

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 six months ended September 30, 2022 which are included in the accompanying Statement of unaudited financial results for the quarter and six months ended September 30, 2022 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 VSD & Associates
Chartered Accountants

FRN: 008726N



(Vaibhav Gupta)

Partner

M. No. 519066



Place: New Delhi

Date: October 18, 2022

UDIN : 22519066 BALX0B3477

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 ; Tel: 011 49325600

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30 2022

S. No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	4,108	1,951	9,942	6,059	14,227	35,473
II	Other Income	7	(4)	8	3	8	53
III	Total Revenue (I to II)	4,115	1,947	9,950	6,062	14,235	35,526
IV	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	4,067	2,112	9,613	6,179	14,115	34,317
	c) Changes in Inventories of Stock-in-trade	(309)	(405)	(173)	(714)	(787)	(418)
	d) Employees Benefit Expenses	28	28	46	56	77	138
	e) Depreciation and Amortisation Expenses	6	7	6	13	13	28
	f) Finance Costs	21	27	20	48	41	104
	g) Other Expenses	34	30	56	64	90	226
	Total Expenses (a to g)	3,847	1,799	9,568	5,646	13,549	34,395
V	Profit before Exceptional Items (III- IV)	268	148	382	416	686	1,131
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	268	148	382	416	686	1,131
VIII	Tax Expenses						
	a) Current Tax	1	-	-	1	-	2
	b) Deferred Tax	65	31	90	96	163	187
IX	Profit/(Loss) for the period (VII- VIII)	202	117	292	319	523	942
X	Other Comprehensive income						
	- to be reclassified to profit & loss in subsequent periods						
	a) Net gain/(loss) on FVTOCI Equity securities	1	-	17	1	43	4
	b) Income tax effect	(0)	-	(5)	(0)	(7)	(1)
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	1	-	12	1	36	3
XI	Total Comprehensive income for the Period (IX+X)	203	117	304	320	559	945
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	529	529	529	529	529	529
XIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						8,234
XIV	Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)						
	a) Basic	0.38	0.22	0.55	0.60	0.99	1.78
	b) Diluted	0.38	0.22	0.55	0.60	0.99	1.78

Notes :

- The above unaudited financial results of the company were reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on 18th October, 2022. The Statutory Auditors of the Company have carried out limited review of the above financial results of the Company for the quarter ended 30th September, 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 for Audited /Unaudited Annual/quarterly Results is as prescribed vide SEBI circular dated 5th July, 2016 and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- The Financial Results for the quarter ended 30th September, 2022 is the balancing figure between the Unaudited Results for the half year ended 30th September, 2022 and the Limited Reviewed Unaudited Results upto the first quarter of the Financial Year 2022-23.
- In line with the provision of Ind AS-108 'Operating Segment' and on the basis of review of operation being done by the senior management, the operations of the company fall under Shares & Securities business, which is considered to be the only reportable segment by the management.
- The unaudited financial results of the Company are available on the Company's website: www.blblimited.com and on the Stock Exchanges website www.nseindia.com and www.bseindia.com
- Figures for the previous quarter/ period have been regrouped/ rearranged wherever necessary



By order of the Board
BLB Limited

Ajpal
Anshul Mehra
Executive Director
DIN:00014049

Date: 18-10-2022
Place: New Delhi

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

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2022

(₹ in lacs)

Sl. No.	Particulars	Half Year Ended at	Previous Year Ended at
		30.09.2022	31.03.2022
		(Unaudited)	(Audited)
I. ASSETS			
(1) Non-current assets			
(a)	Property, Plant and Equipment	1,148	1,165
(b)	Capital work-in-progress	-	-
(c)	Intangible Assets	1	1
(d)	Financial Assets		
(i)	Investments	34	115
(ii)	Other Financial Assets	1,722	2,337
(e)	Deferred tax assets (net)	88	185
(f)	Other non-current assets	1,213	1,213
	Total Non-Current Assets	4,206	5,016
(2) Current assets			
(a)	Inventories	1,695	982
(b)	Financial Assets		
(i)	Trade receivables	10	16
(ii)	Cash and cash equivalents	80	54
(iii)	Bank balances other than (ii) above	825	28
(iv)	Other Financial Assets	2,275	3,125
(c)	Current Tax Assets (Net)	34	58
(d)	Other current assets	92	79
	Total Current Assets	5,011	4,342
	Total Assets	9,217	9,358
II. EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share capital	529	529
(b)	Other Equity	8,554	8,234
	LIABILITIES	9,083	8,763
Current liabilities			
(a)	Financial Liabilities		
(i)	Borrowings	75	400
(ii)	Trade payables	2	1
(iii)	Other Financial Liability	57	194
(b)	Employee Benefit liability	-	0
	Total Current liabilities	134	595
	Total Equity and Liabilities	9,217	9,358

Note :

Previous year figures have been regrouped/rearranged, wherever necessary to make figures comparable.



Date: 18-10-2022

Place: New Delhi



By order of the Board
BLB LIMITED

Anshul Mehra
(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.

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

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022

(₹ in lacs)

Particulars	Half year Ended on 30.09.2022 (Unaudited)	Half year Ended on 30.09.2021 (Unaudited)
Cash Flow from Operating Activities		
Profit/(Loss) before exceptional items and taxes	416	686
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and Amortisation Expense	13	13
Net (Gain) / Loss on Disposal of Property, Plant and Equipment	(0)	-
Net Gain/(Loss) on Disposal of Investments	5	-
Interest on Income Tax Refund	(3)	-
Income from Investments	(0)	-
Premium on Open Contracts of Future & Options	-	-
Adjustments for (increase)/ decrease in operating assets:		
Other Non-Current Financial Assets	615	(946)
Other Current Financial Assets	850	1,753
Trade and Other Receivables	5	-
Inventories	(714)	(788)
Other Current Assets	(13)	(10)
Adjustments for increase/ (decrease) in operating liabilities		
Trade and Other Payables	1	16
Employee Benefit Obligations	(0)	-
Other Financial Liabilities	(137)	163
Cash Generated from Operations	1,038	887
Income taxes paid (net of Refunds)	27	(6)
Net Cash Inflow from Operating Activities	1,065	881
Cash Flow from Investing Activities		
Payments for Property, Plant and Equipments	-	(2)
Proceeds from Sale of Property, Plant and Equipment	5	-
Proceeds from Sale/Redemption of Investments	78	15
Proceeds from Other Non-Current Assets	-	-
Income from Investments	-	-
Bank Balances not considered as Cash and Cash Equivalents	(797)	(1,326)
Net Cash Outflow from Investing Activities	(714)	(1,313)
Cash Flow from Financing Activities		
Repayment /Acceptance of Bank Overdraft	-	31
Repayment /Acceptance of Director Loans	(325)	355
Net Cash Outflow from Financing Activities	(325)	386
Net Increase/ (Decrease) In Cash and Cash Equivalents	26	(46)
Cash and Cash Equivalents at the beginning of the financial year	54	82
Cash and Cash Equivalents at end of the year	80	36
<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 18-10-2022.
- 3) Previous period figures have been re-grouped and re-arranged wherever necessary.



By order of the Board
For BLB Limited
(Signature)
(Anshul Mehra)
Executive Director
DIN: 00014049

Date: 18-10-2022

Place: New Delhi