

LIMITED REVIEW REPORT

To,
The Board of Directors

BLB Limited

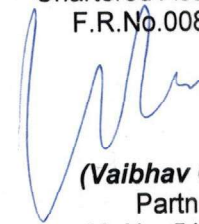
We have reviewed the accompanying statement of unaudited financial results of M/s. BLB Limited ("the Company") for the quarter and nine months ended December 31, 2022 which are included in the accompanying Statement of unaudited financial results for the quarter and nine months ended December 31, 2022 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
F.R.No.008726N



(Vaibhav Gupta)
Partner
M. No. 519066



Place: New Delhi
Dated: 17/01/2023
UDIN: 23519066 BAWAIE7229

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 NINE MONTHS ENDED DECEMBER 31 2022

S. No	PARTICULARS	Quarter Ended			Nine Months Ended		(₹ in Lacs)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	8,108	4,108	11,748	14,167	25,975	35,473
II	Other Income	-	7	34	3	42	53
III	Total Revenue (I to II)	8,108	4,115	11,782	14,170	26,017	35,526
IV	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	7,794	4,067	11,467	13,973	25,582	34,317
	c) Changes in Inventories of Stock-in-trade	19	(309)	(228)	(695)	(1,015)	(418)
	d) Employees Benefit Expenses	33	28	30	89	107	138
	e) Depreciation and Amortisation Expenses	7	6	7	20	20	28
	f) Finance Costs	19	21	30	67	71	104
	g) Other Expenses	125	34	74	189	164	226
	Total Expenses (a to g)	7,997	3,847	11,380	13,643	24,929	34,395
V	Profit before Exceptional Items (III- IV)	111	268	402	527	1,088	1,131
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	111	268	402	527	1,088	1,131
VIII	Tax Expenses						
	a) Current Tax	-	1	-	1	-	2
	b) Deferred Tax	52	65	108	148	271	187
IX	Profit/(Loss) for the period (VII- VIII)	59	202	294	378	817	942
X	Other Comprehensive income						
	- to be reclassified to profit & loss in subsequent						
	a) Net gain/(loss) on FVTOCI Equity securities	-	1	(31)	1	12	4
	b) Income tax effect	-	-	5	-	(2)	(1)
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	-	1	(26)	1	10	3
XI	Total Comprehensive income for the Period (IX+X)	59	203	268	379	827	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	0.11	0.38	0.56	0.71	1.54	1.78
	b) Diluted	0.11	0.38	0.56	0.71	1.54	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 17th January, 2023. The Statutory Auditors of the Company have carried out limited review of the above financial results of the Company for the quarter and nine months ended 31st December, 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 31st December, 2022 is the balancing figure between the Unaudited Results for the nine months ended 31st December, 2022 and the Limited Reviewed Unaudited Results upto the half year ended 30th September 2022.
 - 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

Abdul

Abshul Mehra
Executive Director
DIN:00014049

Date: 17-01-2023
Place: New Delhi