BLS INFOTECH LIMITED
1/1A UPPER WOOD STREET
KOLKATA 700017
E MAIL: CORPBLS@GMAIL.COM CIN L3007WB1985PLC038686

14.05.2025

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001
CODE: 531175

Dear Madam/Sir

Sub: Outcome of Board Meeting

The Board of Directors of the Company in their meeting held on 14.11.2023 had approved and taken on record unaudited financial results for quarter and six months ended on 30th September, 2023. These unaudited financial results had been subjected to 'Limited Review' by the Company's Statutory Auditors, M/s Acharyya Swapan & Co., and also reviewed by Company's Audit Committee in their meeting held earlier that day.

The Board Meeting commenced at 1.30 PM and concluded at 2.30 PM

In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (henceforth SEBI LODR, 2015), text of the unaudited standalone financial results for quarter ended on 30th September, 2023 along with copy each of Limited Review Report dated 14th November, 2023 of the Company's Statutory Auditors are enclosed herewith for your perusal, necessary action and record.

This is for your perusal, necessary action and record.

Thanking you
Yours sincerely

For BLS Infotech Limited

For BLS Infotech Ltd
Anirudh Rathi
Director
DIN: 09802343

(Anirudh Rathi)
Director
DIN: 09802343

M/S ACHARYYA SWAPAN & CO.
Chartered Accountants

53, College Street
Kolkata - 700 073
Mail: asccal2007@gmail.com

LIMITED REVIEW REPORT

To
The Board of Directors,
M/s. BLS INFOTECH LIMITED
Kolkata

We have reviewed the accompanying statement of unaudited financial results of M/s. BLS INFOTECH LIMITED for the Quarter ended on 30th June 2023 as been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **ACHARYYA SWAPAN & CO.**
Chartered Accountants
Firm Regd No. 325797E

(MR. ADITYA SINGH)
Partner
M.No.068958
UDIN-23068958BGWJDM4124

Place : Kolkata
Dated: 14th day of November 2023

	BLS INFOTECH LIMITED Statement of Asset And Liability as on 30/09/2023		
	Particulars	(Rs. in lakhs)	
		30.09.2023	31.03.2023
	ASSETS		
1	**Non-current assets**		
	(a) Property, plant and equipment	-	-
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments property	-	-
	Non-current financial assets		
	(a) Advances non-current	3,407.98	3,407.98
	(b) Other non-current		
	Total - Non-current assets	**3,407.98**	**3,407.98**
2	**Current assets**		
	(a) Inventories	-	-
	Current financial assets		
	(a) Current investments	-	-
	(c) Trade receivables	460.24	456.49
	(d) Cash and cash equivalants	0.16	0.16
	(e) Bank balance other than Cash and cash equivalants	5.89	0.31
	(f) Loans, current	173.47	179.63
	(g) Other current assets	35.34	35.34
	Total - Current assets	**675.09**	**671.93**
	TOTAL -ASSETS	**4,083.07**	**4,079.91**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity share capital	4,376.95	4,376.95
	(b) Other equity	(303.45)	(304.00)
	Total - Equity	**4,073.50**	**4,072.95**
2	**Liabilities**		
	Non-current liabilities		
	Non-current financial liabilities		
	(a) Borrowings, non-current	-	-
	(b) Trade payables, non-current	-	-
	(c) Other non-current financial liabilities	-	-
	(d) Provisions, non-current	-	-
	(e) Deferred govt. grants non-current	-	-
	(f) Other non-current liabilities	-	-
	Total - Non-current liabilities	-	-
	Current liabilities & financial liabilites		
	(a) Borrowings, current	-	-
	(b) Trade payables, current	-	-
	(c) Other current liabilities	9.41	6.80
	(d) Provisions, current	-	-
	(e) Current tax liabilities	0.16	0.16
	Total - Current liabilities	**9.57**	**6.96**
	TOTAL - EQUITY AND LIABILITIES	**4,083.07**	**4,079.91**

BLS INFOTECH LTD.
KOLKATA

BLS INFOTECH LTD.

CIN : L30007WB1985PLC038686

Regd. Office : 1/1A, UPPER WOOD STREET, KOLKATA-700 017

UN-AUDITED FINANCIAL RESLUTS

FOR THE QUARTER ENDED AS ON 30th SEPTEMBER 2023 (Rs. In Lacs)

Sl. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME FROM OPERATIONS	-	-	1.25	-	1.25	7.62
2	OTHER INCOME	4.20	3.75	4.15	7.95	8.6	15.14
3	TOTAL REVENUE (1+2)	4.20	3.75	5.40	7.95	9.85	22.76
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	-	-	-	-
	b) ADMINISTRATIVE EXP.	1.60	1.95	2.41	3.55	4.51	15.96
	c) ESTABLISHMENT EXP.	2.10	1.75	2.90	3.85	5.19	6.20
	d) DEPRECIATION	-	-	-	0.00	-	-
	e) OTHER EXP.	-	-	-	0.00	-	-
	Total	3.70	3.70	5.31	7.40	9.7	22.16
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINERY ITEMS	0.50	0.05	0.09	0.55	0.15	0.60
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES before Tax	0.50	0.05	0.09	0.55	0.15	0.60
	TAX & Deferred Tax	-		-	-	-	0.16
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.50	0.05	0.09	0.55	0.15	0.44
10	NET PROFIT/(LOSS) FOR THE PERIOD	0.50	0.05	0.09	0.55	0.15	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	0.50	0.05	0.09	0.55	0.15	0.44
14	Minority interest	-	-	-	-	-	-
15	Net profit / (loss) after taxes, minority interest &	0.50	0.05	0.09	0.55	0.15	0.44
	Share profit / (loss) of associates						
16	PAID-UP EQUITY SHARE	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95
	(FACE VALUED-Rs.1/-)						
17	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	-304.00
18	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)						
	a) Basic/Diluted EPS before Extraordinary Items	0	0	0	0	0	-
	a) Basic/Diluted EPS after Extraordinary Items	0	0	0	0	0	-
	PART - 2						
A	PARTICULARS OF SHAREHOLDING						
1	PUBLIC SHAREHOLDING						
	- NUMBER OF SHARES	178964127	178964127	178964127	178964127	178964127	178964127
	- % OF SHAREHOLDING	40.89	40.89	40.89	40.89	40.89	40.89
2	Promoters & Promoter Group Shareholding						
	a) Pledged/Encumbered						-
	- Number of Shares	-	-	-	-	-	-
	- % of Shareholding	-	-	-	-	-	-
	b) Non-encumbered						

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	- Number of Shares	258730686	258730686	258730686	258730686	258730686	258730686
	- % of Shares (As a % of total Shareholding of Promoters & Promoter Group)	59.11	59.11	59.11	59.11	59.11	59.11
	- % of Shares(As a % of Total Share Capital)	100	100	100	100	100	100

NOTE:-

i) The above results have been taken on record at the Board meeting held on 14.11.2023 & have been reviewed by the Audit Committee in their meeting held on the same date.

ii) Since the Company is operating under the one board business, Segment reporting is not required.

iii) Previous year/quarter figures are regrouped/restated, whenever found necessary.

iv) Details of reconcillation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below:

	Rs. In Lac	
Description	Qty Ended 30.09.23	Qty Ended 30.09.22
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.50	0.09
Profit/ (Loss) for the quarter as IND-AS	0.50	0.09
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.50	0.09

vii) A reconcillation of Equity to that reported under Previous Generaly Accepted Accounting Principles (GAAP) is given below:

	Rs. In Lac	
Description	Standalone	
	Qty Ended	
	30.09.23	30.09.22
Total Other Equity as per previous GAAP	4,376.95	4,376.95
Add/(Less) : Adjustments for GAAP difference	-	-
Effect of fair valuation of Financial Assets	-	-
Effect of change in treatment of Business combination	-	-
Effect of fair valuation of Bearer Plant	-	-
Effect of measuring Inventory of Finished goods as per Ind AS	-	-
Effect of recognition of Biological Asset	-	-
Tax adjustment on Ind AS adjustment	-	-
Equity attributable to equity holders of the Company under Ind AS	4,376.95	4376.95

By order of the Board

(B. BERA)

BLS INFOTECH LTD. KOLKATA

Place: Kolkata

Date : 14.11.2023

BLS INFOTECH LIMITED

Cash Flow Statement for the period ended 30th Sep, 2023
(Currency- Indian Rupees)

In Lakhs

Particulars	For The Period Ended 30.09.2023
Cash Flow from Operating activities	
Net Profit before taxation, and extraordinary item	0.55
Adjustment for:	
Depreciation	
Other Income	(7.95)
Operating Profit before working capital Changes	(7.40)
Movement in Working Capital	
(Increase) / Decrease in Inventories	-
(Increase) / Decrease in Trade Receivables	(3.75)
(Increase) / Decrease in Current Investment	
(Increase) / Decrease in Short Term Loans & Advances	6.16
(Increase) / Decrease in Other Current Assets	-
Increase / (Decrease) in Trade Payable	-
Increase / (Decrease) in Other Current Liabilities	2.62
Increase / (Decrease) in Short Term Provisions	-
Increase / (Decrease) in Short Term Borrowings	-
Cash (used in) / generated from Operations	(2.37)
Income Tax Paid (Incld Deffered Tax)	-
Net cash from Operating activities	(2.37)
Cash Flow from investing activities	
Maturity of Non-Current Investment	
Purchase of Non-Current Investment	
Proceeds from Other Non-Current Assets	
Investment in Other Non-Current Assets	
Proceeds from Long Term Loans & Advances	
Sale of Fixed Assets	
Purchase of Fixed Assets	
Other Income	7.95
Net cash from investing activities	7.95
Cash Flow from Financing activities	
Proceeds from Other Long Term Liabilities	-
Repayment of Other Long Term Liabilities	-
Net cash from Financing activities	-
Net Increase in cash and cash equivalents	5.58
Cash and cash equivalents at beginning of period	0.47
Cash and cash equivalents at end of period	6.05

The accompanying notes form an integral part of these financial statements.

BLS INFOTECH LTD. KOLKATA