November 02, 2026

To, National Stock Exchange of India Ltd., Exchange Plaza, C-1 Block G, Bandra Kurla Complex Bandra [E], Mumbai – 400051	To, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai -400 001
NSE Scrip Symbol: BLSE	BSE Scrip Code: 544107

Dear Sir/Madam,

Subject: Outcome of Board of Directors Meeting held on Monday, November 02, 2026

In compliance with Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force) ("**SEBI Listing Regulations**"), this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Monday, November 02, 2026, has, inter alia, considered and approved the Un-audited standalone and consolidated Financial Results of the Company along with Limited Review Reports 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.

The said un-audited Financial Results and Limited Review Reports are enclosed as **Annexure- A.**

The Meeting commenced at 11.50 A.M. and concluded at 2.50 P.M.

Kindly take the same on your record.

For BLS E-Services Limited

Neha Baid

Digitally signed by Neha Baid
Date: 2026.11.02 15:04:05 +05'30'

.....

Neha Baid
Company Secretary & Compliance Officer
Membership No: A-33753

Encl: As above

Annexure-A

BLS E-Services Limited

CIN:L74999DL2016PLC298207

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

Corp. Office: Plot no.865, Udyog Vihar, Phase V, Gurugram, Haryana-122016, INDIA

Telephone number: 011-45795002; Email: cs@blseservices.com; Website: www.blseservices.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	42,444.46	30,409.13	26,975.41	72,853.59	51,374.20	1,11,779.13
II	Other income	368.01	565.92	629.49	933.93	1,347.57	2,500.48
III	**Total Income (I+II)**	**42,812.47**	**30,975.05**	**27,604.90**	**73,787.52**	**52,721.77**	**1,14,279.61**
IV	**EXPENSES**						
	(a) Cost of services	34,784.68	26,449.91	23,008.68	61,234.59	44,056.78	97,215.92
	(b) Purchase 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)	28.85
	(d) Employees benefits expenses	3,464.97	1,115.65	1,117.70	4,580.62	2,093.00	4,274.37
	(e) Finance costs	17.06	14.27	18.70	31.33	36.26	67.01
	(f) Depreciation and amortisation expense	585.67	142.79	151.27	728.46	288.42	626.84
	(g) Other expenses	1,044.36	499.33	364.05	1,543.69	830.75	1,940.35
	Total Expenses	**40,170.61**	**28,444.26**	**25,145.56**	**68,614.87**	**47,926.21**	**1,04,986.64**
V	**Profit before exceptional items & tax (III-IV)**	**2,641.86**	**2,530.79**	**2,459.34**	**5,172.65**	**4,795.56**	**9,292.97**
VI	**Exceptional items**	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**2,641.86**	**2,530.79**	**2,459.34**	**5,172.65**	**4,795.56**	**9,292.97**
VIII	**Tax expense**						
	Current tax	587.75	613.35	597.61	1,201.10	1,156.03	2,256.58
	Deferred tax	(0.38)	54.80	33.72	54.42	59.34	86.25
	Tax expense for earlier years	-	(0.01)	-	(0.01)	-	23.45
	Total tax expenses	**587.37**	**668.14**	**631.33**	**1,255.51**	**1,215.37**	**2,366.28**
IX	**Net profit for the period /year(VII-VIII)**	**2,054.49**	**1,862.65**	**1,828.01**	**3,917.14**	**3,580.19**	**6,926.69**
	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	-	(3.02)
	(ii) Tax on (i) above	(13.63)	-	-	(13.63)	-	0.76
	Income tax relating to items that will be reclassified to profit or loss	10.48			10.48	-	-
X	**Total other comprehensive income/(losses), net of tax for the period/year**	**51.02**	-	-	**51.02**	-	(2.26)
XI	**Total comprehensive income for the period /year (IX+X)**	**2,105.51**	**1,862.65**	**1,828.01**	**3,968.16**	**3,580.19**	**6,924.43**
	Profit attributable to :						
	Owner of the Company	1,735.62	1,530.05	1,542.56	3,265.67	3,010.74	5,749.64
	Non-controlling interests	318.87	332.60	285.45	651.47	569.45	1,177.05
	Profit for the period/year	**2,054.49**	**1,862.65**	**1,828.01**	**3,917.14**	**3,580.19**	**6,926.69**
	Other comprehensive income attributable to:						
	Owner of the Company	51.02	-	-	51.02	-	(2.00)
	Non-controlling interests	-	-	-	-	-	(0.26)
	Other comprehensive income/(losses) for the period/year	**51.02**	-	-	**51.02**	-	(2.26)
	Total comprehensive income attributable to:						
	Owner of the Company	1,786.64	1,530.05	1,542.56	3,316.69	3,010.74	5,747.64
	Non-controlling interests	318.87	332.60	285.45	651.47	569.45	1,176.79
	Total comprehensive income for the period/year	**2,105.51**	**1,862.65**	**1,828.01**	**3,968.16**	**3,580.19**	**6,924.43**
	Paid-up equity share capital (Face value per Share Rs. 5/-) refer note. 8	9,085.65	9,085.65	9,085.65	9,085.65	9,085.65	9,085.65
	Other Equity		-			-	43,161.60
	Earning per share (of Rs. 5/- each) (not Annualised) (in Rupees) refer note. 8						
	(a) Basic	0.96	0.84	0.85	1.80	1.66	3.16
	(b) Diluted	0.96	0.84	0.85	1.80	1.66	3.16



Notes to consolidated financial results:

1 The above results have been reviewed by the Audit Committe and approved by the Board of Directors at their meeting held on November 02, 2026.

2 These results have been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standard) 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 Disclosures Requirements) Regulations, 2015 (as amended) .

3 The equity shares of the Company got listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024.

The Company 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/- 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 The Group has engaged in the business of "Digital Services" includes E-Governance, Business Correspondent, Loan Distribution and allied services and hence has one reportable operating segment as per Ind AS 108 - Operating Segments.

6 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.

7 The Board of Directors and shareholders of Atyati Technologies Private Limited ("ATPL"), a wholly-owned subsidiary of the Company 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.

8 Subsequent to the quarter ended 30 September 2026, the Company sub-divided each equity share of face value Rs.10 into two equity shares of face value Rs. 5 each. Accordingly, in compliance with Ind AS 33 – Earnings per Share, basic and diluted earnings per share for the current and comparative periods have been retrospectively restated to give effect to the said sub-division of equity shares.

For and on behalf of the board of directors of
BLS E-Services Limited

BLS E-SERVICES LIMITED NEW DELHI

Rahul Sharma
Whole- time director
DIN No. 06879073

Place : New Delhi
Date : November 02, 2026

BLS E-Services Limited
CIN: L74999DL2016PLC298207
Consolidated balance sheet as at September 30, 2026
(All amounts are in INR lakhs, unless otherwise stated)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
	Non-current assets		
	a. Property, plant and equipment	857.92	715.68
	b. Right of use assets	735.68	571.75
	c. Goodwill	20,429.74	16,695.37
	d. Other intangible assets	9,308.99	0.90
	e. Intangible under development	1,690.18	1,476.83
	f. Financial assets :		
	Other financial assets	1,920.73	1,604.63
	g. Deferred tax assets (net)	-	8.52
	h. Non current tax assets (net)	3,024.00	1,742.69
	i. Other non current assets	3.58	-
	Total non- current assets	**37,970.82**	**22,816.37**
	Current asset		
	a. Inventories	34.44	19.81
	b. Financial assets		
	(i) Investments	17,403.49	12,624.14
	(ii) Trade receivables	16,068.49	11,924.38
	(iii) Cash and cash equivalents	8,107.41	8,793.12
	(iv) Bank balance other than (iii) above	4,564.58	17,389.27
	(v) Loans	87.25	-
	(vi) Other financial assets	2,064.46	2,216.19
	c. Other current assets	876.00	408.76
	Total current assets	**49,206.12**	**53,375.67**
	Total assets	**87,176.94**	**76,192.04**
II	**EQUITY & LIABILITIES**		
	Equity		
	a. Equity share capital	9,085.65	9,085.65
	b. Other equity	46,164.70	43,161.60
	Equity attributable to owner of Parent Company	**55,250.35**	**52,247.25**
	Non controlling interest	5,385.62	4,734.15
	Total equtiy	**60,635.97**	**56,981.40**
	Liabilities		
	Non current liabilities		
	a. Financial liabilities :		
	(i) Lease liabilities	322.70	257.30
	(ii) Other financial liabilities	60.60	60.60
	b. Provisions	3,559.26	182.13
	c. Deferred tax liabilities (net)	0.11	-
	Total non-current liabilities	**3,942.67**	**500.03**
	Current liabilities		
	a. Financial liabilities :		
	(i) Lease liabilities	433.73	355.90
	(ii) Trade payables		
	Total outstanding dues to micro enterprises and small enterprises	171.68	130.95
	Total outstanding dues to creditors other than micro enterprises and small enterprises	6,276.13	8,074.61
	(iii) Other financial liabilities	12,024.12	8,514.48
	b. Other current liabilities	3,415.31	1,556.01
	c. Provisions	277.33	78.66
	Total current liabilities	**22,598.30**	**18,710.61**
	Total Equity and Liabilities	**87,176.94**	**76,192.04**

For and on behalf of the board of directors of
BLS E-Services Limited

BLS E-SERVICES LIMITED NEW DELHI

Rahul Sharma
Whole- time director
DIN No. 06879073

Place : New Delhi
Date : November 02, 2026

BLS E-Services Limited
CIN: L74999DL2016PLC298207
Consolidated cash flow statement for the half year ended September 30, 2026
(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
Cash flow from operating activities		
Profit before tax	5,172.65	4,795.56
Adjustments for:		
Depreciation and amortization expense	728.46	288.42
Finance costs	31.33	36.26
Interest income	(402.29)	(829.75)
Employees stock option reserve	39.38	82.00
Balances written off	2.43	0.34
Interest on income tax refund	(22.73)	(6.80)
Dividend Income	(0.04)	(0.03)
Unrealised gain on mutual funds	(348.61)	(268.16)
Loss on sale of property,plant and equipment	2.46	-
Profit on sale of investment in mutual fund	(108.88)	(186.86)
Gain on cancellation of lease	(24.04)	-
Provision for bad and doubtful debts and others	(431.46)	-
Operating profit before working capital changes	**4,638.66**	**3,910.98**
Working capital adjustments:		
Decrease/(increase) in inventories	29.65	(47.80)
Decrease/(increase) in trade receivables	964.09	(2,113.26)
Increase in other financial current assets	(419.51)	(144.06)
Decrease/(increase) in other non-current financial assets	1,004.06	(54.51)
Decrease/(increase) in other current assets	10.88	(330.96)
Increase in provision	162.15	37.75
Increase in other non current financial liabilities	-	3.80
Increase/(decrease) in other financial current liabilities	182.72	(229.33)
(Decrease)/increase in trade payables	(3,063.33)	148.35
Increase in other current liabilities	13.70	1,205.40
Cash generated from operating activities	**3,523.07**	**2,386.36**
Income tax paid	(1,490.28)	(1,366.89)
Net cash generated from operating activities(A)	**2,032.79**	**1,019.47**
Cash flow from investing activities		
Purchase of property, plant and equipment and intangible assets net of capital advance and capital payable	(570.53)	(110.47)
Proceeds from sale of property,plant and equipment	1.30	-
Payment made for contingent consideration on acquisition	-	(2,642.64)
Dividend received	0.04	0.03
Investment in mutual funds	(4,321.86)	(1,517.49)
Proceeds from redemption of term deposits	12,266.49	2,475.60
Interest income received	1,408.51	207.83
Loan received back	13.78	-
Proceeds from sale of treasury shares	100.47	-
Payment made for on acquisition of subsidiary(net)	(10,927.05)	-
Net cash used in investing activities(B)	**(2,028.85)**	**(1,587.14)**
Cash flow from financing activities		
Dividend paid	(453.45)	(907.67)
Payment for principal portion of lease liabilities	(204.87)	(159.09)
Payment for interest portion of lease liabilities	(31.31)	(69.05)
Interest paid	(0.02)	(1.36)
Net cash used in financing activities(C)	**(689.65)**	**(1,137.17)**
Net increase in cash and cash equivalents (A+B+C)	(685.71)	(1,704.83)
Cash and cash equivalents at the beginning of the year	8,793.12	7,067.81
Cash and cash equivalents at the end of the year	**8,107.41**	**5,362.98**

For and on behalf of the board of directors of
BLS E-Services Limited

BLS E-SERVICES LIMITED NEW DELHI

Rahul Sharma
Whole- time director
DIN No. 06879073

Place : New Delhi
Date : November 02, 2026

Independent Auditor's Review Report on unaudited consolidated financial results of BLS E-Services Limited 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 E-Services Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **BLS E-Services Limited** (hereinafter referred to as the "Parent Company"), and its subsidiaries (the Parent Company and its 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"), 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.

4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Atyati Technologies Private Limited w.e.f. July 02, 2026	Subsidiary Company
Starfin India Private Limited	Subsidiary Company
BLS Kendras Private Limited	Subsidiary Company
Zero Mass Private Limited	Subsidiary Company
Aadifidelis Solutions Private Limited	Subsidiary Company
Sai Finent Advisory Private Limited	Step-down Subsidiary Company
BLS E-Services Employees Welfare Trust	Subsidiary

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other matter**

This Statement includes the interim financial results of One subsidiary, whose interim financial result reflects total assets (before consolidation adjustment) of Rs. 345.32 lakhs, as at September 30, 2026, total revenues (before consolidation adjustment) Rs. Nil and Rs. Nil, total net profit/(loss) after tax (before consolidation adjustment) of Rs. (0.94) lakhs and Rs. 1.66 lakhs and total comprehensive income/(loss) (before consolidation adjustment) of Rs. (0.94) lakhs and Rs. 1.66 lakhs for the quarter and six months ended on September 30, 2026, respectively and net cash outflow of Rs. 0.08 lakhs for the period ended September 30, 2026 as considered in the unaudited consolidated financial results. This financial information has been furnished to us by the 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 this subsidiary, is based solely on such unreviewed interim financial results certified by the management. According to the information and explanations given to us by the management, this interim financial results is not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the management.

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

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

Ashish Kumar Mishra
Partner
Membership No: 512497
Place: New Delhi
Dated: November 02, 2026
UDIN: 26512497FBTLWJ9496

BLS E-Services Limited
CIN:L74999DL2016PLC298207
Regd. Office: G-4, B-1, Extension, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi-110044, INDIA
Corp. Office: Plot no. 865, Udyog Vihar, Phase V, Gurugram, Haryana-122016, INDIA
Telephone number: 011-45795002; Email: cs@blseservices.com; Website: www.blseservices.com

STATEMENT OF UNAUDITED STANDALONE 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	2,850.23	1,858.38	2,382.29	4,708.61	3,870.95	8,734.68
II	Other income	50.03	263.99	375.54	314.02	746.92	1,338.56
III	**Total Income (I+II)**	**2,900.26**	**2,122.37**	**2,757.83**	**5,022.63**	**4,617.87**	**10,073.24**
IV	**EXPENSES**						
	(a) Cost of services	1,426.69	875.07	1,100.84	2,301.76	1,954.28	4,611.64
	(b) Purchase of stock in trade	169.37	277.67	497.68	447.04	576.83	970.25
	(c) Changes in inventories of stock in trade	44.51	(55.40)	(46.35)	(10.89)	(49.82)	(4.32)
	(d) Employees benefits expenses	397.60	368.55	366.36	766.15	619.19	1,293.10
	(e) Finance costs	3.57	8.05	1.11	11.62	5.83	15.80
	(f) Depreciation and amortisation expense	52.79	45.06	20.00	97.85	35.71	85.28
	(g) Other expenses	233.65	139.28	153.95	372.93	290.71	749.73
	Total expenses	**2,328.18**	**1,658.28**	**2,093.59**	**3,986.46**	**3,432.73**	**7,721.48**
V	**Profit before exceptional items & tax (III-IV)**	**572.08**	**464.09**	**664.24**	**1,036.17**	**1,185.14**	**2,351.76**
VI	**Exceptional items**	-	-	-	-	-	-
VII	**Profit before tax (V-VI)**	**572.08**	**464.09**	**664.24**	**1,036.17**	**1,185.14**	**2,351.76**
VIII	**Tax expense**						
	Current tax	152.47	124.35	170.94	276.82	301.40	612.50
	Deferred tax	(5.06)	(3.94)	(4.86)	(9.00)	(3.03)	(10.36)
	Tax expense for earlier years	-	-	-	-	-	3.00
	Total tax expenses	**147.41**	**120.41**	**166.08**	**267.82**	**298.37**	**605.14**
IX	**Net profit for the period/year (VII-VIII)**	**424.67**	**343.68**	**498.16**	**768.35**	**886.77**	**1,746.62**
	Other comprehensive income (OCI)						
	Items that will not be reclassified to profit or loss						
	(i) Re-measurements gain/(loss) on defined benefit plans	-	-	-	-	-	15.20
	(ii) Tax on (i) above	-	-	-	-	-	(3.83)
X	**Total other comprehensive income/(losses), net of tax for the period/year**	-	-	-	-	-	**11.37**
XI	**Total comprehensive income for the period/year (IX+X)**	**424.67**	**343.68**	**498.16**	**768.35**	**886.77**	**1,757.99**
	Paid-up equity share capital (Face value per share Rs. 5/-) refer note. 4	9,085.65	9,085.65	9,085.65	9,085.65	9,085.65	9,085.65
	Other equity						33,240.15
	Earning per share (of Rs. 5/- each) (not Annualised) (in Rupees) refer note. 4						
	(a) Basic	0.23	0.19	0.28	0.42	0.49	0.96
	(b) Diluted	0.23	0.19	0.28	0.42	0.49	0.96

BLS E-SERVICES LIMITED NEW DELHI

Notes to standalone financial results:

1 The above standalone financial results have been reviewed by the Audit Committe and approved by the Board of Directors at their respective meetings held on November 02, 2026.

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 equity shares of the Company got listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on February 06, 2024.

The Company 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 (₹) 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 utilized upto Sept 30, 2026	Total unutilized amount up to Sept 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.

4 Subsequent to the quarter ended 30 September 2026, the Company sub-divided each equity share of face value Rs.10 /- to two equity shares of face value Rs. 5 each. Accordingly, in compliance with Ind AS 33 – Earnings per Share, basic and diluted earnings per share for the current and comparative periods have been retrospectively restated to give effect to the said sub-division of equity shares.

5 The Company has engaged in the business of "Digital Services" includes E-Governance, Business Correspondent, Loan Distribution and allied services and hence has one reportable operating segment as per Ind AS 108 - Operating Segments.

For and on behalf of the board of directors of
BLS E-Services Limited

Rahul Sharma
Whole- time director
DIN No. 06879073

Place : New Delhi
Date : November 02, 2026

BLS E-Services Limited
(CIN: L74999DL2016PLC298207)
Standalone balance sheet as at September 30, 2026
(Amounts are in INR lakhs unless otherwise stated)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
1	**Non-current asset**		
	a. Property, plant and equipment	545.56	394.57
	b. Right of use assets	149.18	25.98
	c. Intangible under development	1,690.18	1,457.83
	d. Financial assets :		
	(i) Investment in subsidiaries	39,078.21	24,495.52
	(ii) Other financial asset	50.38	195.86
	e. Deferred tax assets (net)	42.22	33.22
	f. Non current tax assets (net)	78.90	273.48
	Total non- current assets	**41,634.63**	**26,876.46**
2	**Current asset**		
	a. Inventories	19.74	8.85
	b. Financial assets		
	(i) Investments	801.73	2.01
	(ii) Trade receivables	438.22	865.14
	(iii) Cash and cash equivalents	1,008.59	1,139.58
	(iv) Bank balance other than cash and cash equivalents	1,476.11	15,545.11
	(v) Loans	342.00	445.00
	(vi) Other financial assets	1,417.10	2,136.80
	c. Other current assets	310.30	24.42
	Total current assets	**5,813.79**	**20,166.91**
	Total assets	**47,448.42**	**47,043.37**
II	**EQUITY & LIABILITIES**		
1	**Equity**		
	a. Equity share capital	9,085.65	9,085.65
	b. Other equity	33,593.60	33,240.15
	Total equity	**42,679.25**	**42,325.80**
	Liabilities		
2	**Non current liabilities**		
	a. Financial liabilities :		
	Lease liabilties	57.67	8.41
	b. Provisions	106.63	91.03
	Total non-current liabilities	**164.30**	**99.44**
3	**Current liabilities**		
	a. Financial liabilities :		
	(i) Borrowings	-	1,024.00
	(ii) Lease liabilties	93.17	18.81
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises and	64.33	141.49
	Total outstanding dues to creditors other than micro enterprises and small enterprises	117.39	151.76
	(iv) Other financial liabilities	3,810.83	2,824.20
	b. Other current liabilities	505.88	444.60
	c. Provisions	13.27	13.27
	Total current liabilities	**4,604.87**	**4,618.13**
	Total equity and liabilities	**47,448.42**	**47,043.37**

For and on behalf of the board of directors of
BLS E- Services Limited

BLS E-SERVICES LIMITED NEW DELHI

Rahul Sharma
Whole- time director
DIN No. 06879073

Place : New Delhi
Date : November 02, 2026

BLS E-Services Limited
(CIN: L74999DL2016PLC298207)
Standalone statement of cash flows for the half year ended September 30, 2026
(Amounts are in INR lakhs unless otherwise stated)

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
Cash flow from operating activities		
Profit before tax	1,036.17	1,185.14
Adjustments for:		
Depreciation and amortization expense	97.85	35.71
Finance costs	11.62	5.83
Interest income	(269.72)	(697.85)
Interest on income tax refund	(18.55)	(6.55)
Employees stock option reserve	39.38	82.00
Unrealiazed (gain)/loss on mutual funds	(4.31)	3.00
Balances written off	2.50	-
Profit on sale of investment in mutual fund	(10.21)	(41.43)
Cash generated from operating activities before working capital changes	**884.73**	**565.85**
Working capital adjustments:		
Increase in inventories	(10.88)	(49.81)
Decrease in trade receivables	424.41	950.46
Increase in other financial current assets	(438.99)	(35.19)
Increase in other current assets	(285.88)	(232.27)
Decrease/(increase) in other financial non-current assets	145.48	(1.31)
(Decrease)/increase in trade payable	(111.54)	227.92
Increase/(decrease) in other financial current liabilities	595.36	(308.14)
Increase in other current liabilities	61.29	311.05
Increase in provision	15.61	3.05
Cash generated from operating activities	**1,279.59**	**1,431.61**
Income tax paid	(82.24)	(307.68)
Net cash generated from operating activities [A]	**1,197.35**	**1,123.93**
Cash flow from investing activities		
Purchase of property, plant and equipment and intangible assets (net of capital advance and capital payable)	(549.70)	(156.45)
Proceeds from redemption/maturity of term deposits	29,527.00	2,689.00
Investment in term deposit	(15,458.00)	(100.00)
Loan received back	103.00	-
Proceeds from sale of investment in mutual funds	3,173.18	691.36
Purchase of mutual funds	(3,958.39)	-
Payment made for contingent consideration	-	(2,642.65)
Payment for acquisition of subsidiary	(14,082.69)	-
Interest received	1,446.96	153.14
Net cash generated from investing activities [B]	**201.36**	**634.40**
Cash flow from financing activities		
Payment for principal portion of lease liabilities	(36.39)	(16.52)
Payment for interest portion of lease liabilities	(7.52)	(2.24)
Dividend paid	(454.06)	(907.67)
Repayment of non-current borrowings	-	(347.66)
Repayment from current borrowings	(1,024.00)	-
Interest paid	(7.73)	(97.24)
Net cash used in financing activities [C]	**(1,529.70)**	**(1,371.33)**
Net increase in cash and cash equivalent [A+B+C]	(130.99)	387.00
Cash and cash equivalent at the beginning of the year	1,139.58	850.35
Cash and cash equivalent at the end of the year	**1,008.59**	**1,237.35**

For and on behalf of the board of directors of
BLS E- Services Limited

BLS E-SERVICES LIMITED NEW DELHI

Rahul Sharma
Whole- time director
DIN No. 06879073

Place : New Delhi
Date : November 02, 2026

Independent Auditor's Review Report on unaudited standalone financial results of BLS E-Services Limited 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 E-Services Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **BLS E-Services Limited** ("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.



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

Ashish Mishra

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

Ashish Kumar Mishra
Partner
Membership No.: 512497
Place: New Delhi
Dated: November 2, 2026
UDIN: 26512497QYZZVV6434