



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, 2024 which are included in the accompanying Statement of unaudited financial results for the quarter ended September 30, 2024 together with relevant notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.

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 and Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, 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
FRN: 0004472N



Vaibhav Singh

(VAIBHAV SINGHAL)

Partner

M. No.: 525749

Place: New Delhi

Date: November 12, 2024

UDIN: 24525749BKHPCE2154

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 HALF YEAR ENDED SEPTEMBER 30 2024

S. No	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue						
I	Revenue from Operations	17,090	23,605	2,523	40,695	6,468	31,438
II	Other Income	2	0	7	2	2	20
III	Total Revenue (I to II)	17,092	23,605	2,530	40,697	6,470	31,458
IV	Expenses						
a)	Cost of Material Consumed	-	-	-	-	-	-
b)	Purchase of Stock-in-trade	16,424	24,155	2,933	40,579	8,137	31,558
c)	Changes in Inventories of Stock-in-trade	109	(1,886)	(878)	(1,777)	(2,534)	(1,065)
d)	Employees Benefit Expenses	47	31	34	78	65	132
e)	Depreciation and Amortisation Expenses	4	3	4	7	9	19
f)	Finance Costs	26	25	35	51	69	123
g)	Other Expenses	110	76	234	186	264	341
	Total Expenses (a to g)	16,720	22,404	2,362	39,124	6,010	31,108
V	Profit before Exceptional Items (III- IV)	372	1,201	168	1,573	460	350
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	372	1,201	168	1,573	460	350
VIII	Tax Expenses						
a)	Current Tax	97	298	118	395	168	145
b)	Deferred Tax	(34)	34	(73)	(0)	(57)	(56)
IX	Profit/ (Loss) for the period (VII- VIII)	309	869	123	1,178	349	261
X	Other Comprehensive income						
	- to be reclassified to profit & loss in subsequent periods						
a)	Net gain/(loss) on FVTOCI Equity securities	-	-	1	0	1	0
b)	Income tax effect	-	-	-	(0)	-	(0)
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	-	-	1	0	1	-
XI	Total Comprehensive income for the Period (IX+X)	309	869	124	1,178	350	261
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						9,102
XIV	Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)						
a)	Basic	0.58	1.64	0.23	2.23	0.66	0.49
b)	Diluted	0.58	1.64	0.23	2.23	0.66	0.49

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 12th November, 2024. 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, 2024.
- 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, 2024 is the balancing figure between the Unaudited Results for the half year ended 30th September, 2024 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 market value of shares and securities held by the company as on 30th September 2024 is Rs. 10,450.90 lacs (Book Value: Rs. 4,768.79 lacs).
- The Company has no Subsidiary, associates and joint ventures companies as on 30th September, 2024.
- 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

Date: 12-11-2024
Place: New Delhi



By order of the Board
BLB Limited
Apel
Anshu Mehra
Whole Time Director
(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 : infobl@blblimited.com, Tel: 011-49325600

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2024

(₹ in lacs)

Sl. No.	Particulars	Half Year Ended at 30.09.2024 (Unaudited)	Previous Year Ended at 31.03.2024 (Audited)
I. ASSETS			
(1)	Non-current assets		
(a)	Property, Plant and Equipment	417	412
(b)	Capital work-in-progress	-	-
(c)	Intangible Assets	1	1
(d)	Financial Assets		
(i)	Investments	11	11
(ii)	Other Financial Assets	2,638	888
(e)	Deferred tax assets (net)	49	49
(f)	Other non-current assets	263	-
	Total Non-Current Assets	3,379	1,361
(2)	Current assets		
(a)	Inventories	4,769	2,992
(b)	Financial Assets		
(i)	Cash and cash equivalents	1,446	1,327
(ii)	Other Financial Assets	1,692	4,085
(c)	Other current assets	84	75
	Total Current Assets	7,991	8,479
	Total Assets	11,370	9,840
II. EQUITY AND LIABILITIES			
	Equity		
(a)	Equity Share capital	529	529
(b)	Other Equity	10,280	9,102
	Total Equity	10,809	9,631
	Current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	75	25
(ii)	Trade payables		
	- to MSME	-	-
	- Other than MSME	7	3
(iii)	Other Financial Liability	201	113
(b)	Employee Benefit liability	-	0
(c)	Income Tax Liability (Net)	278	68
	Total Current liabilities	561	209
	Total Equity and Liabilities	11,370	9,840

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

Date: 12-11-2024

Place: New Delhi



By order of the Board
BLB LIMITED

Apul
(Anshul Mehra)

Whole Time Director
(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 : infobl@blblimited.com, Tel: 011-49325600

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ in lacs)

Particulars	Half year Ended on 30.09.2024 (Unaudited)	Half year Ended on 30.09.2023 (Unaudited)
Cash Flow from Operating Activities		
Profit/(Loss) before exceptional items and taxes	1,573	460
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and Amortisation Expense	6	9
Net Loss on Disposal of Property, Plant and Equipment	-	190
Interest on Income Tax Refund	-	(1)
Premium on Open Contracts of Future & Options	(77)	8
Adjustments for (increase)/ decrease in operating assets:		
Other Non-Current Financial Assets	(1,750)	1,813
Other Current Financial Assets	2,394	(681)
Inventories	(1,777)	(2,535)
Other Current Assets	(9)	(14)
Adjustments for increase/ (decrease) in operating liabilities		
Trade and Other Payables	4	1
Employee Benefit Obligations	(0)	-
Other Financial Liabilities	165	23
Cash Generated from Operations	529	(727)
Income taxes paid (net of Refunds)	(185)	(35)
Net Cash Inflow/ (Outflow) from Operating Activities	344	(762)
Cash Flow from Investing Activities		
Payments for Property, Plant and Equipments	(12)	-
Capital Advances for Purchase of Property	(263)	-
Proceeds from Sale of Property, Plant and Equipment	-	519
Net Cash (Outflow)/ Inflow from Investing Activities	(275)	519
Cash Flow from Financing Activities		
Acceptance/ (Repayment) of Director's Loan	50	(225)
Net Cash Inflow/ (Outflow) from Financing Activities	50	(225)
Net Increase/ (Decrease) In Cash and Cash Equivalents	119	(468)
Cash and Cash Equivalents at the beginning of the financial year	1,327	580
Cash and Cash Equivalents at end of the year	1,446	112
<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 12-11-2024.
- 3) Previous period figures have been re-grouped and re-arranged wherever necessary.

By order of the Board
For BLB Limited

Aje
(Anshul Mehra)

Whole Time Director
(Executive Director)

DIN: 00014049

Date: 12-11-2024

Place: New Delhi

