To,

The Manager (Listing)

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex Bandra (East), Mumbai- 400 051

Symbol: BLBLIMITED

To,

The Manager (Listing)

**BSE** Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001

Scrip Code: 532290

Sub.: Outcome of Meeting of Board of Directors held on 2<sup>nd</sup> November, 2021 inter alia to consider and approve the Un-audited Financial Results of the Company along with Limited Review Report for the quarter and half year ended on 30<sup>th</sup> September, 2021.

Ref.: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016 and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby inform you that the meeting of the Board of Directors of the Company was held today i.e. **Tuesday**, 2<sup>nd</sup> **November**, 2021 and the Board of Directors, inter alia, has considered and approved the Un-audited Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2021 along with Limited Review Report (Copy annexed).

Please note that the meeting commenced at 12:00 noon and was concluded at 01:00 p.m.

Thanking you.

Yours Sincerely

For BLB Limited

Nishant Garud Company Secretary M. No.:- A 35026

Encl: As above



# R K AHUJA & CO

## Chartered Accountants

1328, Sector - 28, Faridabad - 121 008 Phone: 0129-4045360, Mob.: 91-9810866494

Email: rkahuja\_ca@yahoo.co.in



## 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 and half year ended September 30, 2021 which are included in the accompanying Statement of unaudited financial results for the quarter and half year ended September 30, 2021 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. 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 R K Ahuja & Co.,

Chartered Accountants FRN: 031632N

(Ramesh Kumar Ahuja)

Accountants

Proprietor M. No. 090396

Place: New Delhi

Date: November 02, 2021

UDIN: 21090396AAAAAP5161

### **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, F-mail: infoblb@blblimited.com

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30 2021

		Quarter Ended			Half Year Ended		Year Ended
	PARTICULARS	30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
	Revenue						
L	Revenue from Operations	9,942	4,285	22,653	14,227	40,326	53,721
11	Other Income	8		3	8	4	26
Ш	Total Revenue (I + II)	9,950	4,285	22,656	14,235	40,330	53,747
IV	Expenses						
	a) Cost of Material Consumed	-		(4)			- 140
	b) Purchase of Stock-in-trade	9,613	4,502	22,450	14,115	39,567	52,878
	c) Changes in Inventories of Stock-in-trade	(173)	(614)	(10)	(787)	179	(158
	d) Employees Benefit Expenses	46	31	30	77	57	127
	e) Depreciation and Amortisation Expenses	6	7	7	13	15	28
	f) Finance Costs	20	21	38	41	82	129
	g) Other Expenses	56	34	81	90	254	339
	Total Expenses (a to g)	9,568	3,981	22,596	13,549	40,154	53,343
V	Profit/(Loss) before Exceptional Items (III- IV)	382	304	60	686	176	404
VI	Exceptional Items	-		(#C		300	
VII	Profit/(Loss) before Tax (V - VI)	382	304	60	686	176	404
VIII	Tax Expenses						
	Current Tax	ū.		10	140	29	1
	Deferred Tax	90	73	(1)	163	82	290
IX	Profit/(Loss) for the period (VII- VIII)	292	231	51	523	65	113
Х	Other Comprehensive income						
	- to be reclassified to profit & loss in subsequent periods						
	Net (loss)/gain on FVTOCI Equity securities	17	26	(5)	43	9	32
	Income tax effect	(5)	(2)	-	(7)		(7
	Net other comprehensive income to be reclassified to	12	24	(5)	36	9	25
7.00	profit & loss in subsequent periods	V- 200000		37500			
XI	Total Comprehensive income for the Period (IX+X)	304	255	46	559	74	138
XII	Paid-up Equity Share Capital (Face Value of Re 1/- each)	529	529	529	529	529	529
XIII	Reserves (excluding Revaluation Reserve) as shown in the						7,288
	Audited Balance Sheet of the previous year						
XIV	Earning Per Share of FV Re 1/- each before				1		
	and after exceptional items) (Not annualized)		w//w/w/				
	a) Basic	0.55	0.44	0.10	0.99	0.12	0.21
	b) Diluted	0.55	0.44	0.10	0.99	0.12	0.21

### Notes:

- The above Unaudited Financial Results were reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on 02nd November, 2021.
- 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 of Audited/Unaudited Annual/Quarterly Results has been adopted as prescribed vide SEBI Circular dated 05th July 2018 and Schedule-III (Division II) to the Companies Act, 2013 as applicable to Companies that are required to comply with IND AS.
- 4) The Financial Results for the quarter ended 30th September, 2021 is the balancing figure between the Unaudited Results for the half year ended 30th September, 2021 and the Limited Reviewed Unaudited Results upto the first quarter of the financial year 2021-22.
- 5) Previous period figures have been re-grouped and re-arranged wherever necessary .

6) During the period under review, Company has only one reportable segment hence no separate disclosure is required

Chartered Accountants

By Order of the Board
For BLB LIMITED

(Anshul Mehra) Executive Director DIN:00014049

Date: 02/11/2021 Place: New Delhi

(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: infoblb@blblimited.com

## UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2021

/= In Innal

				(₹ in lacs)	
SI. No.	Parti	culars	Half Year Ended at 30.09.2021	Previous Year Ended at 31.03.2021 (Audited)	
			(Unaudited)		
	SETS				
(1)	-	current assets			
		Property, Plant and Equipment	1,132	1,143	
		Capital work-in-progress	46	46	
_		Intangible Assets	2	2	
	(d)	Financial Assets			
		(i) Investments	188	160	
		(ii) Other Financial Assets	1,148	201	
		Deferred tax assets (net)	203	373	
	(f)	Other non-current assets	2,602	2,602	
		Total Non-Current Assets	5,321	4,527	
(2)		ent assets			
	(a)	Inventories	1,351	563	
	(b)	Financial Assets			
		(i) Trade receivables	16	16	
		(ii) Cash and cash equivalents	36	82	
		(iii) Bank balances other than (ii) about	ove 1,750	424	
		(iv) Other Financial Assets	609	2,363	
	(c)	Current Tax Assets (Net)	72	66	
	(d)	Other current assets	83	73	
		Total Current Assets	3,917	3,587	
		Total Assets	9,238	8,114	
I. E		AND LIABILITIES			
	Equi	у			
_		Equity Share capital	529	529	
		Other Equity	7,848	7,288	
		ILITIES	8,377	7,817	
		ent liabilities			
	(a)	Financial Liabilities			
- 1		(i) Borrowings	631	245	
		(ii) Trade payables	33	17	
		(iii) Other Financial Liability	197	35	
		Other current liabilities		#	
		Employee Benefit liability		-	
	Total	Current liabilities	861	297	
		Total Equity and Liabilities	9,238	8,114	

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

Date: 02/11/2021 Place: New Delhi By order of the Board **BLB LIMITED** 

(Anshul Mehra) **Executive Director** 

DIN:00014049

## **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: infoblb@blblimited.com

# UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

Particulars on	year Ended 30.09.2021 (Unaudited)	Half year Ended on 30.09.2020 (Unaudited
#Umata Paramata Anni	(Unaudited)	
	•	(Unaudited
Cash Flow from Operating Activities		
Profit/(Loss) before exceptional items and taxes	686	17
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and Amortisation Expense	13	1
Interest Income	-	(3
Net Gain/(Loss) on Disposal of Investments	-	(1
Income from Investments	(0)	
Adjustments for (increase)/ decrease in operating assets:		
Other Non-Current Financial Assets	(946)	(9
Other Current Financial Assets	1,753	2,65
Trade Receivables	-	(200
Inventories	(788)	179
Other Current Assets	(10)	18
Adjustments for increase/ (decrease) in operating liabilities	, , ,	
Trade and Other Payables	16	3!
Employee Benefit Obligations	(0)	
Other Financial Liabilities	163	(31
Other Current Liabilities		(902
Cash Generated from Operations	887	1,930
Income taxes paid (net of Refunds)	(6)	6:
Net Cash Inflow from Operating Activities	881	1,993
Cash Flow from Investing Activities		
Payments for Property, Plant and Equipments	(2)	(1
Proceeds from Sale/Redemption of Investments	15	,,
Interest Received	13	
Income from Investments	0	
Bank Balances not considered as Cash and Cash Equivalents	(1,326)	(2,080
Net Cash Outflow from Investing Activities	(1,313)	(2,077
Cash Flow from Financing Activities	(1,313)	(2,077
Repayment /Acceptance of Bank Overdraft	31	
Repayment /Acceptance of Director Loans	355	(585
Net Cash Outflow from Financing Activities	386	(585
Net Increase/ (Decrease) In Cash and Cash Equivalents	(46)	(670
Cash and Cash Equivalents at the beginning of the financial year	82	753
Cash and Cash Equivalents at the beginning of the imancial year	36	83
See accompanying notes to the financial statements	30	0.

### Notes:

 The Statement of Cash Flows has been prepared under the 'Indian Method' as set out in IND AS 7. 'Statement of Cash Flows'.

> Chartered Accountants

 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 02-11-2021

3) Previous period figures have been re-grouped and re-arranged wherever necessary.

Date: 02/11/2021 Place : New Delhi A LIN DE

By order of the Board For BLB Limited

> (Anshul-Mehra) Executive Director

> > DIN: 00014049