

**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 ended June 30, 2023 which are included in the accompanying Statement of unaudited financial results for the quarter ended June 30, 2023 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 of the Company. 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 M/S. VSD & ASSOCIATES,  
CHARTERED ACCOUNTANTS  
(FRN : 008726N)

(VAIBHAV GUPTA)  
PARTNER

M. No. 0519066

Place : New Delhi.

Date: July 26, 2023

UDIN: 23519066BGWASR8610



# 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

## EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

		(₹ in Lacs)			
S. No	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	<b>Revenue</b>				
I	Revenue from Operations	3,945	7,712	1,951	21,879
II	Other Income	(5)	4	(4)	7
III	<b>Total Revenue (I to II)</b>	<b>3,940</b>	<b>7,716</b>	<b>1,947</b>	<b>21,886</b>
IV	<b>Expenses</b>				
	a) Cost of Material Consumed	-	-	-	-
	b) Purchase of Stock-in-trade	5,204	7,680	2,112	21,653
	c) Changes in Inventories of Stock-in-trade	(1,656)	(251)	(405)	(946)
	d) Employees Benefit Expenses	31	33	28	122
	e) Depreciation and Amortisation Expenses	5	6	7	26
	f) Finance Costs	34	19	27	86
	g) Other Expenses	30	34	30	223
	<b>Total Expenses (a to g)</b>	<b>3,648</b>	<b>7,521</b>	<b>1,799</b>	<b>21,164</b>
V	<b>Profit before Exceptional Items (III- IV)</b>	<b>292</b>	<b>195</b>	<b>148</b>	<b>722</b>
VI	Exceptional Items	-	76	-	76
VII	<b>Profit before Tax (V - VI)</b>	<b>292</b>	<b>271</b>	<b>148</b>	<b>798</b>
VIII	<b>Tax Expenses</b>				
	Current Tax	50	(1)	-	-
	Deferred Tax	16	45	31	193
IX	<b>Profit/(Loss) for the period (VII- VIII)</b>	<b>226</b>	<b>227</b>	<b>117</b>	<b>605</b>
X	<b>Other Comprehensive income</b>				
	- to be reclassified to profit & loss in subsequent periods				
	Net gain/(loss) on FVTOCI Equity securities	-	-	-	1
	Income tax effect	-	1	-	1
	<b>Net other comprehensive income to be reclassified to profit &amp; loss in subsequent periods</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>
XI	<b>Total Comprehensive income for the Period (IX+X)</b>	<b>226</b>	<b>228</b>	<b>117</b>	<b>607</b>
XII	<b>Paid-up Equity Share Capital (Face Value of ₹ 1/- each)</b>	<b>529</b>	<b>529</b>	<b>529</b>	<b>529</b>
XIII	<b>Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year</b>				8,840
XIV	<b>Earning Per Share of FV ₹1/- each before and after exceptional items (Not annualized)</b>				
	a) Basic	0.43	0.43	0.22	1.14
	b) Diluted	0.43	0.43	0.22	1.14

**Notes :**

- 1) 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 26th July, 2023. The Statutory Auditors of the Company have carried out limited review of the above financial results of the Company for the quarter ended 30th June, 2023.
- 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.
- 3) 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.
- 4) The figures for the quarters ended 31st March, 2023 is the balancing figures between audited figures in respect of the full financial year and the Limited Reviewed Un-audited Results upto 3rd quarter for the Financial Year 2022-23.
- 5) 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.
- 6) Figures for the previous quarter/ period have been regrouped/ rearranged wherever necessary



By order of the Board  
BLB LIMITED

(Anshul Mehra)  
Executive Director  
DIN:00014049

Date: 26/07/2023  
Place: New Delhi