

# R K AHUJA & CO

*Chartered Accountants*

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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 nine months ended December 31, 2020 which are included in the accompanying Statement of unaudited financial results for the quarter and nine months ended December 31, 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**

ERN: 031632N



(Ramesh Kumar Ahuja)

Proprietor

M. No. 090396

Date: February 12, 2021

Place: New Delhi

UDIN:- 21090396AAAAE2107

**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 NINE MONTHS ENDED DECEMBER 31 2020**

(₹ in lacs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Revenue</b>						
I Revenue from Operations	10,244	22,653	3,600	50,570	4,941	20,234
II Other Income	6	3	17	10	31	(266)
III <b>Total Revenue (I + II)</b>	<b>10,250</b>	<b>22,656</b>	<b>3,617</b>	<b>50,580</b>	<b>4,972</b>	<b>19,968</b>
<b>IV Expenses</b>						
a) Cost of Material Consumed	-	-	-	-	-	-
b) Purchase of Stock-in-trade	10,304	22,450	3,483	49,871	4,907	19,833
c) Changes in Inventories of Stock-in-trade	(296)	(10)	(73)	(117)	(256)	(289)
d) Employees Benefit Expenses	31	30	35	88	106	133
e) Depreciation and Amortisation Expenses	8	7	11	23	27	37
f) Finance Costs	26	38	37	108	116	155
g) Other Expenses	52	81	30	306	99	341
<b>Total Expenses (a to g)</b>	<b>10,125</b>	<b>22,596</b>	<b>3,523</b>	<b>50,279</b>	<b>4,999</b>	<b>20,210</b>
V <b>Profit/(Loss) before Exceptional Items and tax (III- IV)</b>	<b>125</b>	<b>60</b>	<b>94</b>	<b>301</b>	<b>(27)</b>	<b>(242)</b>
VI Exceptional Items	-	-	-	-	(861)	(933)
VII <b>Profit/(Loss) before Tax (V - VI)</b>	<b>125</b>	<b>60</b>	<b>94</b>	<b>301</b>	<b>(888)</b>	<b>(1,175)</b>
VIII <b>Tax Expenses</b>						
Current Tax	(29)	10	-	-	-	-
Deferred Tax	200	(1)	18	282	(39)	(371)
IX <b>Profit/(Loss) for the period (VII- VIII)</b>	<b>(46)</b>	<b>51</b>	<b>76</b>	<b>19</b>	<b>(849)</b>	<b>(804)</b>
X <b>Other Comprehensive income</b>						
<u>- to be reclassified to profit &amp; loss in subsequent periods</u>						
Net (loss)/gain on FVTOCI Equity securities	22	(5)	(10)	31	(60)	(90)
Income tax effect	(5)	-	(1)	(5)	(1)	(1)
<u>Net other comprehensive income to be reclassified to profit &amp; loss in subsequent periods</u>	<u>17</u>	<u>(5)</u>	<u>(11)</u>	<u>26</u>	<u>(61)</u>	<u>(91)</u>
XI <b>Total Comprehensive income/(Loss) for the Period (IX+X)</b>	<b>(29)</b>	<b>46</b>	<b>65</b>	<b>45</b>	<b>(910)</b>	<b>(895)</b>
XII <b>Paid-up Equity Share Capital (Face Value of Re 1/- each)</b>	529	529	529	529	529	529
XIII <b>Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year</b>						7,151
XIV <b>Earning Per Share (FV Re 1/- each) (Not annualized)</b>						
a) Basic	(0.09)	0.10	0.14	0.04	(1.60)	(1.52)
b) Diluted	(0.09)	0.10	0.14	0.04	(1.60)	(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 February, 2021.
- 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 (DivisionII) to the Companies Act, 2013 as applicable to Companies that are required to comply with IND AS.
- The Financial Result for the quarter ended 31st December, 2020 is the balancing figure between the Unaudited Results for the nine months ended 31st December, 2020 and the Limited Reviewed Unaudited Financial Results upto the Half year ended 30th September 2020.
- Previous period figures have been re-grouped, re-arranged and re-classified wherever necessary to conform to current periods classification.
- The operations of the company relate to one segment. As such there are no reportable segments as per Ind AS 108 - "Operating Segments"

Date: 12th February 2021

Place: New Delhi

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By Order of the Board  
For BLB LIMITED

(Anshul Mehra)  
Executive Director  
DIN:00014049



**BLB LIMITED**

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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

**EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2020**

PARTICULARS		(₹ in lacs)		
		Quarter ended on 31/12/2020	Nine Months ended on 31/12/2020	Quarter ended on 31/12/2019
		(Unaudited)	(Unaudited)	(Unaudited)
1	Total Income from Operations (net)	10,250	50,580	3,617
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	125	301	94
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	125	301	94
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(46)	19	76
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)	(29)	45	65
6	Equity Share Capital	529	529	529
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-
8	Earnings Per Share (FV Re. 1/- each) (not annulized)			
	Basic:	(0.09)	0.04	0.14
	Diluted:	(0.09)	0.04	0.14

**Notes :**

- 1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2021.
- 2) 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.

By Order of the Board  
For BLB LIMITED

*Aid*  
(Anshul Mehra)

Executive Director

DIN: 00014049

Date: 12th February 2021

Place: New Delhi

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