

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 December 31, 2023 which are included in the accompanying Statement of unaudited financial results for the quarter ended December 31, 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.

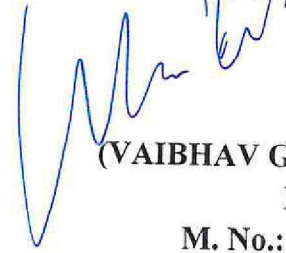
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.: 519066

Place: New Delhi

Date: January 16, 2024

UDIN: 24519066BKBIED8820

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 2023

S. No	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	4,435	2,523	8,108	10,903	14,167	21,879
II	Other Income	2	7	-	4	3	7
III	Total Revenue (I to II)	4,437	2,530	8,108	10,907	14,170	21,886
IV	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	4,931	2,933	7,794	13,068	13,973	21,653
	c) Changes in Inventories of Stock-in-trade	(803)	(878)	19	(3,337)	(695)	(946)
	d) Employees Benefit Expenses	36	34	33	101	89	122
	e) Depreciation and Amortisation Expenses	3	4	7	12	20	26
	f) Finance Costs	28	35	19	97	67	86
	g) Other Expenses	43	234	125	307	189	223
	Total Expenses (a to g)	4,238	2,362	7,997	10,248	13,643	21,164
V	Profit before Exceptional Items (III- IV)	199	168	111	659	527	722
VI	Exceptional Items	-	-	-	-	-	76
VII	Profit before Tax (V - VI)	199	168	111	659	527	798
VIII	Tax Expenses						
	a) Current Tax	50	118	-	218	1	-
	b) Deferred Tax	1	(73)	52	(56)	148	193
IX	Profit/(Loss) for the period (VII- VIII)	148	123	59	497	378	605
X	Other Comprehensive income						
	- to be reclassified to profit & loss in subsequent periods						
	a) Net gain/(loss) on FVTOCI Equity securities	-	1	-	1	1	1
	b) Income tax effect	-	-	-	-	-	1
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	-	1	-	1	1	2
XI	Total Comprehensive income for the Period (IX+X)	148	124	59	498	379	607
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						8,840
XIV	Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)						
	a) Basic	0.28	0.23	0.11	0.94	0.71	1.14
	b) Diluted	0.28	0.23	0.11	0.94	0.71	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 16th January, 2024. 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, 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 Financial Results for the quarter ended 31st December, 2023 is the balancing figure between the Unaudited Results for the nine months ended 31st December, 2023 and the Limited Reviewed Unaudited Results upto the half year ended 30th September, 2023.
- 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) 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
- 7) Figures for the previous quarter/ period have been regrouped/ rearranged wherever necessary



Date: 16-01-2024
Place: New Delhi



By order of the Board
BLB Limited
Arshul Mehra
Arshul Mehra
Whole Time Director
(Executive Director)
DIN:00014049