M/S RAM RATTAN & ASSOCIATES

Chartered Accountants



104,1st Floor, Hans Bhawan, 1, BSZ Marg, New Delhi 110002 Ph. 9810516777, 9953150567 e-mail: ramrattan_fca@hotmail.com

LIMITED REVIEW REPORT

To,

The Board of Directors BLB Limited

We have reviewed the accompanying statement of unaudited financial results of <u>M/s. BLB Limited</u> ("the Company") for the quarter ended June 30, 2025 which are included in the accompanying Statement of unaudited financial results for the quarter ended June 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

thar Xinghal

Chartered Accountants

(FRN: 004472N)

(Vaibhav Singhal)

Partner

M. No. 525749 Place: New Delhi

Date: August 6, 2025

UDIN: 25525749BMNTUL7781



BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE and BSE)

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

Website: www.blblimited.com, E-mail: infoblb@blblimited.com

EXTRACTS OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

	PARTICULARS		Quarter Ended			(₹ In Lacs) Year Ended
S. No			30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
NO			(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Revenu	le				
1	Revenue from Operations		5,642	5,891	23,605	53,92
II	Other Income		39	(1)	0	
Ш	Tota	Total Revenue (I to II)		5,890	23,605	53,92
IV	Expenses					,
	a)	Cost of Material Consumed	-		-	-
	b)	Purchase of Stock-in-trade	4,904	4,053	24,155	51,61
	c)	Changes in Inventories of Stock-in-trade	(888)	2,092	(1,886)	1,12
	d)	Employees Benefit Expenses	62	66	31	20
	e)	Depreciation and Amortisation Expenses	3	2	3	1
	ŋ	Finance Costs	32	30	25	10
	g)	Other Expenses	84	44	76	33
	Total	Expenses (a to g)	4,197	6,287	22,404	53,39
٧	Profit before Exceptional Items (III- IV)		1,484	(397)	1,201	53
VI	Exceptional Items		-		-	-
VII	Profit before Tax (V - VI)		1,484	(397)	1,201	` 53
VIII	Tax Expenses					
		Current Tax	356	(92)	298	15
		Deferred Tax	(21)	(3)	34	
ΙX	Profit/(l	Loss) for the period (VII- VIII)	1,149	(302)	869	38
Х	Other Comprehensive income					
	- to be reclassified to profit & loss in subsequent periods					
		Net gain/(loss) on FVTOCI Equity securities	186	(303)		(33
		Income tax effect	(28)	45	•	4
	Net oth	er comprehensive income to be reclassified to profit & loss in subsequent periods	158	(258)	•	(28
ΧI	Total Comprehensive income for the Period (IX+X)		1,307	(560)	869	10
KII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)		529	529	529	52
an	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year					9,20
ΊV	_	Per Share of FV ₹1/- each before and after exceptional items) nualized)				
	a)	Basic	2.17	(0.57)	1.64	0.7
	b)	Diluted	2.17	(0.57)	1.64	0.7

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 06th August, 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 June, 2025.
- 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.
- The figures for the quarters ended 31st March, 2025 is the balancing figures between audited figures in respect of the full financial year and the Limited Reviewed Urr-audited Results upto 3rd quarter for the Financial Year 2024-25.
- 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 June, 2025.
- 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

Charled Charles Charles According to the Market State of the Marke

& LIMIZED &

Bus Limited

(Ansi.u Mehra)
Whole Time Director
(Executive Director)

DIN:00014049

Date: 06th August, 2025 Place: New Delhi