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 M/s. BLB Limited ("the Company") for the quarter ended December 31, 2024 which are included in the accompanying Statement of unaudited financial results for the quarter ended December 31, 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 and SEBI Circular issued by 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 the SEBI (Listing Obligations 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: 004472N)

(VAIBHAV SINGHAL)

PARTNER
M. No. 525749
Place : New Delhi.

Date: January 22, 2025

UDIN: 25525749BMNTST3067

Chartered Accountants DEVA

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; Tel: 011 49325600

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31 2024

100	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
S. F		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24 (Audited)
No '		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
F	Revenue						
1	Revenue from Operations	7,337	17,090	4,435	48,032	10,903	31,438
II	Other Income		2	2	2	4	20
111	Total Revenue (I to II)	7,337	17,092	4,437	48,034	10,907	31,458
IV E	Expenses						
	a) Cost of Material Consumed	•	Toronto (IAM)	•			
	b) Purchase of Stock-in-trade	6,983	16,424	4,931	47,562	13,068	31,558
	c) Changes in Inventories of Stock-in-trade	805	109	(803)	(972)	(3,337)	(1,065
	d) Employees Benefit Expenses	62	47	36	140	101	132
	e) Depreciation and Amortisation Expenses	3	4	3	10	12	19
\neg	f) Finance Costs	25	26	28	76	97	123
	g) Other Expenses	103	110	43	289	307	34
1	Total Expenses (a to g)	7,981	16,720	4,238	47,105	10,248	31,108
V	Profit before Exceptional Items (III- IV)	(644)	372	199	929	659	350
VI	Exceptional Items			Asia de la companya d		•	•
VII	Profit before Tax (V - VI)	(644)	372	199	929	659	350
VIII .	Tax Expenses						
	a) Current Tax	(152)	97	50	243	218	145
	b) Deferred Tax	(2)	(34)	1	(2)	(56)	(56
IX I	Profit/(Loss) for the period (VII- VIII)	(490)	309	148	688	497	261
X	Other Comprehensive income						
1	- to be reclassified to profit & loss in subsequent						
	a) Net gain/(loss) on FVTOCI Equity securities	(27)	•	•	(27)	1	
	b) Income tax effect	4	•	•	4	-	(
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	(23)	•	•	(23)	1	•
	Total Comprehensive income for the Period (IX+X)	(513)	309	148	665	498	26
	Paid-up Equity Share Capital (Face Value of ₹ 1/ each)	529	529	529	529	529	529
	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						9,10
	Earning Per Share of FV ₹1/- each before and afte exceptional items) (Not annualized)						
	a) Basic	(0.93)	0.58	0.28	1.30	0.94	0.4
	b) Diluted	(0.93)	0.58	0.28	1.30	0.94	0.4

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 22nd January, 2025. The Statutory Auditors of the Company have carried out limited review of the above financial results of the Company for the quarter and nine months ended 31st December, 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.
- 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 31st December, 2024 is the balancing figure between the Unaudited Results for the nine months ended 31st December, 2024 and the Limited Reviewed Unaudited Results upto the half year ended 30th September, 2024.
- 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 market value of shares and securities held by the company as on 31st December, 2024 is Rs. 7,431.79 lacs (Book Value: Rs. 3,963.59 lacs).
- 7) The Company has no Subsidiary, Associates and Joint Ventures Companies as on 31st December, 2024.
- 8) 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.
- 9) Figures for the previous quarter/ period have been regrouped/ rearranged wherever necessary.

Date: 22-01-2025 Place: New Delhi



By order of the Board

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