

November 09, 2017

**National Stock Exchange of India Ltd.,**  
Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400 051

**BSE Ltd.,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001

**Metropolitan Stock Exchange of India Ltd.,** Vibgyor Towers, 4<sup>th</sup> Floor, Plot No. C62, G - Block, Opp. Trident Hotel, Bandra Kurla, Complex, Bandra (E), Mumbai – 400 098

**Scrip Code: Reference:** NSE Scrip Symbol: BLS; BSE Scrip Code: 540073; MSEI Scrip Symbol: BLS

**Subject: Outcome of Board Meeting under Regulation 30, Part A of Schedule III, (4) commenced at 3:00 P.M. and concluded at 5:30 P.M.**

Dear Sir(s)/Madam(s),

We wish to inform you that the Board of Directors of the Company at their meeting held on November 09, 2017 have considered and approved the following Agenda items:

1. Approved appointment of Nangia & Co. LLP, Chartered Accountants as Internal Auditor of the Company.
2. Approved Unaudited Financials for the Second Quarter and half year ended on 30<sup>th</sup> September 2017.
3. Approved Dividend Policy for Dividend(s) of upto 15% of Consolidated Profit(s) of the Company.

You are requested to update the same in your record.

For BLS International Services Ltd



**Balaji Srivastava**  
Company Secretary  
M. No. A33952



Encl:

1. Unaudited Financials (Consolidated and Standalone) for the Second Quarter ended on 30<sup>th</sup> September 2017 along with Limited Review Report(s).
2. Profile of Internal Auditor - Nangia & Co. LLP, Chartered Accountants.

**Profile of Nangia & Co. LLP is as under**

Nangia & Co. LLP has consistently developed an approach to provide quality professional services in last 34 years on various matters, which has evolved over time, through their experience in providing Audit, Accountancy, Taxation (Direct and Indirect) and Entry-level Business Strategies and services, together with ongoing Business Development Support.

The firm provides diverse professional services and are involved in multi-disciplinary practice i.e. assurance and advisory, tax, transfer pricing, management consulting and corporate law & secretarial support services.

The firm's presence is in New Delhi, Noida, Mumbai, Dehradun and Singapore with approximately 185 professionals and counting.

The firm is further the member of Indian Member of Transfer Pricing Associates ('TPA') Group, an independent and specialist provider of expert transfer pricing, tax valuation and customs services, present in 50+ countries through own offices and strategic alliances.

The firm has been consistently rated as the leading tax and transfer pricing advisory Firm by the International Tax Review and has gained significant experience in working for a number of Multinational Clients, as well as for several reputed Indian clients.

The matter of their appointment has to be placed before the Board for their approval.

**Certified True Copy  
For BLS International Services Limited**

  
**Company Secretary**

**Limited review report on the consolidated unaudited financial results for the quarter and half year ended September 30, 2017**

To  
The Board of Directors  
BLS International Services Limited  
New Delhi.

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of **BLS International Services Limited** (the 'Company') and its subsidiaries (the Company and its subsidiaries constitute 'the Group') for the quarter and half year ended September 30, 2017, along with notes, being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the "Listing Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the corresponding quarter and half year ended September 30, 2016 and the reconciliation of net profit for the corresponding quarter under Ind AS with net profit for the corresponding quarter reported under previous GAAP, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to limited review.
2. 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 the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. This Statement includes the results of the following Subsidiaries:
  - a) BLS International FZE
  - b) BLS International Services, UAE\*
  - c) BLS International Services Australia PTY. LTD\*
  - d) BLS International Services Norway AS\*
  - e) BLS International Services Singapore PTE LTD\*
  - f) BLS International Services Canada Inc.\*
  - g) BLS International Services Malaysia SDN BHD\*
  - h) BLS International Services, UK\*
  - i) BLS E-Services Private Limited
  - j) BLS IT Service Private Limited
  - k) BLS E-Solution Private Limited

\* Subsidiary of BLS International FZE



**5. Other matters**

We did not review the statement of unaudited financial results of 8 subsidiaries (including 7 step down subsidiaries) incorporated outside India, whose unaudited quarterly financial results reflect total assets of Rs. 19,500.60 lakh and net assets of Rs. 19,006.83 Lakhs as at September 30, 2017, total revenue ( net) of Rs. 27,667.22 lakhs, total profit after tax (net) of Rs. 3,957.43 lakhs and total comprehensive income (after tax, net) of Rs. 2,158.67 lakhs ,included in the consolidated unaudited financial results for the quarter and half year ended September 30, 2017. In respect of these subsidiary Companies (including step down subsidiaries), the management has provided us converged consolidated unaudited financial statements in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, after its review by the other auditor as per International standard on Review Engagements 2410 "Review on Financial Information Performed by the Independent Auditor of the Entity" (IFRS). Management has further confirmed that in respect of these subsidiary companies (including step down subsidiaries) they have not found any material difference in conversion of consolidated unaudited financial statement from IFRS to Ind-AS and our report on the consolidated unaudited financial results, in so far it relates to the amounts is based solely on the consolidated unaudited financial statements provided by the management and reports of the other auditor. Our review report is not modified in respect of this matter.

6. Based on our review conducted as per para 3 above and upon considerations of reports of other auditors read with para 4 above nothing further has come to our attention that causes us to believe that the accompanying Consolidated Statement has not been prepared in all material respect in accordance with recognition and measurement principles laid down in the applicable Ind-AS prescribed under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S.S. Kothari Mehta & Co.**

Chartered Accountants

ICAI Firm's registration number: 000756N

**Harish Gupta**

Partner

Membership Number: 098336



Place: New Delhi

Date: November 09, 2017

## 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017

Sl. No	Particulars	Quarter Ended			Half Year Ended	
		September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016
		Unaudited				
I	Income from operations	18,654.86	19,507.10	15,357.24	38,161.96	27,777.38
II	Other income	84.09	68.84	63.01	152.93	168.90
III	<b>Total Income (I+II)</b>	<b>18,738.95</b>	<b>19,575.94</b>	<b>15,420.25</b>	<b>38,314.89</b>	<b>27,946.28</b>
IV	<b>Expenses</b>					
	(a) Cost of services	11,518.53	12,176.88	12,432.98	23,695.42	22,469.36
	(b) Employees benefits expenses	1,258.35	1,186.46	984.17	2,444.81	1,886.87
	(c) Finance costs	280.51	275.06	76.22	555.57	85.96
	(d) Depreciation and amortisation expense	1,024.72	950.25	233.90	1,974.98	367.35
	(e) Other expenses	1,543.57	1,816.42	699.41	3,359.99	1,418.29
	<b>Total Expenses (IV)</b>	<b>15,625.68</b>	<b>16,405.07</b>	<b>14,426.68</b>	<b>32,030.77</b>	<b>26,227.83</b>
V	<b>Profit before exceptional items &amp; tax ( III-IV)</b>	<b>3,113.27</b>	<b>3,170.87</b>	<b>993.57</b>	<b>6,284.12</b>	<b>1,718.45</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit before tax (V-VI)</b>	<b>3,113.27</b>	<b>3,170.87</b>	<b>993.57</b>	<b>6,284.12</b>	<b>1,718.45</b>
VIII	<b>Tax Expense</b>					
	- Current tax	612.74	294.11	90.82	906.87	109.72
	- MAT credit entitlement	2.00	(2.00)	-	-	-
	- Deferred tax	(180.67)	(27.66)	0.73	(208.33)	(18.29)
	<b>Total Tax Expenses (VIII)</b>	<b>434.07</b>	<b>264.45</b>	<b>91.55</b>	<b>698.54</b>	<b>91.43</b>
IX	<b>Net Profit for the period (VII-VIII)</b>	<b>2,679.20</b>	<b>2,906.42</b>	<b>902.02</b>	<b>5,585.59</b>	<b>1,627.02</b>
X	<b>Other Comprehensive Income (OCI)</b>					
a	<b>Items that will not be reclassified to profit or loss</b>					
	(i) Re-measurements gain/(loss) on defined benefit plans	(0.90)	(0.90)	(0.36)	(1.80)	(0.86)
	(ii) Tax on (i) above	0.28	0.28	0.12	0.56	0.27
b	<b>OCI to be reclassified income to be reclassified to Profit and loss in subsequent period</b>					
	(i) Exchange difference on translation of foreign operations	100.00	2.76	0.88	102.76	(10.21)
	<b>Total other comprehensive income, net of tax</b>	<b>99.37</b>	<b>2.14</b>	<b>0.64</b>	<b>101.52</b>	<b>(10.80)</b>
XI	<b>Total Comprehensive Income for the period (X+XI) comprising Profit and other comprehensive income for the period</b>	<b>2,778.57</b>	<b>2,908.56</b>	<b>902.66</b>	<b>5,687.10</b>	<b>1,616.22</b>
	<b>Profit for the attributable to :</b>					
	Owners of the Parents	2,681.53	2,904.74	902.39	5,586.27	1,626.12
	Non-Controlling interests	(2.35)	1.66	(0.38)	(0.69)	0.90
	<b>Total Comprehensive Income for the year attributable to:</b>					
	Owners of the Parents	2,780.90	2,906.89	903.02	5,687.79	1,615.32
	Non-Controlling interests	(2.35)	1.66	(0.38)	(0.69)	0.90

*S. Subramanian*  
Director

XII	Paid-up equity share capital ( Face Value Per Share Re. 1/-)	1,024.50	1,024.50	1,024.50	1,024.50	1,024.50
XIII	Earning Per Share ( of Re. 1/- each) (not annualised)					
	(a) Basic	2.62	2.84	0.88	5.45	1.59
	(a) Diluted	2.62	2.84	0.88	5.45	1.59

**Notes to consolidated financial results :**

- Pursuant to the approval of the Members accorded on 31st March, 2017 and subsequent in-principal approval accorded by Stock Exchange on 28th April, 2017, the equity shares of the Company having a face value of Rs. 10/- (Rupees Ten only) each were sub-divided into 10 (Ten) equity shares having a face value of Re. 1/- (Rupee One only) each. Accordingly, 1,02,45,000 equity shares of face value of Rs. 10 each were sub-divided into 10,24,50,000 equity shares of face value of Re. 1 each. The earning per share in respect of all the reported period has been restated considering the aforesaid sub-division of shares.
- The company is engaged in the business of "visa and other allied services" and has only reportable segment in accordance with IND AS-108 'Operating Segment'.
- The company has adopted Indian Accounting Standards ("IND AS") from 1st April, 2017 and accordingly these Financial results together with the results of the Comparative previous period have been prepared in accordance with the recognition and measurement principle laid down in IND AS 34 "Interim Financial Reporting prescribed under Section 133 of the companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- The adoption of Ind-AS has necessitated changes in the accounting, recognition and measurement criteria of various assets, liabilities and items of income and expenditure. The reconciliation of financial results, for the quarter and half year ended Sept 30, 2016, as reported under previous GAAP with those restated as per Ind-AS, is as follows:

Particulars	(Rs. In Lakhs)	
	Half Year ended on September 30, 2016 (Un-audited)	Quarter ended on September 30, 2016 (Un-audited)
Net Profit after Tax as previously Reported	1,626.52	901.87
1. Effect of Change in Fair Value of Financial assets	(0.09)	(0.09)
4. Effect of Actuarial loss on employee defined benefit plan recognised in OCI	0.86	0.36
5. Deferred Tax impact on above adjustments (Net)	(0.27)	(0.12)
Net Profit after Tax as per IND AS	1627.02	902.02
Other Comprehensive Income (Net of Tax)	(10.80)	0.64
Total Comprehensive Income for the period	1616.22	902.66

- The group no longer has any economic interest in BLS International Services Australia Pty Limited, w.e.f 18.09.2017.
- The above results were reviewed by the Audit Committee and approved by the board of Directors at their respective meeting held on November 09, 2017. Limited review of these results have been carried out by the statutory auditors.
- The Ind-AS financial results and financial information for the quarter ended September 30,2016 have not been subjected to limited review or audit as per exemption given in SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the results in accordance with Ind-AS. The Ind-AS complied financial results and balance sheet for the previous year ended March 31,2017 have not been provided as per the exemption given in the above referred circular.

For BLS International Services Limited

*Shikhar Aggarwal*  
Shikhar Aggarwal

Jt. Managing Director  
DIN: 06975729

Place: New Delhi  
Date : November 9, 2017

4, Sankaracharya Marg, Civil Lines New Delhi 110054

**BLS International Services Limited**

**Statement of Consolidated Assets and Liabilities as at September 30, 2017**

Sl. No	Particulars	Rs. In Lakhs (Un-audited)
<b>I</b>	<b>ASSETS</b>	
<b>(1)</b>	<b>Non- Current Assets</b>	
a	Property, plant & equipment	6,000.74
b	Intangible Assets	524.84
c	Financial Assets	
	i) Investments	3,219.64
	ii) Other Financial Assets	53.36
d	Deferred Tax Assets (Net)	39.96
e	Other non-current assets	11.05
		<b>9,849.59</b>
<b>(2)</b>	<b>Current Asset</b>	
a	Financial Assets	
	i) Trade receivables	13,326.04
	ii) Cash and cash equivalents	9,200.64
	iii) Bank Balances other than above	960.25
	iv) Other financial assets	4,217.12
b	Other current assets	1,151.65
		<b>28,855.70</b>
	<b>TOTAL</b>	<b>38,705.29</b>
<b>II</b>	<b>EQUITY &amp; LIABILITIES</b>	
	<b>Equity</b>	
a	Equity share capital	1,024.50
b	Other equity	21,062.45
		<b>22,086.95</b>
	<b>Non Controlling Interest</b>	<b>13.00</b>
	<b>Liability</b>	
<b>(1)</b>	<b>Non current liabilities</b>	
a	Financial liabilities	
	i) Borrowings	4,542.52
b	Provisions	138.69
		<b>4,681.21</b>
<b>(2)</b>	<b>Current liabilities</b>	
a	Financial liabilities	
	i) Borrowings	5,248.99
	ii) Trade payables	1,992.38
	iii) Other financial liabilities	2,744.90
b	Other current liabilities	1,370.54
c	Provisions	3.25
d	Current tax liabilities (net)	564.07
		<b>11,924.13</b>
	<b>TOTAL</b>	<b>38,705.29</b>

For BLS International Services Limited  
For BLS International Services Limited

*Shikhar Aggarwal*  
Joint Shikhar Aggarwal  
Jt. Managing Director

Place: New Delhi  
Date : November 9, 2017

DIN 06975729  
s New Delhi 110054

**Limited Review Report on Standalone Unaudited Financial Results of BLS International Services Limited for the Quarter and Half Year Ended September 30, 2017**

To  
The Board of Directors  
BLS International Services Limited  
New Delhi

We have reviewed the accompanying statement of unaudited standalone financial results of **BLS International Services Limited** ('the Company') for the quarter and half year ended September 30, 2017 ('the Statement'), attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the corresponding quarter and half year ended September 30, 2016, including the reconciliation of profit under Ind AS of the corresponding period with profit reported under previous GAAP, as reported in this statement, have been approved by the Company's Board of Directors, but have not been subjected to review.

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 the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 standalone financial prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Obligation and Discloser Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S. S. Kothari Mehta & Co.**  
Chartered Accountants  
ICAI Firm registration number: 000756N





**Harish Gupta**  
Partner

Membership number: 098336

Place: New Delhi  
Date: November 09, 2017



# 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017

Sl. No	Particulars	Quarter Ended			Half Year Ended	
		September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016
		Unaudited				
I	Income from operations	907.19	1,175.54	589.14	2,082.73	1,095.41
II	Other income	507.06	30.89	14.67	537.95	34.64
III	<b>Total Income ( I+II)</b>	<b>1,414.25</b>	<b>1,206.43</b>	<b>603.81</b>	<b>2,620.68</b>	<b>1,130.05</b>
IV	<b>EXPENSES</b>					
	(a) Cost of services	114.07	95.93	35.12	210.00	53.60
	(b) Employees benefits expenses	312.24	290.36	181.96	602.61	370.97
	(c) Finance costs	7.31	4.34	11.09	11.66	17.45
	(d) Depreciation and amortisation expense	57.96	58.26	37.02	116.23	71.02
	(e) Other expenses	308.33	412.91	188.31	721.23	413.77
	<b>Total Expenses (IV)</b>	<b>799.91</b>	<b>861.80</b>	<b>453.50</b>	<b>1,661.73</b>	<b>926.81</b>
V	<b>Profit / (Loss) before exceptional items &amp; tax ( III-IV)</b>	<b>614.34</b>	<b>344.63</b>	<b>150.31</b>	<b>958.95</b>	<b>203.24</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>614.34</b>	<b>344.63</b>	<b>150.31</b>	<b>958.95</b>	<b>203.24</b>
VIII	<b>Tax Expense</b>					
	Current tax	123.84	105.47	52.48	229.31	71.38
	Deferred tax	(7.50)	1.91	(2.15)	(5.59)	(6.16)
	<b>Total Tax Expenses (VIII)</b>	<b>116.34</b>	<b>107.38</b>	<b>50.33</b>	<b>223.72</b>	<b>65.22</b>
IX	<b>Net Profit for the period ( VII-VIII)</b>	<b>498.00</b>	<b>237.25</b>	<b>99.97</b>	<b>735.23</b>	<b>138.02</b>
X	<b>Other Comprehensive Income (OCI)</b>					
	Items that will not be reclassified to profit or loss					
	(i) Re-measurements gain/(loss) on defined benefit plans	(0.90)	(0.90)	(0.36)	(1.80)	(0.86)
	(ii) Tax on (i) above	0.28	0.28	0.12	0.56	0.27
	<b>Total other comprehensive income, net of tax</b>	<b>(0.62)</b>	<b>(0.62)</b>	<b>(0.25)</b>	<b>(1.24)</b>	<b>(0.59)</b>
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>497.38</b>	<b>236.63</b>	<b>99.72</b>	<b>733.99</b>	<b>137.43</b>
XII	<b>Paid-up equity share capital ( Face Value Per Share Re. 1/-)</b>	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>	<b>1,024.50</b>
XII	<b>Earning Per Share ( of Re. 1/- each) (not Annualised)</b>					
	(a) Basic	0.49	0.23	0.10	0.72	0.13
	(a) Diluted	0.49	0.23	0.10	0.72	0.13

### Notes to standalone financial results :

- Pursuant to the approval of the Members accorded on 31st March, 2017 and subsequent in-principal approval by Stock Exchange on 28th April, 2017, the equity shares of the Company having a face value of Rs. 10/- (Rupees Ten only) each were sub-divided into 10 (Ten) equity shares having a face value of Re. 1/- (Rupee One only) each. Accordingly, 1,02,45,000 equity shares of face value of Rs. 10 each were sub-divided into 10,24,50,000 equity shares of face value of Re. 1 each. The earning per share in respect of all the reported period has been restated considering the aforesaid sub-division of shares.

BLS International Services Limited

Managing Director

- 2 The company is engaged in the business of "visa and other allied services" and has only reportable segment in accordance with IND AS-108 'Operating Segment'.
- 3 The company adopted Indian Accounting Standards ("IND AS") from 1st April, 2017 and accordingly these financial results together with the results of the Comparative previous period have been prepared in accordance with the recognition and measurement principle laid down in IND AS 34 "Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

- 4 Reconciliation between standalone financial results, as previously reported and as restated under IND AS financial are as under :

Particulars	(Rs. In Lakhs)	
	Half Year ended on Sept 30, 2016 (Un-audited)	Quarter ended on Sept 30, 2016 (Un-audited)
<b>Net Profit after tax as per Indian GAAP</b>	137.47	99.76
1. Effect of Change in Fair Value of Financial Assets Through Profit and Loss (FVTPL)	(0.03)	(0.02)
2. Effect of Actuarial loss on employee defined benefit plan recognised in OCI	0.86	0.36
3. Deferred Tax impact on above adjustments (Net)	(0.27)	(0.12)
<b>Net Profit after Tax as per IND AS</b>	<b>138.03</b>	<b>99.98</b>
Other Comprehensive Income (Net of Tax)	(0.60)	(0.26)
<b>Total Comprehensive Income for the period</b>	<b>137.43</b>	<b>99.72</b>

- 5 The above results were reviewed by the Audit Committee and approved by the board of directors at their respective meeting held on November 09, 2017. Limited review of these results has been carried out by the Auditors.
- 6 The Ind-AS financial results and financial information for the quarter ended September 30,2016 have not been subjected to limited review or audit as per exemption given in SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the results in accordance with Ind-AS. The Ind-AS complied financial results and balance sheet for the previous year ended March 31,2017 have not been provided as per the exemption given in the above referred circular.

Joint International Services Limited  
For BLS International Services Limited

Shikhar Aggarwal  
Jt. Managing Director

Place: New Delhi

Date : November 9, 2017

4, Sankaracharya Marg, Civil Lines New Delhi 11005-1

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## BLS INTERNATIONAL SERVICES LIMITED

## Statement Of Standalone Assets And Liabilities As At September 30, 2017

Sl. No	Particulars	Rs. In Lakhs (Un-audited)
<b>I</b>	<b>ASSETS</b>	
<b>(1)</b>	<b>Non- Current Assets</b>	
a	Property, plant & equipment	650.94
b	Intangible Assets	1.62
c	Financial Assets	
	i) Investments	322.18
	ii) Other Financial Assets	40.74
d	Deferred Tax Assets (Net)	30.41
e	Other non-current assets	7.16
		<b>1,053.05</b>
<b>(2)</b>	<b>Current Asset</b>	
a	Financial Assets	
	i) Trade receivables	824.16
	ii) Cash and cash equivalents	144.42
	iii) Bank Balances other than above	740.25
	iv) Loans	0.28
	v) Other financial assets	805.23
c	Other current assets	30.31
		<b>2,544.65</b>
	<b>TOTAL</b>	<b>3,597.70</b>
<b>II</b>	<b>EQUITY &amp; LIABILITIES</b>	
	<b>Equity</b>	
a	Equity share capital	1,024.50
b	Other equity	1,200.87
		<b>2,225.37</b>
	<b>Liability</b>	
<b>(1)</b>	<b>Non current liabilities</b>	
a	Financial liabilities	
	i) Borrowings	164.23
b	Provisions	32.76
		<b>196.99</b>
<b>(2)</b>	<b>Current liabilities</b>	
a	Financial liabilities	
	i) Trade payables	8.83
	ii) Other financial liabilities	1,087.02
b	Other current liabilities	53.52
c	Provisions	3.25
d	Current tax liabilities (net)	22.72
		<b>1,175.34</b>
	<b>TOTAL</b>	<b>3,597.70</b>

BLS International Services Limited  
For BLS International Services Limited

Joint Manager  
Shikhar Aggarwal

Shikhar Aggarwal  
Jt. Managing Director

DIN 06975729

s New Delhi 110054

Place: New Delhi

Date: November 9, 2017