

**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 September 30, 2023 which are included in the accompanying Statement of unaudited financial results for the quarter ended September 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.: 519066**

Place: New Delhi

Date: November 02, 2023

UDIN: 23519066BGWBDP9393

# BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

Registered Office: H.No. 47/60-51/23, 3rd Floor, Ansari Road, Darya Ganj, New Delhi - 110 002

Website : www.blblimited.com, E-mail : info@blblimited.com ; Tel: 011 49325600

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30 2023

		(₹ in Lacs)					
S. No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)	31-Mar-23 (Audited)
	Revenue						
I	Revenue from Operations	2,523	3,945	4,108	6,468	6,059	21,879
II	Other Income	7	(5)	7	2	3	7
III	<b>Total Revenue (I to II)</b>	<b>2,530</b>	<b>3,940</b>	<b>4,115</b>	<b>6,470</b>	<b>6,062</b>	<b>21,886</b>
IV	Expenses						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	2,933	5,204	4,067	8,137	6,179	21,653
	c) Changes in Inventories of Stock-in-trade	(878)	(1,656)	(309)	(2,534)	(714)	(946)
	d) Employees Benefit Expenses	34	31	28	65	56	122
	e) Depreciation and Amortisation Expenses	4	5	6	9	13	26
	f) Finance Costs	35	34	21	69	48	86
	g) Other Expenses	234	30	34	264	64	223
	<b>Total Expenses (a to g)</b>	<b>2,362</b>	<b>3,648</b>	<b>3,847</b>	<b>6,010</b>	<b>5,646</b>	<b>21,164</b>
V	<b>Profit before Exceptional Items (III- IV)</b>	<b>168</b>	<b>292</b>	<b>268</b>	<b>460</b>	<b>416</b>	<b>722</b>
VI	Exceptional Items	-	-	-	-	-	76
VII	<b>Profit before Tax (V - VI)</b>	<b>168</b>	<b>292</b>	<b>268</b>	<b>460</b>	<b>416</b>	<b>798</b>
VIII	Tax Expenses						
	a) Current Tax	118	50	1	168	1	-
	b) Deferred Tax	(73)	16	65	(57)	96	193
IX	<b>Profit/(Loss) for the period (VII- VIII)</b>	<b>123</b>	<b>226</b>	<b>202</b>	<b>349</b>	<b>319</b>	<b>605</b>
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	1
	b) Income tax effect	-	-	-	-	-	1
	<b>Net other comprehensive income to be reclassified to profit &amp; loss in subsequent periods</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
XI	<b>Total Comprehensive income for the Period (IX+X)</b>	<b>124</b>	<b>226</b>	<b>203</b>	<b>350</b>	<b>320</b>	<b>607</b>
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	0.23	0.43	0.38	0.66	0.60	1.14
	b) Diluted	0.23	0.43	0.38	0.66	0.60	1.14

**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 2nd November, 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 September, 2023.
- 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, 2023 is the balancing figure between the Unaudited Results for the half year ended 30th September,2023 and the Limited Reviewed Unaudited Results upto the first quarter of the Financial Year 2023-24.
- 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

*Anshul Mehra*  
Anshul Mehra  
Whole Time Director  
(Executive Director)  
DIN:00014049

Date: 02-11-2023  
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](http://www.blblimited.com), E-mail : [infobl@blblimited.com](mailto:infobl@blblimited.com)

## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2023

(₹ in lacs)

Sl. No.	Particulars	Half Year Ended at	Previous Year Ended at
		30.09.2023	31.03.2023
		(Unaudited)	(Audited)
<b>I. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a)	Property, Plant and Equipment	418	1,136
(b)	Capital work-in-progress	-	-
(c)	Intangible Assets	1	1
(d)	Financial Assets		
	(i) Investments	35	34
	(ii) Other Financial Assets	224	2,037
(e)	Deferred tax assets (net)	50	-
	<b>Total Non-Current Assets</b>	<b>728</b>	<b>3,208</b>
<b>(2) Current assets</b>			
(a)	Inventories	4,462	1,927
(b)	Financial Assets		
	(i) Cash and cash equivalents	112	581
	(ii) Other Financial Assets	4,611	3,930
(c)	Current Tax Assets (Net)	45	61
(d)	Other current assets	95	81
	<b>Total Current Assets</b>	<b>9,325</b>	<b>6,580</b>
	<b>Total Assets</b>	<b>10,053</b>	<b>9,788</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a)	Equity Share capital	529	529
(b)	Other Equity	9,190	8,840
	<b>LIABILITIES</b>	<b>9,719</b>	<b>9,369</b>
<b>Non Current Liabilities</b>			
	Deferred Tax Liabilities (Net)	-	8
	<b>Total Non Current Liabilities</b>	<b>-</b>	<b>8</b>
<b>Current liabilities</b>			
(a)	Financial Liabilities		
	(i) Borrowings	150	375
	(ii) Trade payables		
	- to MSME	-	-
	- Other than MSME	2	1
	(iii) Other Financial Liability	66	35
(b)	Employee Benefit liability	-	-
(c)	Income Tax Liability (Net)	116	-
	<b>Total Current liabilities</b>	<b>334</b>	<b>411</b>
	<b>Total Equity and Liabilities</b>	<b>10,053</b>	<b>9,788</b>

**Note :**

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



By order of the Board  
BLB LIMITED

*Anshul Mehra*

(Anshul Mehra)  
Whole Time Director  
(Executive Director)

Date: 02-11-2023

Place: New Delhi

DIN:00014049

**BLB LIMITED**

CIN: L67120DL1981PLC354823

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Website : [www.blblimited.com](http://www.blblimited.com), E-mail : [infobl@blblimited.com](mailto:infobl@blblimited.com)**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023**

(₹ in lacs)

Particulars	Half year Ended on 30.09.2023 (Unaudited)	Half year Ended on 30.09.2022 (Unaudited)
<b>Cash Flow from Operating Activities</b>		
Profit/(Loss) before exceptional items and taxes	460	416
<b>Adjustments to reconcile net loss to net cash provided by operating activities:</b>		
Depreciation and Amortisation Expense	9	13
Net (Gain) / Loss on Disposal of Property, Plant and Equipment	190	-
Net Gain/(Loss) on Disposal of Investments	-	5
Interest on Income Tax Refund	(1)	(3)
Income from Investments	-	-
Premium on Open Contracts of Future & Options	8	-
<b>Adjustments for (increase)/ decrease in operating assets:</b>		
Other Non-Current Financial Assets	1,813	615
Other Current Financial Assets	(681)	850
Trade and Other Receivables		5
Inventories	(2,535)	(714)
Other Current Assets	(14)	(13)
<b>Adjustments for increase/ (decrease) in operating liabilities</b>		
Trade and Other Payables	1	1
Other Financial Liabilities	23	(137)
<b>Cash Generated from Operations</b>	<b>(727)</b>	<b>1,038</b>
Income taxes paid (net of Refunds)	(35)	27
<b>Net Cash Inflow from Operating Activities</b>	<b>(762)</b>	<b>1,065</b>
<b>Cash Flow from Investing Activities</b>		
Proceeds from Sale of Property, Plant and Equipment	519	5
Proceeds from Sale/Redemption of Investments	-	78
Bank Balances not considered as Cash and Cash Equivalents	-	(797)
<b>Net Cash Outflow from Investing Activities</b>	<b>519</b>	<b>(714)</b>
<b>Cash Flow from Financing Activities</b>		
(Repayment) /Acceptance of Director's Loan	(225)	-325
<b>Net Cash Outflow from Financing Activities</b>	<b>(225)</b>	<b>(325)</b>
<b>Net Increase/ (Decrease) In Cash and Cash Equivalents</b>	<b>(468)</b>	<b>26</b>
Cash and Cash Equivalents at the beginning of the financial year	580	54
<b>Cash and Cash Equivalents at end of the year</b>	<b>112</b>	<b>80</b>
<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 02-11-2023.
- 3) Previous period figures have been re-grouped and re-arranged wherever necessary.

Date: 02-11-2023

Place: New Delhi



By order of the Board

For BLB Limited

(Anshul Mehra)

Whole Time Director

(Executive Director)

DIN: 00014049