2,082.73	4,088.27
II	Other income	105.27	573.19	507.06	678.46	537.95	607.02
III	Total Income (I+II)	1,721.01	1,769.82	1,414.25	3,490.83	2,620.68	4,695.29
IV	EXPENSES						
	(a) Cost of services	162.22	114.81	114.07	277.03	210.00	436.36
	(b) Employees benefits expenses	413.30	410.81	312.24	824.11	602.61	1,273.14
	(c) Finance costs	17.77	14.22	7.31	31.99	11.66	40.61
	(d) Depreciation and amortisation expense	37.27	32.97	57.96	70.25	116.23	240.60
	(e) Other expenses	466.05	360.86	308.33	826.91	721.23	1,433.77
	Total Expenses (IV)	1,096.62	933.67	799.91	2,030.29	1,661.73	3,424.48
V	Profit / (Loss) before exceptional items & tax (III-IV)	624.39	836.15	614.34	1,460.54	958.95	1,270.81
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	624.39	836.15	614.34	1,460.54	958.95	1,270.81
VIII	Tax Expense						
	Current tax	184.70	187.74	123.84	372.44	229.31	350.08
	Tax credit entitlement	-	-	-	-	-	(64.31)
	Deferred tax	37.75	(2.57)	(7.50)	35.18	(5.59)	(74.83)
	Tax for earlier years	0.28	-	-	0.28	-	3.99
	Total Tax Expenses (VIII)	222.73	185.17	116.34	407.90	223.72	214.93
IX	Profit / (Loss) After tax (VII-VIII)	401.66	650.98	498.00	1,052.64	735.23	1,055.88
X	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss						
	(i) Re-measurements gain/(loss) on defined benefit plans	1.00	1.00	(0.90)	2.00	(1.80)	4.17
	(ii) Tax on (i) above	(0.29)	(0.29)	0.28	(0.58)	0.56	(1.20)
	(iii) Equity Instruments through OCI	-	-	-	-	-	50.25
	(iv) Tax on (iii) above	-	-	-	-	-	(10.35)
	Total other comprehensive income, net of tax	0.71	0.71	(0.62)	1.42	(1.24)	42.87
XI	Total Comprehensive Income for the period (IX+X)	402.37	651.69	497.38	1,054.06	733.99	1,098.75
XII	Paid-up equity share capital (Face Value Per Share Re. 1/-)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XIII	Earning Per Share (of Re. 1/- each) (not Annualised)						
	(a) Basic	0.39	0.64	0.49	1.03	0.72	1.03
	(a) Diluted	0.39	0.64	0.49	1.03	0.72	1.03

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 has engaged in the business of "visa and other allied services" and has one 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 November 12, 2018. Limited review of these results has been carried out by the Statutory Auditors.
- As approved by the members of the Company at their Annual General Meeting held on September 19, 2018, the Company has disbursed on October 6, 2018 a final dividend of Rs.0.50 per equity share of the face value of Rs. 1/- each aggregating Rs.512.25 Lakhs, the corporate tax on such dividend aggregates to Rs.2.21 Lakhs. (* Dividend Distribution Tax (DDT)-net, pertaining to the financial year 2018-19 comprises the DDT on final dividend of FY 2017-18 and the credit in respect of tax paid under Section 115 O of the Income-tax Act, 1961 by the Company on dividend received from its foreign subsidiaries during the year).
- The previous period figures have been regrouped/reclassified wherever necessary.

For BLS International Services Limited
For BLS International Services Limited

(Nikhil Gupta)
Managing Director
DIN 00193694

501, Monarch BLDG.2ND HASSANABAD LANE, SANTACRUZ MUMBAI 400054

BLS INTERNATIONAL SERVICES LIMITED

REGD. OFFICE: G-4, B-1, EXTENSION, MOHAN CO-OPERATIVE INDUSTRIAL ESTATE, MATHURA ROAD, NEW DELHI-110044. CIN: L51909DL1983PLC016907

TELEPHONE NUMBER: 011-45795002; FAX: 011-23755264; EMAIL: COMPLIANCE@BLSINTERNATIONAL.NET; WEBSITE: WWW.BLSINTERNATIONAL.COM

STATEMENT OF STANDALONE ASSETS & LIABILITIES

Amount in (₹) Lakhs

Particulars	As at September 30, 2018 (Unaudited)	As at March 31, 2018 (Audited)
I ASSETS		
1 Non-Current Asset		
a. Property, plant & equipment	321.64	360.43
b. Intangible assets	11.60	0.88
c. Investments in subsidiaries, associates & joint venture	57.86	7.86
d. Financial assets:		
(i) Investments	366.29	366.29
(ii) Loans	82.27	42.21
(iii) Other financial assets	126.15	204.25
e. Deferred tax assets (net)	51.43	87.19
f. Other non-current assets	4.58	5.31
Total non-current assets	1,021.81	1,074.41
2 Current Asset		
a. Financial assets:		
(i) Trade receivables	534.34	1,172.03
(ii) Cash and cash equivalents	890.58	362.33
(iii) Bank balances other than (ii) above	887.52	239.10
(iv) Loans	2,876.16	1,210.00
(v) Other financial assets	932.71	855.03
b. Other current assets	128.64	46.50
Total current assets	6,249.94	3,885.00
TOTAL ASSETS	7,271.75	4,959.41
II EQUITY & LIABILITIES		
Equity		
a. Equity share capital	1,024.50	1,024.50
b. Other equity	2,042.27	1,502.67
Total equity	3,066.77	2,527.17
Liabilities		
1 Non - Current Liabilities		
a. Financial liabilities:		
(i) Borrowings	104.90	135.29
b. Provisions	46.05	37.85
Total non-current liabilities	150.95	173.14
2 Current liabilities		
a. Financial liabilities:		
(i) Borrowings	397.00	332.15
(ii) Trade payables		
a) Total outstanding due of micro enterprises and small enterprises	-	-
b) Total outstanding due of creditors other than micro enterprises and small enterprises	89.78	68.36
(iii) Other financial liabilities	3,362.65	1,760.05
b. Other current liabilities	13.11	53.34
c. Provisions	3.85	3.45
d. Current tax liabilities (net)	187.64	41.74
Total current liabilities	4,054.04	2,259.10
TOTAL EQUITY AND LIABILITIES	7,271.75	4,959.41

For BLS International Services Limited
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(Nikhil Gupta)
Managing Director

DIN 00195698

Managing Director

New Delhi
November 12, 2018

501, Monarch BLDG.2ND HASSANABAD LANE, SANTACRUZ MUMBAI 400054