



**M/S ACHARYYA SWAPAN & CO.**

**Chartered Accountants**

53, College Street

Kolkata - 700 073

Mail: [asccal2007@gmail.com](mailto: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: 14<sup>th</sup> day of November 2023

**BLS INFOTECH LIMITED**  
**Statement of Asset And Liability as on 30/09/2023**

	Particulars	(Rs. in lakhs)
		<b>30.09.2023</b>
	<b>ASSETS</b>	
1	<b>Non-current assets</b>	
	(a) Property, Plant and Equipment	-
	(b) Goodwill on consolidation	-
	(c) Non-current investments Property	-
	<b>Non-current financial assets</b>	
	(a) Advances Non-current	3,407.98
	(b) Other non-current	-
	<b>Total - Non-current assets</b>	<b>3,407.98</b>
2	<b>Current assets</b>	
	(a) Inventories	-
	<b>Current financial assets</b>	
	(a) Current investments	-
	(c) Trade receivables	460.24
	(d) Cash and cash equivalents	0.16
	(e) Bank balance other than Cash and cash equivalents	5.89
	(f) Loans, current	173.47
	(g) Other current assets	35.34
	<b>Total - Current assets</b>	<b>675.09</b>
	<b>TOTAL - ASSETS</b>	<b>4,083.07</b>
	<b>EQUITY AND LIABILITIES</b>	
1	<b>Equity</b>	
	(a) Equity Share capital	4,376.95
	(b) Other equity	(304.00)
	<b>Total - Equity</b>	<b>4,072.95</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	(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	-
	<b>Total - Non-current liabilities</b>	<b>-</b>
	<b>Current liabilities &amp; financial liabilities</b>	
	(a) Borrowings, current	-
	(b) Trade payables, current	-
	(c) Other current liabilities	10.50
	(d) Provisions, current	-
	(e) Current tax liabilities	0.16
	<b>Total - Current liabilities</b>	<b>10.66</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,083.61</b>

BLS INFOTECH LIMITED  
*b. bera*  
 Authorised Signatory



BLS INFOTECH LTD									
CIN : L30007WB1995PLC038686									
Regd. Office: 1/1A, UPPER WOOD STREET, KOLKATA - 700 017									
UN-AUDITED FINANCIAL RESULTS									
FOR THE QUARTER ENDED AS ON 30th SEPTEMBER, 2023 (Rs. in Lacs)									
		Particulars	STANDALONE						
Sl. No.	PART - 1		Quarter Ended				THREE Months Ended		Year Ended
			30 09 23 (Unaudited)	30 06 23 (Unaudited)	31 03 23 (Audited)	30 06 22 (Unaudited)	30 06 23 (Unaudited)	30 06 22 (Unaudited)	31 03 23 (Audited)
1		INCOME FROM OPERATIONS			5.82				7.62
2		OTHER INCOME							
3		TOTAL REVENUE (1+2)	4.2	3.75	1.79	4.45	3.75	4.45	15.14
4		EXPENDITURE	4.2	3.75	7.61	4.45	3.75	4.45	22.76
		a) COST OF MATERIAL							
		b) ADMINISTRATIVE EXP.							
		c) ESTABLISHMENT EXP.	1.6	1.95	4.84	2.1	1.95	2.1	15.96
		d) DEPRECIATION	2.1	1.75	2.62	2.25	1.75	2.25	8.2
		e) OTHER EXP.							
		Total							
5		PROFIT/(LOSS) FROM OPERATIONS BEFORE	3.7	3.7	1.48	4.33	3.7	4.33	22.18
		EXCEPTIONAL & EXTRAORDINARY ITEMS							
6		EXCEPTIONAL ITEMS	0	0.05	0.15	0.06	0.05	0.06	0.0
7		INTEREST / FINANCIAL CHARGES							
8		PROFIT/(LOSS) FROM OPERATIONS AFTER FINANCIAL CHARGES							
		TAX & Deferred Tax	0.05	0.05	0.15	0.06	0.05	0.06	0.0
9		PROFIT/(LOSS) FROM OPERATIONS AFTER TAX							0.18
10		NET PROFIT/(LOSS) FOR THE PERIOD	0.05	0.05	0.15	0.06	0.05	0.06	0.44
11		OTHER COMPREHENSIVE INCOME (OCI)							0.44
		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	0.05	0.05	0.15	0.06	0.05	0.06	0.44
14		Minority interest							
15		Net profit/(loss) after taxes, minority interest & share profit/(loss) of associates	0.05	0.05	0.15	0.06	0.05	0.06	0.44
16		PAY-UP EQUITY SHARE	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95
		(FACE VALUED-Rs. 1/-)							
17		RESERVE EXCLUDING RESOLUTION RESERVE							-304
18		EARNINGS PER SHARE (EPS) (Rs. PER SHARE)							
		a) Basic/Diluted EPS before Extraordinary Items	0	0	0	0	0	0	
		b) Basic/Diluted EPS after Extraordinary Items	0	0	0	0	0	0	
PART - 2									
A		PARTICULARS OF SHAREHOLDING							
1		PUBLIC SHAREHOLDING							
		NUMBER OF SHARES	178964127	178964127	178964127	178964127	178964127	178964127	178964127
		% OF SHAREHOLDING	40.89	40.89	40.89	40.89	40.89	40.89	40.89
2		Promoters & Promoter Group Shareholding							
		a) Plunged/Encumbered							
		Number of Shares							
		% of Shareholding							
		b) Non-encumbered							
		Number of Shares	258730686	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	59.11
		% of Shares (As a % of Total Share Capital)	100	100	100	100	100	100	100

BLS INFOTECH LIMITED  
*B. Bera*  
 Authorised Signatory

**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 meeting held on 14.11.2023.
- 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 reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:

Description	Rs. in Lac	
	Qty Ended 30.09.23	Qty Ended 30.06.22
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)		
Profit/ (Loss) for the quarter as IND-AS	0.05	0.05
Other Comprehensive Income (net of Income Tax)	0.05	0.05
Total Comprehensive Profit/ (Loss) for the quarter	0	0
	0.05	0.05

- vii) A reconciliation of Equity to that reported under Previous Generally Accepted Accounting Principles (GAAP) is given below:

Description	Rs. in Lac	
	Qty Ended 30.09.23	Qty Ended 30.06.22
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

Place: Kolkata

Date: 14.11.2023

By order of the Board  
BLS INFOTECH LIMITED  
(B. BERA)  
DIRECTOR/Authorised Signatory