November 03, 2026

National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400 051	**BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001
NSE Scrip Symbol: BLS	**BSE Scrip Code**: 540073

Subject: Outcome of Board of Directors meeting held on Tuesday, November 03, 2026

Dear Sir / Madam,

In compliance with Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations, 2015") (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, November 03, 2026, has, inter alia, considered and approved the following items of agenda:

1. The Un-audited Standalone and Consolidated Financial Results along with Limited Review Report of the Statutory Auditors thereon for the second quarter and half year ended September 30, 2026, as recommended by the Audit Committee of the Company. A copy of said Un-audited Standalone and Consolidated financial results and Limited Review Report of Statutory Auditors for the second quarter and half year ended September 30, 2026 are enclosed herewith as **Annexure- A**.

2. Mr. Manoj Joshi, Independent Director, designated as Chairman of the Nomination and Remuneration Committee ("NRC") and Risk Management Committee ("RMC") of the Company with effect from November 04, 2026. Mr. Sarthak Behuria, Independent Director, will remain as member of the said NRC and RMC. Post changes composition of committee is enclosed herewith as **Annexure- B**.

The Board meeting commenced at 12:00 Noon and concluded at 02:20 p.m.

Kindly take the same on your record.

For and on behalf of,

BLS International Services Limited

Dharak Arvind Mehta

Digitally signed by Dharak Arvind Mehta
Date: 2026.11.03 14:33:42 +05'30'

Dharak A. Mehta
Company Secretary and Compliance Officer
ICSI Membership No.: FCS12878

Place: Delhi
Date: November 03, 2026
Encl: as above

Annexure-A

BLS INTERNATIONAL SERVICES LIMITED

CIN: L51909DL1983PLC016907

Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044.

Telephone number: 011-45795002; Fax: 011-23755264; Email: compliance@blsinternational.net; Website: www.blsinternational.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Amount in (₹) in lakhs

Sl. No	Particulars	Quarter ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	97,267.82	89,052.66	73,662.83	1,86,320.48	1,44,719.36	2,99,821.51
II	Other income	2,291.01	2,269.45	1,872.54	4,560.46	4,379.95	9,515.60
III	**Total Income (I+II)**	**99,558.83**	**91,322.11**	**75,535.37**	**1,90,880.94**	**1,49,099.31**	**3,09,337.11**
IV	**EXPENSES**						
	(a) Cost of services	44,765.78	40,203.99	33,229.22	84,969.77	64,900.86	1,37,377.79
	(b) Purchase of of stock in trade	189.61	276.92	527.47	466.53	668.80	833.30
	(c) Changes in inventories of stock in trade	84.26	(54.61)	(42.31)	29.65	(47.80)	(38.35)
	(d) Employees benefits expenses	17,015.53	13,724.86	10,843.08	30,740.39	21,739.37	46,556.27
	(e) Finance costs	770.81	774.92	614.23	1,545.73	1,246.81	2,323.96
	(f) Depreciation and amortisation expense	4,045.17	3,169.96	2,251.54	7,215.13	4,529.64	9,365.01
	(g) Other expenses	10,406.34	9,661.87	7,828.86	20,068.21	15,759.20	33,205.17
	Total expenses (IV)	**77,277.50**	**67,757.91**	**55,252.09**	**1,45,035.41**	**1,08,796.88**	**2,29,623.15**
V	**Profit before exceptional items & tax (III-IV)**	**22,281.33**	**23,564.20**	**20,283.28**	**45,845.53**	**40,302.43**	**79,713.96**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**22,281.33**	**23,564.20**	**20,283.28**	**45,845.53**	**40,302.43**	**79,713.96**
VIII	Tax expense						
	Current tax	2,256.17	3,441.72	1,482.86	5,697.89	3,237.68	7,314.75
	Deferred tax	(148.96)	(39.73)	230.30	(188.69)	396.91	229.59
	Tax for earlier years	-	(0.01)	-	(0.01)	0.15	(210.40)
	Total tax expenses (VIII)	**2,107.21**	**3,401.98**	**1,713.16**	**5,509.19**	**3,634.74**	**7,333.94**
IX	**Net Profit for the period/year (VII-VIII)**	**20,174.12**	**20,162.22**	**18,570.12**	**40,336.34**	**36,667.69**	**72,380.02**
X	**Other comprehensive income (OCI)**						
	Items that will not be reclassified to profit or loss						
	(i) Re-measurements gain/(loss) on defined benefit plans	54.17	-	-	54.17	-	48.77
	(ii) Tax on (i) above	(13.63)	-	-	(13.63)	-	(12.27)
	Items that will be reclassified to Profit and loss						
	(i) Changes in fair value of financial assets if designated to OCI	(8.49)	10.40	20.85	1.91	33.90	30.63
	(ii) Foreign currency translation reserve	2,769.25	1,926.65	5,092.02	4,695.90	8,162.07	17,715.34
	Total other comprehensive income, net of tax	**2,801.30**	**1,937.05**	**5,112.87**	**4,738.35**	**8,195.97**	**17,782.47**
XI	**Total comprehensive income for the period /year (IX+X)**	**22,975.42**	**22,099.27**	**23,682.99**	**45,074.69**	**44,863.66**	**90,162.49**
	Profit attributable to :						
a)	Owners of the parents	18,629.32	19,006.60	17,522.91	37,635.92	34,622.75	68,671.19
b)	Non-controlling interests	1,544.80	1,155.62	1,047.21	2,700.42	2,044.94	3,708.83
	Total Comprehensive income attributable to:						
a)	Owners of the parents	21,407.43	20,943.63	22,635.78	42,351.06	42,818.72	86,453.49
b)	Non-controlling interests	1,567.99	1,155.64	1,047.21	2,723.63	2,044.94	3,709.00
XII	**Paid-up equity share capital (Face Value Per Share Re. 1/-)**	4,117.41	4,117.41	4,117.41	4,117.41	4,117.41	4,117.41
XIII	**Other Equity**						2,42,229.04
XIV	**Earning Per Share (of Re. 1/- each) (for quarterly periods are not annualized)**						
	(a) Basic	4.52	4.62	4.26	9.14	8.41	16.68
	(b) Diluted	4.51	4.60	4.25	9.12	8.40	16.64

BLS INTERNATIONAL SERVICES LTD. BLS INTERNATIONAL

Notes to Consolidated financial results :

1 The above consolidated financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 03, 2026. These results have been subjected to limited review by the statutory auditors who have expressed an unmodified conclusion.

2 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The Group has identified the below segments as reportable segment in accordance with the Indian Accounting Standard 108 'Operating Segments':
"Visa and Consular Services" (includes visa and allied services) and "Digital Services" (includes E-Governance, Business Correspondent and allied services) .

4 The Group's subsidiary BLS E-Services Limited (BLSE) got listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024.
The subsidiary has received an amount of Rs 30,929.29 lakhs being gross proceeds from fresh issue of equity shares. Net proceeds after issues expenses amounting to Rs. 27,776.93 lakhs in relation to fresh issue are proposed to be utilized and the utilization thereof are summarized as below:

Amount in (₹) in lakhs

Object(s)	Amount as proposed in the Offer Document	Alteration in the objects of the IPO for which the amount was raised*	Revised Cost	Amount utilised upto September 30, 2026	Total unutilized amount up to September 30, 2026
Strengthening our technology infrastructure to develop new capabilities and consolidating our existing platforms	9,758.71	(6,321.70)	3,437.01	1,983.37	1,453.64
Funding initiatives for organic growth by setting up of BLS Stores	7,478.30	(7,478.30)	-	-	-
Achieving inorganic growth through acquisitions	2,871.00	-	2,871.00	2,871.00	-
General Corporate Purpose	7,668.92	-	7,668.92	7,668.92	-
Acquisition of equity shares in Atyati Technologies Private Limited^	-	13,800.00	13,800.00	13,800.00	-
Total	**27,776.93**	-	**27,776.93**	**26,323.29**	**1,453.64**

IPO proceeds which were un-utilized as at September 30,2026 were temporarily invested in term deposit amounting to Rs 1,447.00 lakhs with scheduled bank and the balance amount lying in the bank account (Monitoring account).

*Pursuant to the Audit Committee's recommendation, the Board of Directors in their meeting held on February 16, 2026 approved seeking shareholders' approval by way of an Extra-Ordinary General Meeting ("EGM") for change and variation in the objects of utilization of the IPO proceeds. The resolution was approved by the shareholders with the requisite majority at the EGM held on March 16, 2026.In the quarter ended September 30, 2026 the said amount have been utilized and the Company has completed the said acquisition on July 02, 2026.

5 During the quarter ended September 30,2026, the group has acquired 100% equity share of Atyati Technologies Private Limited (ATPL) for a consideration of Rs. 14,582.69 lakhs net of contingent consideration. The fair value of assets and liabilities acquired have been determined provisionally in accordance with IND AS 103 'Business Combinations'. The excess of consideration paid over the provisional fair value of net assets acquired has resulted in goodwill. The group believes that the information provides a reasonable basis for estimating the fair values of assets and liabilities acquired, but the potential for measurement period adjustments exists based on a continuing review of matters related to the acquisition. The purchase price allocation is expected to be completed within one year.
The above consolidated financial results for the quarter ended and half year ended September 30, 2026 includes the results of ATPL which was acquired on July 02 ,2026 and hence not comparable with previous period.

6 During the previous year, the Group has acquired 100% stake in Trefeddian Hotel (Aberdovey) Limited through BLS UK Hotels Limited ("Subsidiary Company") on October 02, 2025. The above consolidated financial results for the quarter ended September 30, 2026 include the results of the above said acquisition and hence the corresponding quarter ended September 30, 2025 is not comparable with the current quarter.

7 The Board of Directors and shareholders of Atyati Technologies Private Limited ("ATPL"), a wholly-owned subsidiary of the group's subsidiary BLS E-Services Limited (BLSE) at their Meeting(s) held on September 28, 2026 have considered and approved to enter into a Business Transfer Agreement ("BTA") with TVAM Technologies Private Limited ("TVAM"), for the sale and transfer of Joint Liability Group-Financial Lending Business ("JLG Business Undertaking") of ATPL on a going concern basis through a slump sale on such terms and conditions as detailed in the Business Transfer Agreement (including any amendments or modifications thereto) and all other agreements in connection therewith ("Transaction"), and subject to such other approvals/consents as may be necessary from the Lenders, regulatory/statutory authorities and other concerned parties.

For BLS International Services Limited

BLS INTERNATIONAL SERVICES LTD.

Nikhil Gupta
Managing Director
DIN No. 00195694

Place : New Delhi
Date : November 03, 2026

BLS INTERNATIONAL SERVICES LIMITED
(CIN No.: L51909DL1983PLC016907)
STATEMENT OF CONSOLIDATED UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

Amount in (₹) in lakhs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-Current Asset		
Property, plant & equipment	41,163.77	29,024.96
Capital work-in-progress	1,641.57	194.54
Right to use	18,923.94	16,224.90
Goodwill	1,21,137.00	1,21,283.10
Intangible assets	13,060.60	4,071.87
Intangible asset under development	1,832.56	1,457.83
Financial assets:		
Investments in associates	2,084.00	2,084.00
Other financial assets	31,344.30	16,943.46
Other non-current assets	180.26	324.86
Deferred tax assets (net)	863.11	834.05
Non current tax assets (net)	3,135.80	1,991.00
Total non- current assets	**2,35,366.91**	**1,94,434.57**
Current Asset		
Inventories	124.14	87.01
Financial assets:		
Investments	48,070.34	33,075.98
Trade receivables	23,941.55	17,057.15
Cash and cash equivalents	65,930.17	49,416.41
Bank balances other than cash and cash equivalents	42,588.39	68,761.66
Loans	87.26	-
Other financial assets	7,994.06	8,499.40
Other current assets	5,841.28	5,677.84
Total current assets	**1,94,577.19**	**1,82,575.45**
TOTAL ASSETS	**4,29,944.10**	**3,77,010.02**
EQUITY & LIABILITIES		
Equity		
Equity share capital	4,117.41	4,117.41
Other equity	2,78,420.85	2,42,229.04
Total equity	**2,82,538.26**	**2,46,346.45**
Non controlling Interest	33,403.90	32,020.00
Liabilities		
Non - Current Liabilities		
Financial liabilities:		
Borrowings	14,392.71	17,802.69
Lease liabilties	18,620.95	14,934.21
Other financial liabilities	60.60	60.60
Provisions	4,821.53	1,478.58
Deferred tax liabilities (net)	1,024.13	1,596.61
Total non-current liabilities	**38,919.92**	**35,872.69**
Current liabilities		
Financial liabilities:		
Borrowings	5,287.12	5,253.25
Lease liabilties	4,903.76	5,067.37
Trade payables		
(a) total outstanding dues to micro enterprises and small enterprises	177.25	312.84
(b) total outstanding dues to creditors other than micro enterprises and small enterprises	15,138.53	14,958.22
Other financial liabilities	28,356.58	20,702.50
Other current liabilities	19,048.71	16,287.07
Provisions	413.77	189.63
Current tax liabilities (net)	1,756.30	-
Total current liabilities	**75,082.02**	**62,770.88**
TOTAL EQUITY AND LIABILITIES	**4,29,944.10**	**3,77,010.02**

For BLS International Services Limited

Nikhil Gupta
Managing Director
DIN No. 00195694

Place : New Delhi
Date : November 03, 2026

BLS INTERNATIONAL SERVICES LIMITED
(CIN No.: L51909DL1983PLC016907)
STATEMENT OF CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Amount in (₹) in lakhs

Particulars	For half year ended September 30, 2026 (Unaudited)	For half year ended September 30, 2025 (Unaudited)
Cash flow from operating activities		
Profit before tax	45,845.53	40,302.43
Adjustments for:		
Depreciation & amortization expense	7,215.13	4,529.64
Realized gain on sale of investment	(261.44)	-
Finance costs	1,545.73	1,246.81
Dividend income	(399.68)	(0.03)
Share based payment expenses	248.68	488.40
Interest income	(3,088.33)	(2,635.92)
Bad debts and balances written off	(394.57)	44.13
Profit on sale of property, plant and equipment (Net)	2.46	(354.78)
Gain on lease cancellation	(24.04)	48.34
Unrealized gain on mutual fund	(351.65)	(72.36)
Foreign currency translation reserve	5,031.71	8,162.06
Operating profit before working capital change	**55,369.53**	**51,758.71**
Adjustments for:		
Increase in trade receivables	(1,505.44)	(2,978.49)
Decrease/ (increase) in Inventories	7.16	(47.80)
(Increase)/ decrease in other financial current assets	(33.93)	3,040.99
Decrease/ (increase) in other current assets	315.89	(1,259.73)
Decrease/ (increase) in other non-current Financial assets	875.89	(115.60)
Increase in other financial non- current liability	-	2,646.45
Decrease in other non-current assets	147.14	-
Increase in long term provision	30.95	85.21
Increase in short term provision	122.64	48.27
Decrease in trade payable	(1,420.40)	(145.35)
Increase in other financial current liabilities	2,663.25	278.92
(Decrease)/ increase in other current liabilities	(417.80)	1,470.27
Cash from/(used in) operations	**56,154.88**	**54,781.85**
Direct taxes paid	(1,687.39)	(3,287.87)
Net cash flow generated from operating activities (A)	**54,467.49**	**51,493.98**
Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets and capital work in progress (net of capital advance and capital creditors)	(16,844.95)	(3,972.22)
Proceeds from maturity /(investments) in term deposits	11,785.48	(28,561.99)
Purchase of current investments	(14,381.28)	(4,602.24)
Loan given	(87.26)	-
Dividend received	399.68	0.03
Interest income received	3,933.16	2,004.93
Payment made towards acquisition of subsidiary(net of cash acquired on account of acquistion)	(10,927.36)	(3,361.86)
Net cash used in investing activities (B)	**(26,122.53)**	**(38,493.34)**
Cash flow from financing activities		
Payment for principal portion of lease liabilities	(2,567.42)	(1,829.07)
Payment for interest portion of lease liabilities	(1,081.19)	(917.00)
Dividend paid (including dividend distribution tax)	(206.09)	(4,562.67)
Proceeds from current borrowing (Net)	(3,323.87)	(1,456.09)
Interest paid	(464.53)	(329.80)
Purchase of shares in subsidiary	(4,301.87)	-
Acquistion of treasury shares by trust	113.77	-
Net cash used in financing activities (C)	**(11,831.20)**	**(9,094.63)**
Net increase in cash and cash equivalent (A+B+C)	16,513.76	3,906.00
Cash and cash equivalent at the beginning of the period	49,416.41	28,286.49
Cash and cash equivalent at the end of the period	**65,930.17**	**32,192.50**
Components of cash and cash equivalent		
Cash on hand	971.12	748.24
With Bank - on current account	32,442.29	31,444.26
- term deposits (with original maturity of less than three months)	32,516.76	-
Total cash and cash equivalent at the end of the period	**65,930.17**	**32,192.50**

For BLS International Services Limited



Nikhil Gupta
Managing Director
DIN No. 00195694

Place : New Delhi
Date : November 03, 2026

BLS INTERNATIONAL SERVICES LIMITED
CIN: L51909DL1983PLC016907
Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044.
Telephone number: 011-45795002; Fax: 011-23755264; Email: compliance@blsinternational.net; Website: www.blsinternational.com
UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Amount in (₹) in lakhs

Sl. No	Particulars	Quarter ended			Half year ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment revenue**						
	A) Visa and consular services (includes visa and allied services)	50,984.25	56,008.72	45,860.16	1,06,992.97	91,929.01	1,84,030.39
	B) Digital services	46,283.57	33,043.94	27,802.67	79,327.51	52,790.35	1,15,791.12
	C) Unallocated	-	-	-	-	-	-
	Total	**97,267.82**	**89,052.66**	**73,662.83**	**1,86,320.48**	**1,44,719.36**	**2,99,821.51**
	Less: Inter segment revenue						-
	Net sales from operations	**97,267.82**	**89,052.66**	**73,662.83**	**1,86,320.48**	**1,44,719.36**	**2,99,821.51**
2	**Segment results (Profit before taxes and interest)**						
	A) Visa and consular services (includes visa and allied services)	20,685.76	21,780.84	18,381.21	42,466.59	36,637.78	72,511.92
	B) Digital services	2,366.38	2,558.28	2,516.30	4,924.67	4,911.46	9,526.00
	C) Unallocated						-
	Total profit before interest and tax	**23,052.14**	**24,339.12**	**20,897.51**	**47,391.26**	**41,549.24**	**82,037.92**
	Less: Finance cost	770.81	774.92	614.23	1,545.73	1,246.81	2,323.96
	Total profit before tax	**22,281.33**	**23,564.20**	**20,283.28**	**45,845.53**	**40,302.43**	**79,713.96**
3	**Segment assets**						
	A) Visa and consular services (includes visa and allied services)	3,16,472.69	3,39,643.60	2,61,046.04	3,16,472.69	2,61,046.04	3,12,868.15
	B) Digital services	1,13,471.41	57,928.22	72,825.66	1,13,471.41	72,825.66	64,141.87
	C) Unallocated	-	-	-	-	-	-
	Total assets	**4,29,944.10**	**3,97,571.82**	**3,33,871.70**	**4,29,944.10**	**3,33,871.70**	**3,77,010.02**
4	**Segment liabilities**						
	A) Visa and consular services (includes visa and allied services)	72,505.12	84,092.65	71,766.93	72,505.12	71,766.93	79,353.24
	B) Digital services	41,496.82	16,965.46	18,184.84	41,496.82	18,184.84	19,290.33
	C) Unallocated	-	-	-	-	-	-
	Total liabilities	**1,14,001.94**	**1,01,058.11**	**89,951.77**	**1,14,001.94**	**89,951.77**	**98,643.57**

BLS INTERNATIONAL SERVICES LTD.

Place : New Delhi
Date : November 03, 2026

Nikhil Gupta
Managing Director
DIN No. 00195694

Independent Auditor's Review Report on unaudited consolidated financial results of BLS International Services Ltd for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To the Board of Directors
BLS International Services Ltd

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **BLS International Services Ltd** (hereinafter referred to as the "Parent Company"), and its subsidiaries including step-down subsidiaries (the Parent Company and its subsidiaries including step-down subsidiaries together referred to as the "Group"), for the quarter ended September 30, 2026 and the year to date results for the period from April 01, 2026 to September 30, 2026, ("the Statement") (refer Annexure 1 for the list of subsidiaries including step-down subsidiaries included in the Statement), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared 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 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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4. Based on our review conducted and procedures performed as stated in paragraph 3 above, and upon considerations of review reports of other auditors as referred to in other matter paragraph 5(a) and 5(b) below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other matter

a. We did not review the interim financial information of nine subsidiaries (including eight step down subsidiaries), included in the Statement, whose interim financial information reflects total assets (before consolidation adjustment) of Rs. 3,33,890.90 lakhs, as at September 30, 2026, total revenues (before consolidation adjustment) of Rs. 74,385.45 lakhs and Rs. 33,694.22 lakhs, total net profit after tax (before consolidation adjustment) of Rs. 35,224.25 lakhs and Rs. 14,352.49 lakhs, total comprehensive income (before consolidation adjustment) of Rs. 39,962.60 lakhs and Rs. 17,153.80 lakhs for the period from April 01, 2026 to September 30, 2026, and quarter ended September 30, 2026 respectively, and net cash outflow of Rs. 22,031.81 lakhs for the period ended September 30, 2026 as considered in the consolidated financial r . These interim financial information's have been reviewed by other auditors whose reports have been furnished to us by the Parent Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries including step-down subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

b. Above nine subsidiaries (including eight step down subsidiaries) mentioned in para 5(a) above are located outside India whose interim financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditor under generally accepted auditing standards. The Parent Company's management has converted the interim financial information of such subsidiaries including step-down subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries including step-down subsidiaries located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

Our conclusion is not modified in respect of this matter.



c. The Statement includes the interim financial results of sixty one Subsidiaries/ step down subsidiaries, duly certified by the management, whose interim financial information reflects total assets (before consolidation adjustment) of Rs 43,426.39 lakhs, as at September 30, 2026, total revenues (before consolidation adjustment) of Rs. 30,757.89 lakhs and Rs. 16,064.31 lakhs, total net profit after tax (before consolidation adjustment) of Rs. 3,504.57 lakhs and Rs. 4,082.74 lakhs, total comprehensive income (before consolidation adjustment) of Rs. 3,504.57 lakhs and Rs. 4,082.74 lakhs, or the period from April 01, 2026 to September 30, 2026, and quarter ended September 30, 2026, respectively, and net cash in flow of Rs. 1,429.02 lakhs for the period ended September 30, 2026 as considered in the consolidated financial results. The above financial information has been furnished to us by the Parent Company's management and has not been reviewed by us or other auditors. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries including step-down subsidiaries, are based solely on such unreviewed interim financial Information certified by the management. According to the information and explanations given to us by the management, this interim financial information is not considered material to the Group.

Our conclusion is not modified in respect of this matter.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No: 000756N/N500441

S S KOTHARI MEHTA & CO. LLP ★ Chartered Accountants ★ NEW DELHI

Sunil Wahal
Partner
Membership No: 087294
Place: New Delhi
Dated: November 03, 2026
UDIN: 26087294UGKYON5576

Annexure 1 to Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company for the Quarter ended September 30, 2026 and the Year to date results for the period April 01, 2026 to September 30, 2026

List of entities included in the Statement

Parent Company

BLS International Services Limited

Subsidiaries/step down subsidiaries

1. BLS International FZE - UAE
2. Zero Mass Private Limited - India
3. Consular Outsourcing BLS Services Inc. - USA
4. BLS International Services Canada Inc. - Canada
5. RLS International Services Singapore Pte. Limited - Singapore
6. BLS International Services Malaysia SDN. BHD - Malaysia
7. BLS International Services Limited - Hongkong
8. BLS International Services (UK) Limited- UK
9. BLS International Services, LLC-UAE
10. Balozi Liaison Services International Limited Kenya
11. BLS International Services S. R. L. -Italy
12. BLS Worldwide PTY Limited - South Africa
13. BLS E-Services Limited (formerly known as BLS E-Services Private Limited) - India
14. BLS E-Solutions Private Limited India
15. BLS IT-Services Private Limited - India
16. Starfin India Private Limited - India
17. BLS Kendras Privale Limited - India
18. BLS International Employees Welfare Trust - India
19. PT. BLS International Servicc Indoncsia
20. BLS International Cameroon Limited - Cameroon
21. BLSMOK Services - Morocco
22. BLS Kazakhstan LLC - Kazakhstan
23. BLS Visa Services SARL - Algeria
24. BLS Services Worldwide Limited - Nigeria
25. BLS International Travel & Tourism LLC- Saudi Arabia
26. BLS International UJSA Inc. - USA
27. BLS International Peru S.A.C- Peru
28. BLS International S.A.S - Columbia
29. Balozi Liaison Services LLC - Egypt
30. BLS Solutions Private Limited - Dangladesh
31. iData Danismanlik Ve Hizmet Dis Tic. A.S. - Turkey
32. Visametric Vize Hiz. Ve. Dan, Dis. Tic. A.S. - Turkey
33. Visametric LLC - Azerbaijan
34. Rahyab Gozar Arta - Iran
35. VisaMetric LLC- Kyrgyzstan



36. VisaMetric LLC - Kazakhstan
37. VisaMetric LLC - Russia
38. VisaMetric LLC - Kosovo
39. VisaMetric LLC - Tajikistan
40. VisaMetric LLC - Uzbekistan
41. VisaMetric d.o.o – Bosnia
42. VisaMetric Dooel Macedonia
43. VisaMetric Albania SHPK - Alhania
44. VisaMetric DOO - Serbia
45. Visametric Ireland Limited - Ireland
46. Aadifidelis Solutions Private Limited - India
47. Sai Finent Advisory Private Limited - India
48. BLS United Ventures - Mexico
49. BLS UK Hotels Limited - UK
50. Citizenship Invest DMCC - UAE
51. Citizenship Invest - Iraq
52. Citizenship Invest - Turkey
53. SLW Media Private Limited - India
54. BLS International Jordan LLC- Jordan
55. BLS Worldwide Services Inc., {w.e.f. Apr 02, 2025) - Philippines
56. BLS Worldwide (w.e.f Apr 01, 2025) - Tunisia
57. BLS International LLC (w.e.f Apr 01, 2025) - Armcnia
58. BLS international Consultancy & Services (w.e.f Apr 01, 2025) - Qatar
59. BLSEC SAS (w.e.f Apr 01, 2025) - Ecuador
60. BLS Venture SKL (w.e.f Apr 10, 2025) - Dominican Kepublic
61. Beijing Blaoshi Enterprise Consulting Co. Ltd (w.e.f Apr 01, 2025) - China
62. Beijing Biaoshi Private Entry Exit Service Co. Ltd (w.e.f Apr 01, 2025) - China
63. Shanghai Biaoshi Private Entry Exit Service Co. Ltd, China (w.e.f Apr 01, 2025)
64. Guangzhou Biaoshi Private Entry Exit Service Co Ltd (w.e.f Apr 01, 2025) - China
65. Chengdu Biaoshi Private Entry Exit Service Co. Ltd (w.e.f Apr 01, 2025) - China
66. Hangzhou Biaoshi Private Entry Exit Service Co. Ltd (w.e.f Apr 01, 2025) - China
67. Beijing Kang Cheng Entry & Exit Service Co. Ltd (w.e.f Apr 01, 2025) - China
68. Shanghai Hai Rui Exit & Entry Co., Ltd (w.c.f Apr 01, 2025) - China
69. Guangzhou Kang Cheng Exit & Entry Co. Ltd (w.e.f Apr 01, 2025) - China
70. Chengdu Kang Cheng Exit & Entry Co., Ltd (w.e.f Apr 01, 2025) - China
71. Bls International (Ihailand) Ltd. (w.e.f. Apr 01, 2025)- Thailand
72. Consular Outsourcing Services Ireland Limited (w.e.f. Aug 29, 2025) - Ireland
73. Consular Outsourcing Services Kenya Limited (w.e.f Sep 02, 2025) - Kenya
74. BLS E Services Employees Welfare Trust - India
75. BLS International Cyprus Limited (w.e.f Oct 29, 2025) - Cyprus
76. BLS International Services (Senegal) SARL (w.e.f Oct 29, 2025) - Senegal
77. Trefeddian Hotel (Aberdovey) Limited (w.e.f October 02, 2025) - UK
78. MVA International WLL (w.e.f. Feb 02, 2026) – Bahrain
79. Attyati Technologies Private Limited (w.e.f. July 02, 2026) – India
80. BLS Ventures SRL (w.e.f. July 01, 2026) – Bolivia
81. BLS International LTDA (w.e.f. July 01, 2026) – Brazil
82. BLS- Argentina - (w.e.f. July 01, 2026) – Argentina

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

BLS INTERNATIONAL SERVICES LIMITED

CIN: L51909DL1983PLC016907

Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044.

Telephone number: 011-45795002; Fax: 011-23755264; Email: compliance@blsinternational.net; Website: www.blsinternational.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Amount in (₹) in lakh

Sl. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	8,687.65	6,910.45	4,607.76	15,598.10	9,054.67	20,992.36
II	Other income	2,243.91	6,353.86	505.83	8,597.77	655.70	10,688.22
III	**Total Income (I+II)**	**10,931.56**	**13,264.31**	**5,113.59**	**24,195.87**	**9,710.37**	**31,680.58**
IV	**EXPENSES**						
	(a) Cost of services	2,454.58	1,586.41	1,548.12	4,040.99	2,881.39	6,095.25
	(b) Employees benefits expenses	3,230.64	3,040.54	1,608.27	6,271.18	3,383.26	7,828.46
	(c) Finance costs	322.25	271.13	151.43	593.38	305.94	682.18
	(d) Depreciation and amortization expense	1,291.89	921.24	435.29	2,213.13	852.02	2,144.05
	(e) Other expenses	1,780.86	1,392.02	870.59	3,172.88	1,692.48	4,228.17
	Total Expenses (IV)	**9,080.22**	**7,211.34**	**4,613.70**	**16,291.56**	**9,115.09**	**20,978.11**
V	**Profit before exceptional items & tax (III-IV)**	**1,851.34**	**6,052.97**	**499.89**	**7,904.31**	**595.28**	**10,702.47**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**1,851.34**	**6,052.97**	**499.89**	**7,904.31**	**595.28**	**10,702.47**
VIII	**Tax Expense**						
	Current tax	549.40	1,614.46	49.58	2,163.86	98.53	833.44
	Deferred tax	(71.59)	(74.54)	(39.26)	(146.13)	(67.83)	(150.51)
	Tax for earlier years	-	-	-	-		(233.10)
	Total Tax Expenses (VIII)	**477.81**	**1,539.92**	**10.32**	**2,017.73**	**30.70**	**449.83**
IX	**Profit for the period/ year (VII-VIII)**	**1,373.53**	**4,513.05**	**489.57**	**5,886.58**	**564.58**	**10,252.64**
X	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified to profit or loss						
	(i) Re-measurements gain/(loss) on defined benefit plans	-	-	-	-	-	51.83
	(ii) Tax on (i) above	-	-	-	-	-	(13.04)
	Other comprehensive income (net of tax)	**-**	**-**	**-**	**-**	**-**	**38.79**
XI	**Total Comprehensive Income for the period/ year (IX+X)**	**1,373.53**	**4,513.05**	**489.57**	**5,886.58**	**564.58**	**10,291.43**
XII	**Paid-up equity share capital (Face Value Per Share Re. 1/-)**	4,117.41	4,117.41	4,117.41	4,117.41	4,117.41	4,117.41
XIII	**Other Equity**						5,093.58
XIV	**Earning Per Share (of Re. 1/- each) (for quarterly periods are not annualized)**						
	(a) Basic	0.33	1.10	0.12	1.43	0.14	2.49
	(a) Diluted	0.33	1.09	0.12	1.43	0.14	2.49

Notes to standalone financial results :

1 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of th Companies Act, 2013, other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).

2 The Company is engaged in the business of "visa and other allied services" and this is the only reportable segment in accordance with IND AS-108 'Operating Segment'.

3 The above standalone financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 0 2026. These results have been subjected to limited review by the statutory auditors who have expressed an unmodified conclusion.

BLS INTERNATIONAL SERVICES LTD. BLS INTERNATIONAL

For BLS International Services Limite

Nikhil Gupta
Managing Director
DIN No. 00195694

Place : New Delhi
Date : November 03, 2026

BLS INTERNATIONAL SERVICES LIMITED
(CIN No.: L51909DL1983PLC016907)
STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

Amount in (₹) in lakhs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-Current Asset		
Property, plant and equipment	11,132.12	4,617.76
Capital work in progress	1,035.50	175.54
Right of use assets	15,033.20	11,120.96
Other intangible assets	70.49	10.47
Financial assets:		
Investments in subsidiaries	10,689.35	4,997.43
Other financial assets	1,742.00	1,308.12
Deferred tax assets (net)	580.68	434.55
Other non-current assets	176.68	324.86
Non current tax assets (net)	-	162.77
Total non- current assets	**40,460.02**	**23,152.46**
Current Asset		
Financial assets:		
Investments	1,217.52	554.92
Trade receivables	4,556.52	2,140.09
Cash and cash equivalents	1,524.96	871.28
Bank balances other than cash and cash equivalents	4,062.76	1,210.66
Loans	451.00	377.50
Other financial assets	588.23	316.95
Other current assets	1,681.71	661.43
Total current assets	**14,082.70**	**6,132.83**
TOTAL ASSETS	**54,542.72**	**29,285.29**
EQUITY & LIABILITIES		
Equity		
Equity share capital	4,117.41	4,117.41
Other equity	9,130.75	5,093.58
Total equity	**13,248.16**	**9,210.99**
Liabilities		
Non - Current Liabilities		
Financial liabilities:		
Lease liabilities	13,986.52	10,348.66
Provisions	337.73	280.70
Total non-current liabilities	**14,324.25**	**10,629.36**
Current liabilities		
Financial liabilities:		
Lease liabilities	1,963.24	1,278.16
Trade payable		
total outstanding dues to micro enterprises and small enterprises	3.33	4.48
total outstanding dues to creditors other than micro enterprises and small enterprises	848.14	888.95
Other financial liabilities	6,270.46	1,663.38
Other current liabilities	16,005.72	5,502.78
Provisions	132.41	107.19
Current tax liabilities (net)	1,747.01	-
Total current liabilities	**26,970.31**	**9,444.94**
TOTAL EQUITY AND LIABILITIES	**54,542.72**	**29,285.29**

For BLS International Services Limited

Nikhil Gupta
Managing Director
DIN No. 00195694

Place : New Delhi
Date : November 03, 2026

BLS INTERNATIONAL SERVICES LIMITED
(CIN No.: L51909DL1983PLC016907)
STATEMENT OF STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Amount in (₹) in lakhs

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
Cash flow from operating activities		
Profit before tax	7,904.31	595.28
Adjustments for:		
Depreciation and amortization expense	2,213.13	852.02
Realized gain on sale of investment	(42.33)	(45.82)
Unwinding of security deposit	(32.33)	-
Unrealized gain on mutual fund	0.24	-
Finance costs	593.38	305.94
Dividend income	(8,452.02)	(462.56)
Share based payment expense	158.56	406.40
Interest income	(66.50)	(46.87)
Unrealized foreign exchange fluctuation gain (net)	1.10	5.14
Assets and balances written off	(1.51)	3.69
Provison for bad debts	(11.25)	-
Operating profit before working capital change	**2,264.78**	**1,613.22**
Adjustments for:		
(Increase)/ decrease in trade receivables	(2,406.29)	281.12
(Increase)/decrease in other financial current assets	(322.54)	468.57
Increase in other current assets	(1,020.28)	(32.77)
Increase in other non-current Financial assets	-	(62.71)
Increase in long term provision	57.03	54.59
Decrease in trade payable	(40.46)	(1,413.97)
Increase in other financial current liabilities	685.02	830.08
Increase in other current liabilities	10,553.68	3,849.99
Increase in short provision	25.22	11.65
Cash generated from operations	**9,796.16**	**5,599.77**
Income tax paid	(254.08)	(230.11)
Net cash generated from operating activities (A)	**9,542.08**	**5,369.66**
Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets and capital work in progress (net of capital advance and capital creditors)	(6,475.44)	(465.76)
Proceeds from sale of property, plant and equipment	1.44	-
Investment in subsidiaries	(5,691.92)	-
Proceeds from (investment)/maturity of term deposits	(3,162.09)	315.76
Investment in mutual funds	(620.50)	(2,481.12)
Loan given to subsidiaries (net)	(73.50)	-
Dividend received	8,452.02	462.56
Interest income received	26.19	36.19
Net cash used in investing activities (B)	**(7,543.80)**	**(2,132.37)**
Cash flow from financing activities		
Payment for principal portion of lease liabilities	(751.21)	(393.55)
Payment for interest portion of lease liabilities	(593.38)	(305.94)
Dividend paid	(0.01)	(4,104.82)
Net cash used in financing activities (C)	**(1,344.60)**	**(4,804.31)**
Net increase /(decrease) in cash and cash equivalent (A+B+C)	653.68	(1,567.01)
Cash and cash equivalent at the beginning of the year	871.28	3,047.28
Cash and cash equivalent at the end of the period	**1,524.96**	**1,480.27**
Components of cash and cash equivalent		
Cash on hand	83.15	50.17
Balance with Banks		
-in current accounts	1,441.81	1,430.10
Total cash and cash equivalent at the end of the period	**1,524.96**	**1,480.27**

For BLS International Services Limited

BLS INTERNATIONAL SERVICES LTD. ★ BLS INTERNATIONAL

Nikhil Gupta
Managing Director
DIN No. 00195694

Place : New Delhi
Date : November 03, 2026

Independent Auditor's Review Report on unaudited standalone financial results of BLS International Services Ltd for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To the Board of Directors,
BLS International Services Ltd

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **BLS International Services Ltd** (the "Company"), for the quarter ended September 30, 2026 and the year to date result for the period from April 01, 2026 to September 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared 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 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S Kothari Mehta & Co. LLP
Chartered Accountants
Firm Registration No: 000756N/N500441

S.S. KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Sunil Wahal
Partner
Membership No.: 087294
Place: New Delhi
Dated: November 3, 2026
UDIN: 26087294VBRUKQ2593

Annexure - B

Reconstitution of Committees of Board of Directors of BLS International Services Limited w.e.f November 04, 2026

Name of the Committee	Composition of the Committee w.e.f November 04, 2026		
	Name of Director	Designation	Category of Directorship
Nomination & Remuneration Committee (NRC)	Mr. Manoj Joshi	Chairman	Independent Director
	Mr. Sarthak Behuria	Member	Independent Director
	Mr. RSP Sinha	Member	Independent Director
	Mrs. (Dr.) Savita	Member	Independent Director
Risk Management Committee (RMC)	Mr. Manoj Joshi	Chairman	Independent Director
	Mr. Sarthak Behuria	Member	Independent Director
	Mr. Atul Seksaria	Member	Independent Director
	Mr. Shikhar Aggarwal	Member	Joint Managing Director