

**BLS INFOTECH LTD.**

CIN : L30007WB1985PLC038686

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

UN-AUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED AS ON 31 st DECEMBER, 2022 (Rs. In Lacs)

Sl. No.	PART - 1	Particulars	STANDALONE					
			Quarter Ended			Nine Months Ended		Year Ended
			31.12.22 (Unaudited)	30.09.22 (Unaudited)	31.12.21 (Unaudited)	31.12.22 (Unaudited)	31.12.21 (Unaudited)	31.03.22 (Audited)
1		INCOME FROM OPERATIONS	0.55	1.25	7.45	1.80	5.18	7.95
2		OTHER INCOME	4.75	4.15	4.25	13.35	13.05	15.77
3		TOTAL REVENUE (1+2)	5.30	5.40	11.70	15.15	18.23	23.72
4		EXPENDITURE						
	a)	COST OF MATERIAL	-	-	-	-	-	-
	b)	ADMINISTRATIVE EXP.	2.25	2.41	4.25	6.76	8.08	10.71
	c)	ESTABLISHMENT EXP.	2.75	2.90	6.70	7.94	9.64	12.42
	d)	DEPRECIATION	-	-	-	-	-	-
	e)	OTHER EXP.	-	-	-	-	-	-
		Total	5.00	5.31	10.95	14.70	17.72	23.13
5		PROFIT/(LOSS) FROM OPERATIONS BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS	0.30	0.09	0.75	0.45	0.51	0.59
6		EXCEPTIONAL ITEMS	-	-	-	-	-	-
7		INTEREST / FINANCIAL CHARGES	-	-	-	-	-	-
8		PROFIT/(LOSS) FROM ORDINARY ACTIVITIES before Tax	0.30	0.09	0.75	0.45	0.51	0.59
		TAX & Deferred Tax	-	-	-	-	-	0.15
9		PROFIT/(LOSS) FROM ORDINARY ACTIVITIES after Tax	0.30	0.09	0.75	0.45	0.51	0.44
10		NET PROFIT/(LOSS) FOR THE PERIOD	0.30	0.09	0.75	0.45	0.51	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	0.30	0.09	0.75	0.45	0.51	0.44
14		Minority interest	-	-	-	-	-	-
15		Net profit / (loss) after taxes, minority interest & Share profit / (loss) of associates	0.30	0.09	0.75	0.45	0.51	0.44
16		PAID-UP EQUITY SHARE (FACE VALUED-Rs.1/-)	4376.95	4376.95	4376.95	4376.95	4376.95	4376.95
17		RESERVE EXCLUDING REVOLVING RESERVE	1.00	1.00	1.00	1.00	1.00	1.00
18		EARNINGS PER SHARE (EPS) (IN RS PER SHARE)						
	a)	Basic/Diluted EPS before Extraordinary Items	0.00	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	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 Shareholding of Capital)	100.00	100.00	100.00	100.00	100.00	100.00



**NOTE:-**

- i) The above results have been recorded on record at the Board meeting held on 27.01.2023 & have been reviewed by the Audit Committee meeting held on 24.01.2023.
- ii) Since the Company is operating under the one board business, Segment reporting is not required.
- iii) Previous year/quarter figures are not grouped/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 31.12.22	Qty Ended 31.12.21
Net Profit/ (Loss) as per previous GAAP (Indian GAAP)	0.30	0.75
Profit/ (Loss) for the quarter as per Ind-AS	0.30	0.75
Other Comprehensive Income (Net of Income Tax)	0	0
Total Comprehensive Profit/ (Loss) for the quarter	0.30	0.75

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

Description	Rs. In Lac	
	Standlone Qty Ended	
	31.12.22	31.12.21
Total Other Equity as per previous GAAP	4,376.95	4,376.95
Add/(Less) : Adjustments for Ind AS difference	-	-
Effect of fair valuation of Financial Assets	-	-
Effect of change in treatment of Business combination	-	-
Effect of fair valuation of Bearings	-	-
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 : 27.01.2023

By order of the Board

B. B. (B. BERA)  
DIRECTOR



## BLS INFOTECH LIMITED

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER & NINE MONTHS ENDED 31st DECEMBER, 2022  
[in terms of Regulation 47(1)(b) of the SEBI (LODR) Regulation 2015]

Rs. In lac

SN	Particulars	Quarter Ended		NINE Months Ended	
		31.12.22	31.12.21	31.12.22	31.12.21
1	Total Income from operations (Net)	5.30	11.70	15.15	18.23
2	Net Profit/(Loss) for the period (before Tax, Exceptional items and/or Extraordinary items)	0.30	0.75	0.45	0.51
3	Net Profit/(Loss) for the period (after Tax, before Exceptional items and/or Extraordinary items)	0.30	0.75	0.45	0.51
4	Net Profit/(Loss) for the period after Tax (after Exceptional /Extraordinary items)	0.30	0.75	0.45	0.51
5	Other Comprehensive income for the period	0.00	0.00	0.00	0.00
6	Total Comprehensive income for the period including OCI after Tax	0.30	0.75	0.45	0.51
7	PAID-UP EQUITY SHARE (Face Value Rs.1/-)	4376.95	4376.95	4376.95	4376.95
8	Other Equity (excluding Retention Reserve) as shown in the Audited Balance Sheet of the previous year	0	0	0	0
9	EARNINGS PER SHARE (EPS) (PER SHARE)	0	0	0	0
	a) Basic/Diluted EPS				

By order of the Board

(B.Bera)  
Director



Place: Kolkata

Date : 27.01.2023



# M/S ACHARYYA SWAPAN & CO.

53, College Street

Kolkata - 700 073

Mail: [asccal2007@gmail.com](mailto:asccal2007@gmail.com)

## Chartered Accountants

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### 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 31<sup>ST</sup> December 2022 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:23068958BGWIMR9958

**Place:** Kolkata

**Dated:** 27<sup>th</sup> day of January, 2023