

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, 2021 which are included in the accompanying Statement of unaudited financial results for the quarter and nine months ended December 31, 2021 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.

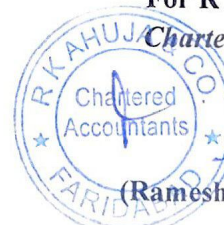
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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

Place: New Delhi

Date: February 04, 2022

UDIN : 22090396 AAIVMF7363

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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

Website : www.blblimited.com, E-mail : infobl@blblimited.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31 2021


(` in lacs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue						
I Revenue from Operations	11,748	9,942	10,244	25,975	50,570	53,721
II Other Income	34	8	6	42	10	26
III Total Revenue (I + II)	11,782	9,950	10,250	26,017	50,580	53,747
IV Expenses						
a) Cost of Material Consumed	-	-	-	-	-	-
b) Purchase of Stock-in-trade	11,467	9,613	10,304	25,582	49,871	52,878
c) Changes in Inventories of Stock-in-trade	(228)	(173)	(296)	(1,015)	(117)	(158)
d) Employees Benefit Expenses	30	46	31	107	88	127
e) Depreciation and Amortisation Expenses	7	6	8	20	23	28
f) Finance Costs	30	20	26	71	108	129
g) Other Expenses	74	56	52	164	306	339
Total Expenses (a to g)	11,380	9,568	10,125	24,929	50,279	53,343
V Profit/(Loss) before Exceptional Items (III- IV)	402	382	125	1,088	301	404
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before Tax (V - VI)	402	382	125	1,088	301	404
VIII Tax Expenses						
Current Tax	-	-	(29)	-	-	1
Deferred Tax	108	90	200	271	282	290
IX Profit/(Loss) for the period (VII- VIII)	294	292	(46)	817	19	113
X Other Comprehensive income						
- to be reclassified to profit & loss in subsequent periods						
Net (loss)/gain on FVTOCI Equity securities	(31)	17	22	12	31	32
Income tax effect	5	(5)	(5)	(2)	(5)	(7)
Net other comprehensive income to be reclassified to profit & loss in subsequent periods	(26)	12	17	10	26	25
XI Total Comprehensive income for the Period (IX+X)	268	304	(29)	827	45	138
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						7,288
XIV Earning Per Share of FV Re 1/- each before and after exceptional items) (Not annualized)						
a) Basic	0.56	0.55	(0.09)	1.54	0.04	0.21
b) Diluted	0.56	0.55	(0.09)	1.54	0.04	0.21

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 4th February, 2022.
- 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 Result for the quarter ended 31st December, 2021 is the balancing figure between the Unaudited Results for the nine months ended 31st December, 2021 and the Limited Reviewed Unaudited Financial Results upto the Half year ended 30th September 2021.
- 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.

By Order of the Board
For BLB LIMITED


(Anshul Mehra)
Executive Director
DIN:00014049

Date: 04/02/2022
Place: New Delhi

