



# 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, 2022. 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

UDIN:22068958BCNDKL5947

**Place :** Kolkata

**Dated:** 07<sup>th</sup> day of November, 2022

**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, 2022 (Rs. In Lacs)

Sl. No.	PART - 1 Particulars	STANDALONE					
		Quarter Ended			Six Months Ended		Year Ended
		30.09.22 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (Unaudited)	31.03.22 (Audited)
1	INCOME FROM OPERATIONS	1.25	0.00	0.50	1.25	0.50	7.95
2	OTHER INCOME	4.15	4.45	3.71	8.60	7.81	15.77
3	TOTAL REVENUE (1+2)	5.40	4.45	4.21	9.85	8.31	23.72
4	EXPENDITURE						
	a) COST OF MATERIAL	-	-	-	-	-	-
	b) ADMINISTRATIVE EXP.	2.41	2.10	2.09	4.51	4.04	10.71
	c) ESTABLISHMENT EXP.	2.90	2.29	2.05	5.19	4.15	12.42
	d) DEPRECIATION	-	-	-	-	-	-
	e) OTHER EXP.	-	-	-	-	-	-
	Total	5.31	4.39	4.14	9.70	8.19	23.13
5	PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS	0.09	0.06	0.07	0.15	0.12	0.59
6	EXCEPTIONAL ITEMS	-	-	-	-	-	-
7	INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-
8	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES before Tax	0.09	0.06	0.07	0.15	0.12	0.59
	TAX & Deferred Tax	-	-	-	-	-	0.15
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.09	0.06	0.07	0.15	0.12	0.44
10	NET PROFIT/(LOSS) FOR THE PERIOD	0.09	0.06	0.07	0.15	0.12	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	0.09	0.06	0.07	0.15	0.12	0.44
14	Minority interest	-	-	-	-	-	-
15	Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	0.09	0.06	0.07	0.15	0.12	0.44
16	PAID-UP EQUITY SHARE	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95
	(FACE VALUED-Rs.1/-)	1.00	1.00	1.00	1.00	1.00	1.00
17	RESERVE EXCLUDING REVOLUTION RESERVE	-	-	-	-	-	(304.44)
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

**NOTE:-**

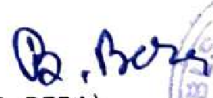
- i) The above results have been taken on record at the Board meeting held on 07.11.2022 & have been reviewed by the Audit Committee meeting held on 04.11.2022.
- ii) Since the Company is operating under the one board business, Segment reporting is not required.
- iii) Previous year/quarter figures are 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 30.09.22	Qty Ended 30.09.21
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.09	0.07
Profit/ (Loss) for the quarter as IND-AS	0.09	0.07
Other Comprehensive Income (net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.09	0.07

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

Description	Rs. In Lac	
	Standalone Qty Ended	
	30.09.22	30.09.21
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)  
DIRECTOR

Place: Kolkata

Date : 07.11.2022





# BLS INFOTECH LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER & SIX MONTHS ENDED 30th SEPTEMBER, 2022  
[in terms of Regulation 47(1) (b) of the SEBI (LODR) Regulation 2015]

Rs. In lac

SN	Particulars	Quarter Ended		SIX Months Ended	
		30.09.22	30.09.21	30.09.22	30.09.21
1	Total Income from operation (net)	5.40	4.21	9.85	8.31
2	Net Profit/(Loss) for the peroid (before Tax, Exceptional items and /or Extraordinary items)	0.09	0.07	0.15	0.12
3	Net Profit/(Loss) for the peroid (after Tax, before Exceptional items and /or Extraordinary items)	0.09	0.07	0.15	0.12
4	Net Profit/(Loss) for the peroid after Tax (after Exceptional /Extraordinary items)	0.09	0.07	0.15	0.12
5	Other Comprehensive income for the period	0.00	0.00	0.00	0.00
6	Total Comprehensive income for the peroid including OCI after Tax	0.09	0.07	0.15	0.12
7	PAID-UP EQUITY SHARE (Face Valued-Rs.1/-)	4376.95	4376.95	4376.95	4376.95
8	Other Equity ( excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	0	0	0	0
9	EARNINGS PER SHARE (EPS) (Rs. PER SHARE)	0	0	0	0
	a) Basic/Diluted EPS				

By order of the Board

(B.Bera)  
Director

Place: Kolkata  
Date : 07.11.2022



**BLS INFOTECH LIMITED**  
**Standalone Statement of Assets and Liabilities** (Rs. in lakhs)

	Particulars	STANDALONE	
		30.09.2022 (Unaudited)	31.03.2022 (Audited)
	<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	3,407.98
	(b) Other non-current	-	-
	<b>Total - Non-current assets</b>	<b>3,407.98</b>	<b>3,407.98</b>
2	<b>Current assets</b>		
	(a) Inventories	-	-
	<b>Current financial assets</b>		
	(a) Current investments	447.81	464.24
	(c) Trade receivables	0.55	0.30
	(d) Cash and cash equivalents	-	-
	(e) Bank balance other than Cash and cash equivalents	6.63	0.62
	(f) Loans, current	182.23	173.63
	(g) Other current assets	37.60	36.03
	<b>Total - Current assets</b>	<b>674.82</b>	<b>674.82</b>
	<b>TOTAL -ASSETS</b>	<b>4,082.80</b>	<b>4,082.80</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share capital	4,376.95	4,376.95
	(b) Other equity	(304.29)	(304.44)
	<b>Total - Equity</b>	<b>4,072.66</b>	<b>4,072.51</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>-</b>
	<b>Current liabilities &amp; financial liabilities</b>		
	(a) Borrowings, current	-	-
	(b) Trade payables, current	-	-
	(c) Other current liabilities	10.14	10.14
	(d) Provisions, current	-	0.15
	(e) Current tax liabilities	-	-
	<b>Total - Current liabilities</b>	<b>10.14</b>	<b>10.29</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,082.80</b>	<b>4,082.80</b>

**BLS INFOTECH LIMITED**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30.09.2022**  
**CIN: L30007WB1985PLC038686**

(Rs in Lacs)

Current Year ended 30.09.22	Previous Year ended 31.03.22
0.15	0.59
(8.60)	(15.77)
(8.50)	(15.77)
(8.45)	(15.18)
16.43	-
(10.17)	(0.18)
-	-
(0.15)	0.43
6.11	0.25
(2.34)	(14.93)
-	(0.15)
-	-
(2.34)	(15.08)
-	-
-	-
-	-
8.60	15.77
-	-
8.60	15.77
-	-
6.26	0.69
0.92	0.23
7.18	0.92

<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>
Net Profit before taxes & extraordinary items
Adjustment for
Depreciation
Interest paid
Interest received
Misc. Exp. Written off
Operating Profit before working Capital Changes
Adjustment for
Sundry Debtor
Loans & Advances
Advances for Project
Trade Payables/Liabilities
<b>Cash Generated from Operations:</b>
Interest Paid
Direct Taxes Paid
<b>Cash Flow before Extra Ordinary Items</b>
Less Extra Ordinary Items
<b>Net Cash Flow from Operating Activities</b>
<b>B. Cash Flow Investing Activities:</b>
Purchase of Fixed Assets
Purchase for Investments
Payment towards VAT
Payment of FBT Tax
Interest/ Dividend Received
Misc. Exp. For Share Issue
<b>Net Cash used in Investing Activities</b>
<b>C. Cash Flow from Financing Activities:</b>
Grant
Payment of Long Term Loan
Payment of Unsecured Loan
<b>Net Cash used in Financial Activities</b>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalent</b>
Cash & Cash Equivalent (Opening)
Cash & Cash Equivalent (Ending)

Place: kolkata  
Date: 07.11.22

For and on behalf on the Board

B. Bera  
Director

DIN:00435029

