



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, 2025 which are included in the accompanying Statement of unaudited financial results for the quarter ended September 30, 2025 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, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard - 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the 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 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Ram Rattan & Associates

Chartered Accountants

(FIRN: 000072N)



(Vaidhavy Singhal)

Partner

M. No. 525749

Place: New Delhi

Date: November 1, 2025

UDIN: 25525749BMNTWJ6446

Vaidhavy Singhal

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE & BSE)

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 2025

S. No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	33,870	5,642	17,090	39,512	40,695	53,923
II	Other Income	201	39	2	240	2	1
III	Total Revenue (I to II)	34,071	5,681	17,092	39,752	40,697	53,924
IV	Expenses						
a)	Cost of Material Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	33,452	4,904	16,424	38,356	40,579	51,615
c)	Changes in Inventories of Stock-in-trade	(677)	(888)	109	(1,565)	(1,777)	1,120
d)	Employees Benefit Expenses	57	62	47	119	78	206
e)	Depreciation and Amortisation Expenses	3	3	4	6	7	12
f)	Finance Costs	32	32	26	64	51	106
g)	Other Expenses	57	84	110	141	186	333
	Total Expenses (a to g)	32,924	4,197	16,720	37,121	39,124	53,392
V	Profit before Exceptional Items (III- IV)	1,147	1,484	372	2,631	1,573	532
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	1,147	1,484	372	2,631	1,573	532
VIII	Tax Expenses						
a)	Current Tax	250	356	97	606	395	151
b)	Deferred Tax	2	(21)	(34)	(19)	(0)	(5)
IX	Profit/ (Loss) for the period (VII- VIII)	895	1,149	309	2,044	1,178	386
X	Other Comprehensive Income						
	- to be reclassified to profit & loss in subsequent periods						
a)	Net gain/(loss) on FVTOCI Equity securities	(210)	186	-	(24)	0	(330)
b)	Income tax effect	32	(28)	-	4	(0)	49
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	(178)	158	-	(20)	0	(281)
XI	Total Comprehensive income for the Period (IX+X)	717	1,307	309	2,024	1,178	105
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						9,207
XIV	Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)						
a)	Basic	1.69	2.17	0.58	3.86	2.23	0.73
b)	Diluted	1.69	2.17	0.58	3.86	2.23	0.73

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 01st November, 2025. 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, 2025.
- 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 30th September, 2025 is the balancing figure between the Unaudited Results for the half year ended 30th September, 2025 and the Limited Reviewed Unaudited Results upto the first quarter of the Financial Year 2025-26.
- 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 Company has no Subsidiary, associates and joint ventures companies as on 30th September, 2025.
- 7) 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
- 8) Figures for the previous quarter/ period have been regrouped/ rearranged wherever necessary

Date: 01-11-2025

Place: New Delhi

By order of the Board
BLB LimitedAnshu Mehra
Whole Time Director
(Executive Director)

DIN:00014049

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE & BSE)

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

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2025

(₹ in lacs)

Sl. No.	Particulars		Half Year Ended at 30.09.2025	Previous Year Ended at 31.03.2025
			(Unaudited)	(Audited)
I. ASSETS				
(1)	Non-current assets			
	(a)	Property, Plant and Equipment	409	412
	(b)	Capital work-in-progress	-	-
	(c)	Intangible Assets	0	0
	(d)	Financial Assets		
		(i) Investments	258	1,136
		(ii) Other Financial Assets	2,017	832
	(e)	Deferred tax assets (net)	125	103
	(f)	Other non-current assets	525	525
		Total Non-Current Assets	3,334	3,008
(2)	Current assets			
	(a)	Inventories	3,438	1,873
	(b)	Financial Assets		
		(i) Cash and cash equivalents	1,152	378
		(ii) Other Financial Assets	2,995	4,224
	(c)	Current Tax Assets (Net)	-	28
	(d)	Other current assets	1,372	318
		Total Current Assets	8,957	6,821
		Total Assets	12,291	9,829
II. EQUITY AND LIABILITIES				
	Equity			
	(a)	Equity Share capital	529	529
	(b)	Other Equity	11,231	9,207
		Total Equity	11,760	9,736
	Current liabilities			
	(a)	Financial Liabilities		
		(i) Borrowings	20	30
		(ii) Trade payables		
		- to MSME		-
		- Other than MSME	4	1
		(iii) Other Financial Liability	53	62
	(b)	Employee Benefit liability	-	0
	(c)	Income Tax Liability (Net)	454	-
		Total Current liabilities	531	93
		Total Equity and Liabilities	12,291	9,829

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

Date: 01-11-2025
Place: New Delhi



By order of the Board
BLB LIMITED

Aj
(Anshul Mehra)

Whole Time Director
(Executive Director)
DIN:00014049

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE & BSE)

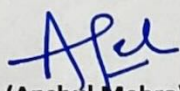
Registered Office: H. No. 4760-61/23, 3rd Floor, Ansari Road, Darya Ganj, New Delhi - 110 002.

Website : www.blblimited.com, E-mail : infobl@blblimited.com, Tel: 011-49325600**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025****(₹ in lacs)**

Particulars	Half year Ended on 30.09.2025 (Unaudited)	Half year Ended on 30.09.2024 (Unaudited)
Cash Flow from Operating Activities		
Profit/(Loss) before exceptional items and taxes	2,631	1,573
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and Amortisation Expense	6	6
Net Gain on disposal of Investments	(232)	-
Income from Investments	(7)	-
Premium on Open Contracts of Options	(2)	(77)
Adjustments for (increase)/ decrease in operating assets:		
Other Non-Current Financial Assets	(1,185)	(1,750)
Other Current Financial Assets	1,229	2,394
Inventories	(1,565)	(1,777)
Other Current Assets	(1,054)	(9)
Adjustments for increase/ (decrease) in operating liabilities		
Trade and Other Payables	2	4
Employee Benefit Obligations	-	(0)
Other Financial Liabilities	(7)	165
Cash Generated from Operations	(184)	529
Income taxes paid (net of Refunds)	(124)	(185)
Net Cash Inflow/ (Outflow) from Operating Activities	(308)	344
Cash Flow from Investing Activities		
Payments for Property, Plant and Equipments	(2)	(12)
Capital Advances for Purchase of Property	-	(263)
Investments in Equity Instruments	(819)	-
Proceeds from Sale/Redemption of Investments	1,906	-
Income from Investments	7	-
Net Cash (Outflow)/ Inflow from Investing Activities	1,092	(275)
Cash Flow from Financing Activities		
Acceptance/ (Repayment) of Director's Loan	(10)	50
Net Cash Inflow/ (Outflow) from Financing Activities	(10)	50
Net Increase/ (Decrease) In Cash and Cash Equivalents	774	119
Cash and Cash Equivalents at the beginning of the financial year	378	1,327
Cash and Cash Equivalents at end of the year	1,152	1,446
<i>See accompanying notes to the financial statements</i>		

Notes :

- 1) The Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in IND AS 7 'Statement of Cash Flows' as specified under section 133 of Companies Act, 2013 read with (Indian Accounting Standard 2) Rules, 2015 (as amended).
- 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 01-11-2025.
- 3) Previous period figures have been re-grouped and re-arranged wherever necessary.

By order of the Board
For BLB Limited

(Anshul Mehra)
Whole Time Director
(Executive Director)

DIN: 00014049



Date: 01-11-2025

Place: New Delhi