

BLS INFOTECH LIMITED

1/1A UPPER WOOD STREET

KOLKATA 700017

E MAIL: CORPBLS@GMAIL.COM CIN NO: L30007WB1985PLC038686

www.blsinfotech.com

Date: 10.06.2025

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai 400 001

CODE: 531175

Dear Madam/Sir

Sub: Outcome of Board Meeting held on 30th May 2024

The Board of Directors of the Company in their meeting held on Thursday, 30th May, 2024, had approved and taken on record audited financial results for quarter and year ended on 31st March, 2024 audited by the Company's Statutory Auditors, M/s Acharyya Swapan & Co, Chartered Accountants (Regn. No. 325797E). These financial results were also reviewed by the Company's Audit Committee in their meeting also held on the same date.

The meeting started at 17.30 PM and ended at 17.45 PM.

In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, text of audited financial results for quarter and year ended 31st March, 2024 along with a copy of the Auditor's report thereon dated 30th May, 2024 are attached for your perusal, necessary action and record.

These financial results have been signed by Mr Bibhas Bera (DIN: 00433029), a director of the Company who had been authorised by the Board of Directors in their meeting held on 30th May, 2024 to sign the same on behalf of the Company.

This is for your perusal, necessary action and record.

Thank you

Yours sincerely

For BLS Infotech Ltd


(Anirudh Rath)
Director

Independent Auditor's Report

To The Members of BLS Infotech Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of BLS Infotech Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the **Companies Act, 2013** ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the **Companies (Indian Accounting Standards) Rules, 2016**, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters.

Sr. No.	Key Audit Matter
1	Skill Development Project Rs. 25 crore is blocked in developing training center without any material progress since three years & above. We have shown our concern about its viability. Management response on the matter were subjective. The project involves joint collaboration & existence of dispute were overruled though management could not produce any conclusive evidence.

	Auditor Response
	We applied alternative audit procedure to ascertain the legality of the project including enquiry with the co-venturer. We got an assurance that the company financed the other party for implementing the training center under an MOU. Under the said MOU the interest of either party has been found secured. Our opinion on this matter is not modified.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have found evidence of non compliance with SEBI (LODR) Regulaion 2015 including amendment thereto.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement

when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the [Companies \(Accounts\) Rules, 2014](#).

e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us :

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.

iv. a The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c Based on audit procedure which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representative under sub-clause (i) and (ii) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. The company has maintained its record in TALLY which has the feature of audit trail in compliance with under Rule 11(g) of the Companies (Audit and Auditors) Rule, 2014.

i) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, , in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration has been complied with. Refer Note to the Standalone Financial Statements.

2. As required by the [Companies \(Auditor's Report\) Order, 2016](#) ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the order.

For AcharyyaSwapan& Co
Chartered Accountants
Firm Registration No.325797E

For ACHARYYA SWAPAN & CO.
Chartered Accountants

(CA Aditya Singh)
Mem.No. 068958

Place: Kolkata

Date: 21/05/2024

Partner
Membership No.068958

UDIN : 24068958BKFLUB5658

Annexure “A” to the Independent Auditor’s Report

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of BLS Infotech Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of BLS Infotech Limited (“the Company”) as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the [Guidance Note on Audit of Internal Financial Controls Over Financial Reporting](#) (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

The Company does not fulfill the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India in view of deficiency & lack of clarity among those charged with governance.

For AcharyyaSwapan& Co
Chartered Accountants
Firm Registration No.325797E

ForACHARYYA SWAPAN & CO.
Chartered Accountants


(CA Aditya Singh)
Mem.No. 068958

Place: Kolkata
Date : 21/05/2024

Partner
M.No.-068958
UDIN :24068958BKFLUB5658

Annexure 'B' to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Computer Point Limited of even date)

i. In respect of the Company's fixed assets:

The Company does not have any fixed assets therefore the reporting under clause (a), (b) & (c) is not required.

ii. The Company is in the business of providing software training services and does not have any physical inventories. Accordingly, reporting under clause 3 (ii) of the Order is not applicable to the Company.

iii. According to the information and explanations given to us, the Company has granted unsecured loans to two bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which :

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations

(c) There is no overdue amount remaining outstanding as at the year-end

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2024 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Thus reporting under clause 3(vi) of the order is not applicable to the Company.

Vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(c) Details of dues of Income Tax, Sales Tax, Service Tax, Excise Duty and Value Added Tax which have not been deposited as at March 31, 2024 on account of dispute are given below:

Nature of the statute	Nature of dues	Forum where Dispute is pending	Period to which the amount relates	Amount in Rs. crore
The Income Tax Act, 1961	Income Tax	NaFC	2012-13	0.44 u/s 147 & 234D
The Income Tax Act, 1961	Income Tax	NaFAC	2013-14	1.56 u/s 147 & 234D
The Income Tax	Income	NaFAC	2014-15	0.78 u/s 147

Act, 1961	Tax			
The Income Tax Act, 1961	Income Tax	NaFAC	2015-16	27.43 u/s 147 & 234D

viii. The Company has not taken any loans or borrowing from financial institution, banks or government.

ix. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations given to us, the Company has paid / provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Acharyya Swapan & Co
Chartered Accountants
Firm Registration No.325797E

For ACHARYYA SWAPAN & CO.
Chartered Accountants


(CA Aditya Singh)
Mem.No. 068958

Place: Kolkata

Date: 21/05/2024

Partner
Membership No.068958

UDIN : 24068958BKFLUB5658

BLS INFOTECH LTD.
CIN : L30007WB1985PLC038686
Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017
AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED AS ON 31ST MARCH, 2024

		STANDALONE			Rs. In Lacs	
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME FROM OPERATIONS	8.77	-	5.82	8.77	7.62
2	OTHER INCOME	2.05	4.40	1.79	14.40	15.14
3	TOTAL REVENUE (1+2)	10.82	4.40	7.61	23.17	22.76
4	EXPENDITURE					
	a) COST OF MATERIAL	-	-	-	-	-
	b) DEPRECIATION	-	-	-	-	-
	c) OTHER EXPENSES	11.32	3.90	7.46	22.62	22.16
	TOTAL EXPENDITURE	11.32	3.90	7.46	22.62	22.16
	PROFIT/(LOSS) FROM OPERATIONS BEFORE					
5	EXCEPTIONAL & EXTRAORDINARY ITEMS	(0.51)	0.50	0.15	0.54	0.60
6	EXCEPTIONAL ITEMS	-	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX	(0.51)	0.50	0.15	0.54	0.60
	TAX & DEFERRED TAX	0.14	-	0.16	0.14	0.16
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	(0.65)	0.50	(0.01)	0.40	0.44
10	NET PROFIT/(LOSS) FOR THE PERIOD	(0.65)	0.50	(0.01)	0.40	0.44
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	(0.65)	0.50	(0.01)	0.40	0.44
16	PAID-UP EQUITY SHARE (FACE VALUE of Rs.1/- each)	4376.95	4376.95	4376.95	4376.95	4376.95
17	OTHER EQUITY	-	-	-	(303.60)	(304.00)
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

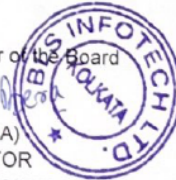
NOTE:-

- The above results have been taken on record at the Board meeting held on 21.05.2024 & have been reviewed by the Audit
- Committee meeting held on 21.05.2024.
 - Since the Company is operating under the one board business, Segment reporting is not required.
 - As there is no any assets, so depreciation is not charged in the the company.
 - Previous year/quarter figures are regrouped/restated, whenever found necessary.

Place: Kolkata
Date : 21.05.2024

By order of the Board

(B. BERA)
DIRECTOR
DIN:00433029



BLS INFOTECH LTD CIN : L30007WB1985PLC038686 Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH,2024		
	Rs. In Lacs	
Particulars	As At 31st March'2024 (Audited)	As At 31st March'2023 (Audited)
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	454.57	454.24
(b) Cash and cash equivalents	0.99	0.16
(c) Bank balance other than Cash and cash equivalents	2.35	0.32
(d) Short Term Loans	189.53	185.22
Other current assets	35.75	35.76
Total Current Assets	683.19	675.70
Total Assets	4,091.17	4,083.68
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	4,376.95	4,376.95
(b) Other Equity	(303.60)	(304.00)
Total Equity	4,073.35	4,072.95
(2) Current Liabilities		
(a) Other current Liabilities	17.67	10.57
(b) Current Tax Liabilities	0.14	0.16
Total Current Liabilities	17.81	10.73
Total Equity and Liabilities	4,091.17	4,083.68



BLS INFOTECH LIMITED
CIN: L30007WB1985PLC038686
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STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2024

(Rs. In Lacs)

Particulars		Current Year Year Ended 31.03.24		Previous Year Year Ended 31.03.23	
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net Profit before taxes & extraordinary items		0.54		0.60
	Adjustment for:				
	Interest received	(14.40)		(15.14)	
	Misc. Exp. Written off	-	(14.40)	-	(15.14)
			(13.86)		(14.54)
	Operating Profit before working Capital Changes				
	Adjustment for:				
	Sundry Debtor	(0.33)		10.00	
	Loans & Advances	(4.30)		(11.32)	
	Trade Payables/Libilities	7.08		0.44	
			2.46		(0.88)
	Cash Generated from Operations:		(11.40)		(15.42)
	Interest Paid	-	-	-	
	Direct Taxes Paid	(0.14)	(0.14)	(0.16)	(0.16)
	Cash Flow before Extra Ordinary Items				
	Less Extra Ordinary Items		-		-
	Net Cash Flow from Operating Activities		(11.54)		(15.58)
B.	Cash Flow Investing Activities:				
	Interest/ Dividend Received	14.40		15.14	
	Net Cash used in Investing Activities		14.40		15.14
C.	Cash Flow from Financing Activities:				
	Payment of Unsecured Loan	-	-	-	
	Net Cash used in Financial Activities		2.86	-	(0.44)
	Net Increase/Decrease in Cash & Cash Equivalents				
	Cash & Cash Equivalent (Opening)		0.48		0.92
	Cash & Cash Equivalent (Ending)		3.34		0.48



BLS INFOTECH LIMITED

1/1A UPPER WOOD STREET

KOLKATA 700017

E MAIL: CORPBLS@GMAIL.COM CIN NO: L30007WB1985PLC038686

www.blsinfotech.com

Date: 10.06.2024

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai 400 001

Code: 540774

Dear Madam/Sir

Re: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Declaration

I, Anirudh Rathi, Director of BLS Infotech Limited (CIN: L30007WB1985PLC038686) having its registered office at 1/1A Upper Wood Street, Kolkata 700017, hereby declare that M/s Accharyya Swapan & Co, Chartered Accountants, Firm Registration Number 325797E, Statutory Auditors of the Company, had issued Audit Report with unmodified opinion for quarter and year ended 31st March, 2024.

I request you to kindly take this declaration on record.

Thank you

Yours faithfully

For BLS Infotech Limited


Anirudh Rathi
Director