BLS INFOTECH LIMITED

1/1A, UPPER WOOD STREET
KOLKATA – 700 017
E – MAIL ID : corpbls@gmail.com
CIN : L30007WB1985PLC038686

Date : November 02, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

BSE Scrip Code : 531175

Subject : Outcome of Board Meeting

Dear Sir/ Madam,

The Board of Directors in their meeting held today, i.e., 02nd November, 2026 have approved and taken on record unaudited financial results for the quarter and half year ended 30th September, 2026 which were reviewed by the Company's Statutory Auditor M/s. Arun Jain & Associates (Registration No: 325867E). These results were also placed before the company's Audit Committee in their meeting held on 02nd November, 2026.

The meeting started at 03:00 p.m. and ended at 4:30 p.m.

Please find enclosed herewith for your perusal dissemination and necessary action the Text and Report of the unaudited Financial Results for quarter and half year ended 30th September, 2026.

Thanking you.

Yours faithfully,

For BLS Infotech Limited

Anirudh Rathi

(Anirudh Rathi)
Managing Director
DIN : 09802343

ARUN JAIN & ASSOCIATES

15 Jatin Das Road, 5th Floor, Ambient Mansion, Kolkata – 700 029

E – MAIL ID: caarunkolkata@gmail.com | Connect on: +91 9831042186

To,
The Board of Directors
BLS Infotech Limited
1/1A Upper Wood Street
Kolkata – 700 017

Sub.:- Limited Review Report for the quarter & half year ended 30.09.2026

We have reviewed the accompanying statement of unaudited financial results of **M/s/ BLS Infotech Limited ("the company")** for the quarter & half year ended 30.09.2026 (the "statement"). 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.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular 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 Statements 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 Indian Accounting Standards specified under section 133 of the Companies Act, 2013 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 Arun Jain & Associates
Chartered Accountants
[FRN - 325867E]

ARUN JAIN & ASSOCIATES M. No.- 53693 Chartered Accountants

(Arun Kumar Jain)
Proprietor
Membership No. 053693
Peer Review Certificate No : 017694
DIN: 26053693OIPXOU6008

Place : Kolkata
Date : 02nd November, 2026

BLS INFOTECH LIMITED

CIN : L30007WB1985PLC038686

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

Statement of Assets and Liabilities as at 30th September, 2026

(Rs in lacs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
I. ASSETS		
(1) Non Current Assets		
(a) Property plant and equipment	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	454.67	454.57
(iii) Loans	197.59	197.69
(iv) Others	-	-
(c) Deferred tax assets (net)	-	-
(e) Other non-current assets	3,408.33	3,408.33
Total Non-Current Assets	**4,060.59**	**4,060.59**
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash & cash equivalents	107.78	14.25
(iv) Bank balances other than (iii) above	-	-
(v) Loans	6.80	6.80
(vi) Others	-	-
(c) Other current assets	19.71	19.71
Total Current Assets	**134.29**	**40.76**
Total Assets	**4,194.88**	**4,101.35**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	4,376.95	4,376.95
(b) Other Equity	-316.89	-302.65
Total Equity	**4,060.06**	**4,074.30**
Non - Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	110.00	-
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding of creditores other than micro enterprises and small enterprises	21.23	19.92
Total Non - Current Liabilities	**131.23**	**19.92**
Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings		
(ii) Trade Payables	0.22	0.50
(A) total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding of creditores other than micro enterprises and small enterprises	3.10	6.32
(iii) Other financial liabilities	-	-
(b) Other current liabilities	-	-
(c) Provisions	0.21	-
(d) Current tax liabilities	0.06	0.30
Total Current Liabilities	**3.59**	**7.12**
Total Equity and Liabilities	**4,194.88**	**4,101.35**
	-0.00	-0.00

ARUN JAIN & ASSOCIATES Chartered Accountants M. No. 58693

BLS Infotech Ltd. AK.

BLS INFOTECH LIMITED

CIN : L30007WB1985PLC038686

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

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2026

(Rs in lacs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		
		30.09.2026 (Audited)	30.06.2026 (Unaudited)	30.09.2025 (Audited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue from Operations**						
	Income from Operations	5.10	4.65	-	9.75	11.57	21.02
	Other Income	-	-	4.57	-	-	0.57
	Total Revenue	**5.10**	**4.65**	**4.57**	**9.75**	**11.57**	**21.59**
2	**Expenditure**						
	a) Cost of Material	-	-	-	-	-	-
	b) Employee Benefit Expenses	2.34	1.42	1.29	3.76	1.29	5.16
	c) Depreciation	-	-	-	-	-	-
	d) Other Expenses	9.81	10.42	1.12	20.23	4.32	15.62
	Total Expenditure	**12.15**	**11.84**	**2.41**	**23.99**	**5.61**	**20.78**
3	Profit / (Loss) before exceptional items and tax	-7.05	-7.19	2.16	-14.24	5.96	0.81
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax**	-7.05	-7.19	2.16	-14.24	5.96	0.81
6	Tax Expenses						
	Current Tax	-	-	0.56	-	1.55	0.21
	Deferred Tax	-	-	-	-	-	-
7	**Profit / (Loss) for the period**	-7.05	-7.19	1.60	-14.24	4.41	0.60
8	**Other Comprehensive Income**						
	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	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
9	Total Comprehensive Income for the period	-7.05	-7.19	1.60	-14.24	4.41	0.60
10	Paid up Equity Share Capital (Face value Re. 1/- each)	4,376.95	4,376.95	4,376.95	8,753.90	4,376.95	4,376.95
11	Other Equity	-	-	-	-	-	-302.65
12	Earnings per share (Face value Re. 1/- each)						
	a) Basic EPS	-0.00	-0.00	0.00	-0.00	0.00	0.00
	b) Diluted EPS	-0.00	-0.00	0.00	-0.00	0.00	0.00

NOTE:-

i) The above results have been taken on record at the Board meeting held on 02/11/2026 & have been reviewed by the Audit Committee meeting held on 02/11/2026.

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) The figures for the quarter and half year ended 30/09/2026 are balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 30/09/2026

By order of the Board

Aniruddh Rathi

(Aniruddh Rathi)
Director
DIN: 00570773

Place: Kolkata
Date : 02nd November, 2026

ARUN JAIN & ASSOCIATES
M. No. 53893
Chartered Accountants

BLS INFOTECH LIMITED

CIN : L30007WB1985PLC038686

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

Statement of Cash Flows for the half year ended 30th September, 2026

(Rs in lacs)

Particulars	01/04/2026 - 30/09/2026	01/04/2025 - 31/03/2026
Cash Flow from Operating Activities		
Profit before tax as per statement of profit and loss	(14.24)	4.41
Adjustments for:		
Interest Income	-	-
Depreciation	-	-
Operating Profit before Working Capital Changes	(14.24)	4.41
Changes in Working Capital		
(Increase)/decrease in loans	0.10	(0.33)
(Increase)/decrease in trade receivables	(0.10)	-
(Increase)/decrease in other financial assets and others	-	-
Increase/(decrease) in trade payables	1.31	0.91
Increase/(decrease) in other financial liabilities and provisions	(3.54)	2.15
	(16.47)	7.15
Less: Direct taxes paid	-	-
Net cash (used in) Operating Activities	(16.47)	7.15
Cash Flow from Investing Activities		
Interest Income	-	-
Purchase of Property, Plant and Equipment	-	-
Net cash (used in) Investing Activities	-	-
Cash Flow from Financing Activities		
Repayment of long term borrowings	110.00	-
Net cash (used in) Financing Activities	110.00	-
Net Increase / (Decrease) in Cash & Bank Balances	93.53	7.15
Add: Cash & Cash Equivalents at beginning of the year	14.25	2.14
Cash & Cash Equivalents at end of the year	**107.78**	**9.29**

ARUN JAIN & ASSOCIATES M. No.-053693 Chartered Accountants

BLS Infotech Ltd. AR