

R K AHUJA & CO

Chartered Accountants

1328, Sector - 28, Faridabad - 121 008

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LIMITED REVIEW REPORT

To,

The Board of Directors

BLB Limited

We have reviewed the accompanying statement of Unaudited Financial Results of M/s. BLB Limited ("the Company") for the quarter and half year ended September 30, 2020 which are included in the accompanying Statement of unaudited financial results for the quarter and half year ended September 30, 2020 together with relevant notes thereon ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular dated March 29, 2019.

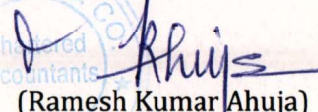
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of the 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 financial results prepared in accordance with applicable accounting standards i.e. Ind-AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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 R K Ahuja & Co.,
Chartered Accountants**

FRN: 031632N


(Ramesh Kumar Ahuja)

Proprietor

M. No. 090396

Date: November 12, 2020

Place: New Delhi

UDIN: 20090396AAAAA89056

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

Registered Office: H. No. 4760-61/23, 3rd Floor, Ansari Road, Darya Ganj, New Delhi - 110 002.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30 2020

(₹ in lacs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
I Revenue from Operations	22,653	17,673	291	40,326	1,341	20,234
II Other Income	3	1	9	4	14	(266)
III Total Revenue (I + II)	22,656	17,674	300	40,330	1,355	19,968
IV Expenses						
a) Cost of Material Consumed	-	-	-	-	-	-
b) Purchase of Stock-in-trade	22,450	17,117	389	39,567	1,424	19,833
c) Changes in Inventories of Stock-in-trade	(10)	189	(131)	179	(183)	(289)
d) Employees Benefit Expenses	30	27	36	57	71	133
e) Depreciation and Amortisation Expenses	7	8	8	15	16	37
f) Finance Costs	38	44	39	82	79	155
g) Other Expenses	81	173	34	254	69	341
Total Expenses (a to g)	22,596	17,558	375	40,154	1,476	20,210
V Profit/(Loss) before Exceptional Items (III- IV)	60	116	(75)	176	(121)	(242)
VI Exceptional Items	-	-	861	-	861	933
VII Profit/(Loss) before Tax (V - VI)	60	116	(936)	176	(982)	(1,175)
VIII Tax Expenses						
Current Tax	10	19	-	29	-	-
Deferred Tax	(1)	83	(52)	82	(57)	(371)
IX Profit/(Loss) for the period (VII- VIII)	51	14	(884)	65	(925)	(804)
X Other Comprehensive income						
- to be reclassified to profit & loss in subsequent periods						
Net (loss)/gain on FVTOCI Equity securities	(5)	14	(3)	9	(50)	(90)
Income tax effect	-	-	(1)	-	-	(1)
Net other comprehensive income to be reclassified to profit & loss in subsequent periods	(5)	14	(4)	9	(50)	(91)
XI Total Comprehensive income for the Period (IX+X)	46	28	(888)	74	(975)	(895)
XII Paid-up Equity Share Capital (Face Value of Re 1/- each)	529	529	529	529	529	529
XIII Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						7,151
XIV Earning Per Share of FV Re 1/- each before and after exceptional items) (Not annualized)						
a) Basic	0.10	0.03	(1.67)	0.12	(1.75)	(1.52)
b) Diluted	0.10	0.03	(1.67)	0.12	(1.75)	(1.52)

Notes :

- The above Unaudited Financial Results were reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on 12th November, 2020.
- The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The Format of Audited/Unaudited Annual/Quarterly Results has been adopted as prescribed vide SEBI Circular dated 05th July 2018 and Schedule-III (Division II) to the Companies Act, 2013 as applicable to Companies that are required to comply with IND AS.
- The Financial Results for the quarter ended 30th September, 2020 is the balancing figure between the Unaudited Results for the half year ended 30th September, 2020 and the Limited Reviewed Unaudited Results upto the first quarter of the financial year 2020-21.
- Previous period figures have been re-grouped and re-arranged wherever necessary.
- During the period under review, Company has only one reportable segment hence no separate disclosure is required.

Date: 12th November 2020

Place : New Delhi

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By Order of the Board
For BLB LIMITED
Aj
(Anshul Mehra)
Executive Director
DIN:00014049



Anshul Mehra
M.No. 090396

12/11/2020

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

Registered Office: H. No. 4760-61/23, 3rd Floor, Ansari Road, Darya Ganj, New Delhi - 110 002.

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2020

		(₹ in lacs)	
Sl. No.	Particulars	Half year ended as on 30.09.2020	Previous year ended as on 31.03.2020
		(Unaudited)	(Audited)
I. ASSETS			
(1) Non-current assets			
(a)	Property, Plant and Equipment	1,139	1,153
(b)	Capital work-in-progress	46	46
(c)	Intangible Assets	4	4
(d)	Investment Property		-
(e)	Financial Assets		
	(i) Investments	152	143
	(ii) Loans	-	-
	(iii) Other Financial Assets	315	305
(f)	Deferred tax assets (net)	588	670
(g)	Other non-current assets	2,680	2,722
	Total Non-Current Assets	4,924	5,043
(2) Current assets			
(a)	Inventories	226	405
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	216	16
	(iii) Cash and cash equivalents	83	753
	(iv) Bank balances other than (iii) above	2,483	403
	(v) Loans	-	-
	(vi) Other Financial Assets	843	3,496
(c)	Current Tax Assets (Net)	-	28
(d)	Other current assets	75	94
	Total Current Assets	3,926	5,195
	Total Assets	8,850	10,238
II. EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share capital	529	529
(b)	Other Equity	7,224	7,151
	LIABILITIES	7,753	7,680
Current liabilities			
(a)	Financial Liabilities		
	(i) Borrowings	985	1,570
	(ii) Trade payables	79	44
	(iii) Other Financial Liability	9	40
	(iv) Employee Benefit liability	2	2
	(v) Other current financial liabilities	-	-
(b)	Other current liabilities	-	902
(c)	Employee Benefit liability	-	-
(d)	Current Tax Liabilities (Net)	22	-
	Total Current liabilities	1,097	2,558
	Total Equity and Liabilities	8,850	10,238

Notes :

Previous period figures have been re-grouped and re-arranged wherever necessary.

Date: 12th November ,2020

Place: New Delhi

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By Order of the Board
For BLB LIMITED

Anshul Mehra
(Anshul Mehra)
Executive Director

DIN: 00014049

[Signature]
M.No 090396
12/11/2020

BLB LIMITED

CIN: L67120DL1981PLC354823

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Registered Office: H. No. 4760-61/23, 3rd Floor, Ansari Road, Darya Ganj, New Delhi - 110 002.

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020

(₹ in lacs)

Particulars	Half year Ended on 30.09.2020 (Unaudited)	Half year Ended on 30.09.2019 (Unaudited)
Cash Flow from Operating Activities		
Profit/(Loss) before exceptional items and taxes	176	(121)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and Amortisation Expense	15	16
Interest Income	(3)	(13)
Net Loss/(Gain) on Disposal of Property, Plant and Equipment	-	5
Net Gain/(Loss) on Disposal of Investments	(1)	(4)
Dividend Income from Investments	-	-
Miscellaneous Income	-	(1)
Adjustments for (increase)/ decrease in operating assets:		
Other Non-Current Financial Assets	(9)	(130)
Other Current Financial Assets	2,653	2,559
Trade Receivables	(200)	-
Inventories	179	(183)
Other Current Assets	18	(5)
Adjustments for increase/ (decrease) in operating liabilities		
Trade and Other Payables	35	1
Employee Benefit Obligations	-	-
Other Financial Liabilities	(31)	(40)
Other Current Liabilities	(902)	202
Cash Generated from Operations	1,930	2,286
Income taxes paid (net of Refunds)	62	(4)
Net Cash Inflow from Operating Activities	1,992	2,282
Cash Flow from Investing Activities		
Payments for Property, Plant and Equipment including Capital Work in Progress	(1)	(2)
Proceeds from Sale of Property, Plant and Equipment	-	5
Proceeds from Sale/Redemption of Investments	1	8
Interest Received	3	13
Dividend Income from Investments	-	-
Bank Balances not considered as Cash and Cash Equivalents	(2,080)	(2,346)
Net Cash Outflow from Investing Activities	(2,077)	(2,322)
Cash Flow from Financing Activities		
Acceptance/ Repayment of Current Borrowings (Net)	(585)	(25)
Net Cash Outflow from Financing Activities	(585)	(25)
Net Increase/ (Decrease) In Cash and Cash Equivalents	(670)	(65)
Cash and Cash Equivalents at the beginning of the financial year	753	145
Cash and Cash Equivalents at end of the year	83	80
<i>See accompanying notes to the financial statements</i>		

Notes :

- 1) The Statement of Cash Flows has been prepared under the 'Indian Method' as set out in IND AS 7. 'Statement of Cash Flows.
- 2) The above Statement of Cash Flows were reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meetings held on 12th November, 2020.
- 3) Previous period figures have been re-grouped and re-arranged wherever necessary.

Date: 12th November 2020

Place : New Delhi



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By order of the Board

For BLB Limited

Anshul Mehra

(Executive Director)

DIN: 00014049

M.NO 090396