

Chetan Sharma & Associates

OFFICE ADDRESS : P-33, POST OFFICE LANE TIS HAZARI COURT DELHI – 110054
Contact : 8700179582, cengvaluers@gmail.com

Chartered Engineer
Structural Engineer (SE/0521)
Municipal Corporation Of Delhi
Consultant (Rain Water Harvesting)
Delhi Jal Board
Institute Of Valuers -A29009
NSIC / MSME REGISTERED

Chartered Engineer (Institute Of Engineers)
B.Tech-Civil (Delhi College Of Engineering)
AMIE-181521-3 (Institute Of Engineers)
Ex. Consultant National Bal Bhawan
(Ministry Of HRD)
Govt Approved Valuers
Registration No.CAT-1/714-2019

Date: 02nd August, 2023

To,

The Board of Directors
BLS E-Services Limited
G-4B-1, Extension,
Mohan Co-operative Indl. Estate
Mathura Road New Delhi, South Delhi,
Delhi – 110044

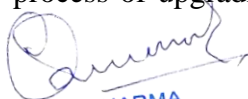
Unistone Capital Private Limited
305, A Wing, Dynasty Business Park.
Andheri Kurla Road,
Andheri East, Mumbai 400 059,
Maharashtra, India

(Unistone is referred to as the “**Book Running Lead Manager**” or the “**BRLM**” in relation to the Issue)

Dear Sirs,

Re: Proposed initial public offering of equity shares of face value of Rs. 10 each (the “Equity Shares” and such issuance, the “Issue”) of BLS E-Services Limited (the “Company”)

I, **Er. Chetan Sharma S/o Sh. SP Sharma** , Independent Chartered Engineer, bearing membership no. **AM1815213**, pursuant to the request received from BLS E-Services Limited (the “**Company**”), I have inspected existing BLS stores in the category having areas of (i) 100 Square Feet to 250 Square Feet; (ii) 251 Square Feet to 499 Square Feet; and (iii) 500 Square Feet to 1,000 Square Feet. I understand that the Company is providing various products and services through its BLS Stores. The Company is in the process of upgrading and renovation of such BLS Stores.


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STRUCTURAL ENGINEER (SE/0521)
Approved Valuer (A-29009)
(I.O.V. & Income Tax Deptt.)
Consultant Rain Water Harvesting
(Delhi Jal Board)
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Basis my inspection, please note the bifurcation state-wise and district-wise for 1,576 BLS Touchpoints is as follows:

| Sr. No. | State | District | No. of Stores | Total Square Feet |
|---------|-------------------|----------|---------------|-------------------|
| 1 | Andhra Pradesh | 8 | 22 | 3,300 |
| 2 | Assam | 12 | 51 | 11,648 |
| 3 | Bihar | 19 | 163 | 26,174 |
| 4 | Chattisgarh | 8 | 17 | 2,100 |
| 5 | Delhi | 1 | 1 | 100 |
| 6 | Gujrat | 19 | 67 | 17,070 |
| 7 | Haryana | 9 | 29 | 8,320 |
| 8 | Himachal Pradesh | 5 | 10 | 1,810 |
| 9 | Jammu And Kashmir | 3 | 3 | 920 |
| 10 | Jharkhand | 14 | 51 | 8,390 |
| 11 | Karnataka | 16 | 110 | 63,900 |
| 12 | Kerala | 2 | 4 | 2,000 |
| 13 | Madhya Pradesh | 14 | 59 | 12,223 |
| 14 | Maharashtra | 25 | 125 | 17,570 |
| 15 | Orissa | 25 | 152 | 39,128 |
| 16 | Punjab | 13 | 53 | 17,849 |
| 17 | Rajasthan | 26 | 148 | 48,562 |


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| | | | | |
|--------------------|---------------|------------|-------------|----------------|
| 18 | Tamilnadu | 21 | 53 | 23,780 |
| 19 | Telangana | 11 | 51 | 13,780 |
| 20 | Uttar Pradesh | 43 | 248 | 73,515 |
| 21 | Uttarakhand | 1 | 2 | 200 |
| 22 | West Bengal | 14 | 157 | 39,439 |
| Grand Total | | 309 | 1576 | 431,778 |

The estimated cost involved in upgradation and renovation of 1,576 BLS Stores pan India is provided herein below. I hereby verify and certify that:

1. The estimated cost involved in undertaking upgradation and renovation of BLS Stores having areas of (i) 100 Square Feet to 250 Square Feet; (ii) 251 Square Feet to 499 Square Feet; and (iii) 500 Square Feet to 1,000 Square Feet is as mentioned below:


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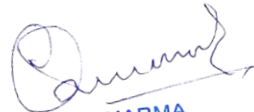
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| Store Range | Average Area of 100 Square Feet to 250 Square Feet. | | | Average Area of 251 Square Feet to 499 Square Feet | | | Average Area of 500 Square Feet and above | | |
|--|---|----------------------------------|---------------|--|----------------------------------|---------------|---|----------------------------------|---------------|
| | Description | Expenses Per Store (Amt. in INR) | No. of Stores | Total amount (in INR) | Expenses Per Store (Amt. in INR) | No. of Stores | Total amount (in INR) | Expenses Per Store (Amt. in INR) | No. of Stores |
| Construction, Renovation, and Repairs | 97,750 | 1,010 | 98,727,500 | 172,060 | 115 | 19,786,900 | 304,470 | 451 | 137,315,970 |
| DOORS & IRON MONGERY | 32,000 | 1,010 | 32,320,000 | 37,000 | 115 | 4,255,000 | 37,005 | 451 | 16,689,255 |
| PAINTING | 18,000 | 1,010 | 18,180,000 | 47,000 | 115 | 5,405,000 | 60,000 | 451 | 27,060,000 |
| SIGNAGE | 10,000 | 1,010 | 10,100,000 | 10,000 | 115 | 1,150,000 | 10,000 | 451 | 4,510,000 |
| FURNITURE | 47,400 | 1,010 | 47,874,000 | 79,500 | 115 | 9,142,500 | 128,100 | 451 | 57,773,100 |
| ELECTRICAL WORK | 24,000 | 1,010 | 24,240,000 | 57,998 | 115 | 6,669,751 | 96,000 | 451 | 43,296,000 |
| Electronic items | 103,500 | 1,010 | 104,535,000 | 110,500 | 115 | 12,707,500 | 126,499 | 451 | 57,051,049 |
| Other related equipment | 3,500 | 1,010 | 3,535,000 | 7,000 | 115 | 805,000 | 10,425 | 451 | 4,701,675 |
| Total Cost for undertaking civil, interior and furniture fixtures cost for upgradation and expansion | 336,150 | 1,010 | 339,511,500 | 521,058 | 115 | 59,921,651 | 772,499 | 451 | 348,397,049 |
| Total number of store | 1,576 | | | | | | | | |
| Total Cost of BLS store upgradation (Amt. in INR) | 747,830,200 | | | | | | | | |

Further, the detailed break-up in relation to expenses incurred on upgradation and renovation of BLS Stores, on a sample basis for each category of BLS Store having an average area in the range of (i) 100 Square Feet to 250 Square Feet; (ii) 251 Square Feet to 499 Square Feet; and (iii) 500 Square Feet and 1,000 Square Feet, are mentioned in Annexure A, Annexure B and Annexure C, respectively. I confirm that the information is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

- The estimated time involved in undertaking upgradation and renovation per BLS Store is between 21 days to 60 days.

I confirm that the estimated cost involved in the upgradation and renovation of BLS Stores has been calculated based on certain assumptions and estimates. The actual estimated cost may vary in the future, on account of, among other things, unforeseen delays or increase in labor costs, regulatory changes etc.


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I confirm that I have no direct or indirect interest in the Company. I also hereby consent to the inclusion of our name as “Independent Chartered Engineer” and inclusion of references as an “Independent Chartered Engineer” in red herring prospectus, prospectus (together the “**Issue Documents**”) and any other Issue related documentation (including any advertisements, publicity materials, presentations, media releases, reports including research reports and any other reports, as may be required) prepared by the Company to be issued by the BRLM and its affiliates in connection with the Issue, including but not limited to (i) the red herring prospectus and prospectus with SEBI, Stock Exchanges and Registrar of Companies, NCT of Delhi and Haryana at New Delhi (“**RoC**”); and (ii) any international versions of the documents referred to in (i) above and references to us as required under Section 26 of the Companies Act, 2013 (the “**Act**”) read with the Regulations and as “Experts” as defined under Section 2(38) of the Act read with Section 26(5) of the Act to the extent and in our capacity as an Architect and in respect of certificate / report issued by us included in the Issue Documents of the Company. The following information in relation to me may be disclosed:

Name: **Er. Chetan Sharma**

Address: 1/6799, Gali Lahoriyan, East Rohtash Nagar, Shahdara, Delhi 110032

E-mail: **cengvaluers@gmail.com**

Membership No.: **AM1815213**

This certificate is issued for the purpose of the Issue, and can be used, in full or part, for inclusion in the Issue Documents. We hereby consent to the aforementioned details being included in the Issue Documents and consent to the submission of this certificate as may be necessary, to the Securities and Exchange Board of India, any regulatory / statutory authority, stock exchange where the Equity Shares are proposed to be listed, Registrar of Companies, NCT of Delhi and Haryana at Delhi or any other authority as may be required and/or for the


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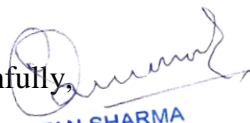
records to be maintained by the BRLM in connection with the Issue and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the Issue documents.

I confirm that the information herein above is true, complete, accurate, not misleading and does not contain any untrue statement of a material fact nor omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading. This certificate can be relied on by the Company, the BRLM and the Legal Counsel in relation to the Issue.

I undertake to update you in writing of any changes in the abovementioned position until the date the Equity Shares issued pursuant to the Issue commence trading on the Stock Exchanges. In the absence of any communication from us till the Equity Shares commence trading on the Stock Exchanges, you may assume that there is no change in respect of the matters covered in this certificate.

All capitalized terms used but not defined herein shall have the meaning assigned to them in the Issue Documents

Yours faithfully,


CHETAN SHARMA
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Date: 02.08.2023

Place: New Delhi

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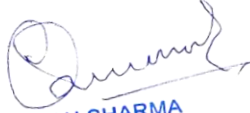
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Annexure A

Stores having average area of 100 Square Feet to 250 Square Feet

| | |
|--------------------------------------|--|
| Company Name | BLS E-Services Limited |
| Date of Visit | 26.07.2023 |
| Place | Summair Club Rd, Summair Club Road, Jamnagar, Gujarat 361005, India |
| Average Area of the BLS Store | 100 Square Feet to 250 Square Feet |
| Average Expense per BLS Store | Rs. 3,36,150/-/- incurred per BLS Store having average area in the range of 100 Square Feet to 250 Square Feet |


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| Avg area of 100-250 sq ft | | | | | |
|---|--|-----------|-----|------------------------------|----------------------------|
| S.NO | DESCRIPTION | Unit | Qty | Price Per Unit (Amt. in INR) | Total Amount (Amt. in INR) |
| 1 | Civil and interior works | | | | 157,750 |
| | Construction, Renovation, and Repairs | | | | 97,750 |
| | cement sand plaster | SFT | 120 | 80 | 9,600 |
| | Rough Plaster | Sft | 120 | 75 | 9,000 |
| | Tiles | SFT | 50 | 180 | 9,000 |
| | WATERPROFING | SFT | 30 | 125 | 3,750 |
| | PCC ON THE FLOOR UPTO 1 1/2" TH. | SFT | 250 | 40 | 10,000 |
| | MALBA FILLING | SFT | 30 | 30 | 900 |
| | MALBA REMOVAL | SFT | 2 | 1,000 | 2,000 |
| | LABOUR FOR SITE CLEANING | PER DAY | 5 | 700 | 3,500 |
| | ROLLING SHUTTER FOR THE OFFICE, MANUAL 12feet (W) 10 feet (H) | Nos | 1 | 38,000 | 38,000 |
| | FALSE CEILING | LUMPSUM | 1 | 12,000 | 12,000 |
| | INTERIORS | | | | 60,000 |
| | DOORS & IRON MONGERY | | | | 32,000 |
| | Wooden Flush Door. | Nos | 1 | 12,000 | 12,000 |
| | Toughened Glass-10mm Saint Gobain or equivalent and Hardware | Nos | 1 | 20,000 | 20,000 |
| | PAINTING | | | | 18,000 |
| | Wall and Ceiling painting | SFT | 450 | 40 | 18,000 |
| | SIGNAGE | PER PIECE | 1 | 10,000 | 10,000 |
| 2 | Furniture, fixtures electrical works and electronic items: | | | | 178,400 |
| | FURNITURE | | | | 47,400 |
| | LINEAR WORKSTATION:- TABEL TOP 25MM THK UNDER STRUCTURE MADE UP OF DESIGN METAL LEG WITH CABEL TRAY AND CABLE RISER PEDESTAL 3-DRAWER SIZE PER SEAT 1050*600*750/1050MM HT | NO | 1 | 15,000 | 15,000 |
| | STORAGE UNIT | SFT | 20 | 1,000 | 20,000 |
| | MODULAR CHAIR | PER PIECE | 2 | 3,500 | 7,000 |
| | PLASTIC CHAIRS FOR WAITING | NOS | 3 | 1,800 | 5,400 |
| | ELECTRICAL WORK-Lights and Wiring | LUMPSUM | 1 | 24,000 | 24,000 |
| | Electronic items | | | | 103,500 |
| | Supply and Installation OF TELEVISION MI 32" | NO | 1 | 26,500 | 26,500 |
| | Air Conditioning-Voltas or equivalent -1 T | LS | 1 | 38,000 | 38,000 |
| | Supply and Installation of 5 Channel Network video recorder | Nos | 1 | 8,500 | 8,500 |
| | Supply and Installation of 2MP Dome Camera, CP Plus or Equivalent | Nos | 3 | 3,000 | 9,000 |
| | Supply and Installation of 4TB Hard Disk | Nos | 1 | 8,500 | 8,500 |
| | Bar code Scanners | Nos | 1 | 3,000 | 3,000 |
| | Printers | Nos | 1 | 10,000 | 10,000 |
| | Other related equipment | | | | 3,500 |
| | SUPPLY & FIXING OF ABC TYPE FIRE EXTINGUISHER OF 4KG. MULTIPURPOSE ISI MARK | NO | 1 | 3,500 | 3,500 |
| Total cost for Civil and Interior works, Furniture Fixture, electrical works and electrical items for BLS Store in the range of 100 to 250 Sq. ft. | | | | | 336,150 |


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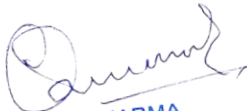
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Annexure B

Stores having average area of 251 Square Feet to 499 Square Feet

| | |
|--------------------------------------|---|
| Company Name | BLS E-Services Limited |
| Date of Visit | 26.07.2023 |
| Place | Sh13, Punjab 148108, India |
| Average Area of the BLS Store | 251 Square Feet to 499 Square Feet |
| Average Expense per BLS Store | Rs. 5,21,058/-/-incurred per BLS Store having average area in the range of 251 Square Feet to 499 Square Feet |


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| Avg area of 251-499 sq ft | | | | | |
|---|--|-----------|-------|---------------------------------|-------------------------------|
| S.NO | DESCRIPTION | Unit | Qty | Price Per Unit (Amt. in INR) | Total Amount (Amt. in INR) |
| 1 | Civil and interior works | | | | 266,060 |
| | Construction, Renovation, and Repairs | | | | 172,060 |
| | cement sand plaster | SFT | 120 | 80 | 9,600 |
| | Rough Plaster | Sft | 120 | 75 | 9,000 |
| | Tiles | SFT | 389 | 90 | 35,010 |
| | WATERPROFING | SFT | 30 | 125 | 3,750 |
| | PCC ON THE FLOOR UPTO 1 1/2" TH. | SFT | 500 | 65 | 32,500 |
| | MALBA FILLING | SFT | 30 | 30 | 900 |
| | MALBA REMOVAL | SFT | 3 | 1,000 | 3,000 |
| | LABOUR FOR SITE CLEANING | PER DAY | 5 | 700 | 3,500 |
| | Fixing OF LINTEL | SFT | 4 | 450 | 1,800 |
| | ROLLING SHUTTER FOR THE OFFICE, MANUAL | NO | 1 | 45,000 | 45,000 |
| | False Ceiling works | LUMPSUM | 1 | 28,000 | 28,000 |
| | INTERIORS | | | | 94,000 |
| | DOORS & IRON MONGERY | | | | 37,000 |
| | Wooden Flush Door. | NO | 1 | 12,000 | 12,000 |
| | Toughened Glass-10mm Saint Gobain or equivalent and Hardware | NO | 1 | 25,000 | 25,000 |
| | PAINTING | | | | 47,000 |
| | Wall and Ceiling painting | SFT | 1,175 | 40 | 47,000 |
| | SIGNAGE | PER PIECE | 1 | 10,000 | 10,000 |
| 2 | Furniture, fixtures electrical works and electronic items: | | | | 254,998 |
| | FURNITURE | | | | 79,500 |
| | LINEAR WORKSTATION:- TABEL TOP 25MM THK UNDER STUCTURE MADE UP OF DESIGN METAL LEG WITH CABEL TRAY AND CABLE RISER PEDESTAL 3-DRAWER SIZE PER SEAT 1050*600*750/1050MM HT | NO | 1 | 15,000 | 15,000 |
| | STORAGE UNIT | SFT | 45 | 1,000 | 45,000 |
| | MODULAR CHAIR | PER PIECE | 3 | 3,500 | 10,500 |
| | PLASTIC CHAIRS | NOS | 5 | 1,800 | 9,000 |
| | ELECTRICAL WORK-Lights and Wiring | LUMPSUM | 1 | 57,998 | 57,998 |
| | Electronic items | | | | 110,500 |
| | Supply and Installation OF TELEVISION MI 32" | NO | 1 | 26,500 | 26,500 |
| | Air Conditioning-Voltas or equivalent -1.5 T | Nos | 1 | 45,000 | 45,000 |
| | Supply and Installation of 5 Channel Network video recorder | Nos | 1 | 8,500 | 8,500 |
| | Supply and Installation of 2MP Dome Camera, CP Plus | Nos | 3 | 3,000 | 9,000 |
| | Supply and Installation of 4Hard Disk | Nos | 1 | 8,500 | 8,500 |
| | Bar code Scanners | Nos | 1 | 3,000 | 3,000 |
| | Printers | Nos | 1 | 10,000 | 10,000 |
| | Other related equipment | | | | 7,000 |
| | SUPPLY & FIXING OF ABC TYPE FIRE EXTINGUISHER OF 4KG. MULTIPURPOSE ISI MARK | NO | 2 | 3,500 | 7,000 |
| Total cost for Civil and Interior works, Furniture Fixture, electrical works and electrical items for BLS Store in the range of 251 to 499 Sq. ft. | | | | | 521,058 |


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Govt Approved Valuers
Registration No.CAT-1/714-2019

Annexure C

Stores having average area of 500 Square Feet and 1,000 Square Feet

| | |
|--------------------------------------|--|
| Company Name | BLS E-Services Limited |
| Date of Visit | 26.07.2023 |
| Place | Sashpara Ward 8, Andula, Kandi, Murshidabad, 742138 |
| Average Area of the BLS Store | 500 Square Feet and 1,000 Square Feet |
| Average Expense per BLS Store | Rs. 7,72,499/- incurred per BLS Store having average area in the range of 500 Square Feet and 1,000 Square Feet. |
| | |


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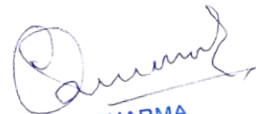
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| Avg area of 500 sq.ft. and above | | | | | |
|----------------------------------|---|-----------|-------|------------------------------|----------------------------|
| S.NO | DESCRIPTION | Unit | Qty | Price Per Unit (Amt. in INR) | Total Amount (Amt. in INR) |
| 1 | Civil and interior works | | | | 411,475 |
| | Construction, Renovation, and Repairs | | | | 304,470 |
| | Brick wall 4 1/2" TH | SFT/RO | 75 | 120 | 9,000 |
| | cement sand plaster | SFT | 120 | 80 | 9,600 |
| | Rough Plaster | Sft | 120 | 80 | 9,600 |
| | Tiles | SFT | 948 | 90 | 85,320 |
| | WATERPROFING | SFT | 30 | 125 | 3,750 |
| | PCC ON THE FLOOR UPTO 1 1/2" TH. | SFT | 460 | 65 | 29,900 |
| | MALBA FILLING | SFT | 30 | 30 | 900 |
| | MALBA REMOVAL | NO | 5 | 1,000 | 5,000 |
| | LABOUR FOR SITE CLEANING | PER DAY | 8 | 700 | 5,600 |
| | P/F OF LINTEL | RFT | 4 | 450 | 1,800 |
| | ROLLINGSHUTTER FOR THE OFFICE, MANUAL | Nos | 1 | 65,000 | 65,000 |
| | False Ceiling | LUMPSUM | 1 | 79,000 | 79,000 |
| | INTERIORS | | | | 107,005 |
| | DOORS & IRON MONGERY | | | | 37,005 |
| | Wooden Flush Door. | Nos | 1 | 12,005 | 12,005 |
| | Toughened Glass-10mm Saint Gobain or equivalent and Hardware | Nos | 1 | 25,000 | 25,000 |
| | PAINTING | | | | 60,000 |
| | Wall and Ceiling painting | SFT | 1,500 | 40 | 60,000 |
| | SIGNAGE | PER PIECE | 1 | 10,000 | 10,000 |
| 2 | Furniture, fixtures electrical works and electronic items: | | | | 361,024 |
| | FURNITURE | | | | 128,100 |
| | LINEAR WORKSTATION:- TABEL TOP 25MM THK UNDER STUCTURE MADE UP OF DESIGN METAL LEG WITH CABEL TRAY AND CABLE RISER PEDESTAL 3-DRAWER SIZE PER SEAT 1050*600*750/1050MM HT | NO | 1 | 15,000 | 15,000 |
| | STORAGE UNIT | SFT | 55 | 1,000 | 55,000 |
| | MODULAR CHAIR | PER PIECE | 5 | 3,500 | 17,500 |
| | PLASTIC CHAIRS | NOS | 7 | 1,800 | 12,600 |
| | Free standing Cabin Table W1800XD750XH750 made up of prelam particle board supported on 25m m gable End with modesty along with side return table W1050XD450XH750 | Nos | 1 | 16,000 | 16,000 |
| | Low Height Back Storage unit for cabin W 2250XD450XH750 | Nos | 1 | 12,000 | 12,000 |
| | ELECTRICAL WORK | LUMPSUM | 1 | 96,000 | 96,000 |
| | Electronic items | | | | 126,499 |
| | Supply and Installation OF TELEVISION MI 32" | NO | 1 | 26,499 | 26,499 |
| | Air Conditioning-Voltas or equivalent -2 T(AC | NO | 1 | 55,000 | 55,000 |
| | Supply and Installation of 5 Channel Network video recorder | Nos | 1 | 8,500 | 8,500 |
| | Supply and Installation of 2MP Dome Camera, CP Plus | Nos | 5 | 3,000 | 15,000 |
| | Supply and Installation of 4Hard Disk | Nos | 1 | 8,500 | 8,500 |
| | bar code Scanner | Nos | 1 | 3,000 | 3,000 |
| | Printers | Nos | 1 | 10,000 | 10,000 |
| | Other related equipment | | | | 10,425 |
| | SUPPLY & FIXING OF ABC TYPE FIRE EXTINGUISHER OF 4KG. MULTIPURPOSE ISI MARK | NO | 3 | 3,475 | 10,425 |
| | Total cost for Civil and Interior works, Furniture Fixture, electrical works and electrical items for BLS Store in the range of 500 to 1000 Sq. ft. | | | | 772,499 |


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