



**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 30<sup>th</sup> September, 2018. This statement is *the* responsibility of the Company's Management and has 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

Place : Kolkata

Dated: 30 day of September, 2018

**BLS INFOTECH LTD.**

**Standalone Statement of Assets and Liabilities**

(Rs. in lakhs)

Particulars	STANDALONE	
	30.09.2018 (Un-Audited)	31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Fixed assets	-	-
(b) Goodwill on consolidation	-	-
(c) Non-current investments	-	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets	-	-
<b>Sub-total - Non-current assets</b>	-	-
<b>Current assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	604.86	504.24
(d) Cash and Bank balances	1.60	2.72
(e) Advances	3,407.98	3,407.98
(f) Short-term loans and advances	188.26	179.16
(g) Other current assets	-	-
<b>Sub-total - Current assets</b>	<b>4,202.70</b>	<b>4,094.10</b>
<b>TOTAL -ASSETS</b>	<b>4,202.70</b>	<b>4,094.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' funds</b>		
(a) Share capital	4,376.95	4,376.95
(b) Reserves and surplus	(298.15)	(291.93)
<b>Sub-total - Shareholders' funds</b>	<b>4,078.80</b>	<b>4,085.02</b>
<b>Minority interest</b>		
<b>Non-current liabilities</b>		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
<b>Sub-total - Non-current liabilities</b>	-	-
<b>Current liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade payables	117.50	-
(c) Other current liabilities	6.40	8.1
(d) Short-term provisions	-	0.47
<b>Sub-total - Current liabilities</b>	<b>123.90</b>	<b>9.08</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,202.70</b>	<b>4,094.10</b>

PART - 2					
A	PARTICULARS OF SHAREHOLDING				
1	PUBLIC SHAREHOLDING				
	- NUMBER OF SHARES	178964127	178964127	178964127	178964127
	- % OF SHAREHOLDING	40.89	40.89	40.89	40.89
2	Promoters & Promoter Group Shareholding				
	a) Pledged/Encumbered				
	- Number of Shares	-	-	-	-
	- % of Shareholding	-	-	-	-
	b) Non-encumbered				
	- Number of Shares	258730686	258730686	258730686	258730686
	- % of Shares (As a % of total Shareholding of Promoters & Promoter Group)	59.11	59.11	59.11	59.11
	- % of Shares(As a % of Total Share Capital)	100.00	100.00	100.00	100.00

**NOTE:-**

- The above results have been taken on record at the Board meeting held on 30.10.2018 & have been reviewed by the Audit Committee meeting held on 24.10.2018.
- Since the Company is operating under the one board business, Segment reporting is not required.
- In the quarter depreciation is not charged.
- Previous year/quarter figures are regrouped/restated, whenever found necessary.
- 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 30.09.2018	Qty Ended 30.09.2017
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.43	4.15
Profit/ (Loss) for the quarter as IND-AS	0.43	4.15
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.43	4.15

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

Description	Rs. In Lac	
	Standalone Qty Ended	
	30.09.2018	30.09.2017
<b>Total Other Equity as per previous GAAP</b>	<b>4,376.95</b>	<b>4376.95</b>
<b>Add/(Less) : Adjustments for GAAP difference</b>	-	-
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	-	-
<b>Equity attributable to equity holders of the Company under Ind AS</b>	<b>4376.95</b>	<b>4376.95</b>

By order of the Board

*Prasenjit Kumar Basak*

(Prasenjit Kumar Basak)

Company Secretary

Place: Kolkata

Date : 30.10.2018

**BLS INFOTECH LTD.**

**CIN : L30007WB1985PLC038686**

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

UN-AUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED AS ON 30th SEPTEMBER, 2018 (Rs. In Lacs)

Sl. No.	Particulars	STANDALONE					Year Ended
		Quarter Ended			Six Months Ended		
		30.09.18 (Unaudited)	30.06.18 (Unaudited)	30.09.17 (Unaudited)	30.09.18 (Unaudited)	30.09.17 (Unaudited)	
1	INCOME FROM OPERATIONS	118.25	-	6.60	118.25	24.75	-
2	OTHER INCOME	9.10	0.00	10.00	9.10	10.00	19.25
3	TOTAL REVENUE (1+2)	127.35	0.00	16.60	127.35	34.75	19.25
4	EXPENDITURE						
	a) COST OF MATERIAL	117.50	-	-	117.50	-	-
	b) ADMINISTRATIVE EXP.	4.17	2.55	4.55	6.72	12.65	16.69
	c) ESTABLISHMENT EXP.	5.25	4.10	7.90	9.35	16.01	25.95
	d) DEPRECIATION	-	-	-	-	-	-
	e) OTHER EXP.	-	-	-	-	-	-
	Total	126.92	6.65	12.45	133.57	28.66	42.64
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX (3-4)	0.43	(6.65)	4.15	(6.22)	6.09	(23.39)
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	PROFIT/(LOSS) FROM OPERATIONS BEFORE INTEREST & TAX AFTER EXTRAORDINARY	0.43	(6.65)	4.15	(6.22)	6.09	(23.39)
8	INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-
9	PROFIT/(LOSS) AFTER INTEREST BUT BEFORE TAX	0.43	(6.65)	4.15	(6.22)	6.09	(23.39)
10	TAX & Deferred Tax	-	-	-	-	-	-
11	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX	0.43	(6.65)	4.15	(6.22)	6.09	(23.39)
12	NET PROFIT/(LOSS) FOR THE PERIOD	0.43	(6.65)	4.15	(6.22)	6.09	(23.39)
13	Share profit / (loss) of associates	-	-	-	-	-	-
14	Minority interest	-	-	-	-	-	-
15	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	0.43	(6.65)	4.15	(6.22)	6.09	(23.39)
16	PAID-UP EQUITY SHARE (FACE VALUED-Rs.1/-)	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95
17	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	(291.93)
18	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)						
	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	-
	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						
	- 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)	100.00	100.00	100.00	100.00	100.00	100.00

# BLS INFOTECH LIMITED

1 / 1A , UPPER WOOD STREET,

KOLKATA – 700 017

PH : 033-22814418

CIN - L30007WB1985PLC038680

To,  
Department of Corporate Services  
Bombay Stock Exchange Limited  
PJ Towers, 25<sup>th</sup> Floor,  
Mumbai – 400001

Date : 13.11.2018

Sir,

Sub: Quarterly and Half yearly Financial Result for quarter ended 30.09.2018

Please find the Un-audited Quarterly and Half Yearly financial result in revised format for the quarter ended 30.09.2018 under Reg. 33 (3) / 52 SEBI (LODR) Regulations, 2015, with Statements of Assets and Liabilities as on 30.09.2018 and the Limited Review Report by the Auditor of the Company.

This is for information and record.

Yours Sincerely,

BLS Infotech Limited

BLS INFOTECH LTD

Prasenjit Kumar Basak .

(Authorised Signatory)

N. No - 53181