

B & B REALTY LIMITED

CIN : L74140KA1983PLC065632

No.17, 4TH Floor, Shah Sultan complex, Ali Asker Road, Bangalore-560 052
Telephone: 080-22203274, Email: compliance@bbri.in Web: www.bbri.in

Date: 22nd May 2024

To,

Department of Corporate Services
Bombay Stock Exchange Ltd.
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Email id: corp.relations@bseindia.com

Scrip Code: 506971

Dear Sir/Madam,

Sub: Intimation on the outcome of the Board Meeting held on 22nd May 2024

We refer to our letter dated 14th May 2024 intimating you of the convening of the meeting of the Board of Directors of our Company. In this regard, we wish to inform you that the Board of Directors met today and approved:

1. the Audited Standalone Financial Results of the Company for the quarter and financial year ended on March 31, 2024 along with Statement of Assets and Liabilities as on March 31, 2024 and the statement of Cash Flow for the year ended on March 31, 2024 and took on record Auditors Report thereon (copy is enclosed herewith).

The Declaration regarding the Auditor's Report with unmodified opinion pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, is also enclosed.

Further, the extract of Audited Standalone Financial Results for the Quarter and financial year ended March 31, 2024 would also be publishing in the newspapers in compliance with Regulation 47 of the "Listing Regulations"

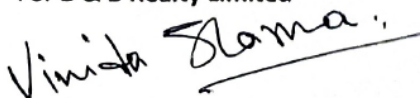
The meeting started at 3.00 pm and ended at 7.30 pm

Kindly take the same on records.

Thanking you,

Yours faithfully,

For B & B Realty Limited



Vinita Sharma
Company Secretary



G.R. VENKATANARAYANA
CHARTERED ACCOUNTANTS

No. 618, 75th Cross, 6th Block, Rajajinagar, Bangalore-560 010.
Ph: 23404921 Email: grvauditor@gmail.com / 1grvenkat@gmail.com

Partners :

CA. G.R. Venkatanarayana, B.Com., F.C.A.,

CA. G.S. Umesh, B.Com., F.C.A.,

CA. Venugopal N. Hegde, B.Com., F.C.A.,

AUDITORS REPORT ON CORPORATE GOVERNANCE

To
The Members of
B & B Realty Limited
Bangalore

We have examined the compliance of conditions of Corporate Governance procedures implemented by **B & B Realty Limited**, as stipulated under Regulation 17 to 27 and clauses (b) to (i) of Regulation 46(2) and Para C, D and E of Schedule V to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 34(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March 2024.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to review of procedures and implementation thereof, adopted by the Company for ensuring compliance of conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statement of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has generally complied with the conditions of Corporate Governance as stipulated in the abovementioned Listing Agreement.

We further state such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For M/s G.R. Venkatanarayana
Chartered Accountants
Firm Regn. No. 004616S

(G.R. Venkatanarayana)

Partner

M. No. 018067

M/s. G.R. VENKATANARAYANA
Chartered Accountants
618, 75th Cross, 6th Block,
Rajajinagar, BANGALORE-560 010

Place: Bangalore
Date: May 22, 2024



G.R. VENKATANARAYANA
CHARTERED ACCOUNTANTS

No. 618, 75th Cross, 6th Block, Rajajinagar, Bangalore-560 010.
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CA. Venugopal N. Hegde, B.Com., F.C.A.,

INDEPENDENT AUDITOR'S REPORT

To the Members of B & B REALTY LIMITED
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of B & B REALTY LIMITED, which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and PROFIT and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and

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detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(a) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(b) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

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(c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(d) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(e) According to the information and explanations given to us, and on the basis of records, we state that the remuneration paid by the company to its directors is in accordance with the provisions of section 197 (16) of the Companies Act, 2013, and the remuneration paid to directors is not in excess of the limit laid down under section 197 (16) of the Companies Act, 2013.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us

(i) The Company did not have any pending litigations impacting its financial position in its financial statements.

(ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses

(iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For M/s G.R. Venkatanarayana
Chartered Accountants
Firm Regn. No. 004616S



(G.R. Venkatanarayana)
Partner

M. No. 018067

UDIN: 24018067BKCOED5429

M/s. G.R. VENKATANARAYANA

Chartered Accountants

618, 75th Cross, 6th Block,

Rajajinagar, BANGALORE-560 010

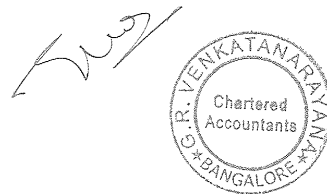
Place: Bangalore
Date: May 22, 2024

B & B REALTY LIMITED – year ended 31st March 2024

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in our report of even date)

- i. a. Since the company did not own any Property, Plant and Equipment during the year, clause relating thereto is not commented upon.
- b. The Company do not own any immovable properties and hence clause relating to holding of title deeds in respect of the same is not commented upon.
- ii. In respect of its inventories:
 - a. As explained to us, inventories were physically verified during the year by the management at reasonable intervals and in our opinion coverage and procedure of such verification by the management is appropriate. According to the information and explanations given to us, there were no discrepancies of 10% or more noticed on physical verification.
 - b. The Company has not been sanctioned any working capital limits during the year from banks and financial institutions on the basis of security of current assets.
- iii. According to the information and explanations given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or other parties.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with, wherever applicable.
- v. The company has not accepted deposits from the public to which the provisions of section 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under apply.
- vi. The Company's management informed us that the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for any products of the Company.
- vii. According to the records of the Company and the information and explanations given to us in respect of statutory and other dues:
 - a. The Company was generally regular in depositing provident fund, employees 'state insurance, income-tax, duty of customs, value added tax, cess, GST and any other statutory dues with the appropriate authorities, wherever applicable and there were no arrears outstanding for period of more than 6 months as on the date of balance sheet;



- b. There are no disputed liabilities in respect of income tax or sales tax or service tax or duty of customs or duty of excise, value added tax or GST and hence clause relating thereto has not been commented upon.
- viii. According to the information and explanations given to us, there were no transactions not recorded in the books of account surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. According to the information and explanations given to us and the records examined by us, company has not availed any loans or other borrowings and hence;
- a. clause relating to default in payment of interest and repayment of the same is not commented upon.
- b. clause relating to declaration as a willful defaulter by any bank of financial institution is not commented upon.
- c. clause relating to application of the term loan by the Company is not commented upon.
- d. clause relating to utilization of short term funds raised on short term basis for long term purposes is not commented upon.
- e. clause relating to meeting the obligations of subsidiaries, associates or joint ventures is not commented upon.
- f. clause relating to pledge of securities held in its subsidiaries, joint ventures or associated companies is not commented upon.
- x. According to the information given to us and records examined by us, the Company has not raised any moneys by way of initial public offer or further public offer during the year. The company has not made any preferential allotment or private placement of shares or convertible debentures during the year.
- xi. To the best of our knowledge and belief and according to the information and explanations given to us, and during the course of our audit and examination of the records of the company, no fraud on or by the Company was noticed or reported during the year.
- xii. The company not being a Nidhi Company, clause (xii) of the Order is not commented upon.
- xiii. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- xiv. The Company has an internal audit system and hence clause relating to the internal audit system is not commented upon.
- xv. The Company has not entered into any non-cash transactions with directors or persons connected with them during the year and hence clause (xiv) of the Order is not commented upon.
- xvi. In view of the nature of business carried on, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.



xvii. The Company has not incurred cash losses either in the financial year or in the immediately preceding financial year.

xviii. There has been no resignation of statutory auditors during the year and hence clause relating thereto is not commented upon.

xix. According to the information and explanations given to us and on the basis of financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, and other information accompanying the financial statements we are of the opinion that no material uncertainty exists as on the date of audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. Provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company for the year and hence clause relating to the same is not commented upon.

xxi. Preparation of consolidated financial statements is not applicable to the company and hence clause relating thereto is not commented upon.

For M/s G.R. Venkatanarayana
Chartered Accountants
Firm Regn. No. 004616S



(G.R. Venkatanarayana)
Partner

M. No. 018067

UDIN: 24018067BKCOED5429

M/s. G.R. VENKATANARAYANA

Chartered Accountants

618, 75th Cross, 8th Block,
Rajajinagar, BANGALORE-560 010

Place: Bangalore
Date: May 22, 2024

B & B REALTY LIMITED – year ended 31st March 2024

ANNEXURE ‘B’ TO THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of B & B REALTY LIMITED as of 31 March 2024 in conjunction with our audit of the standalone financial statements of the Company.

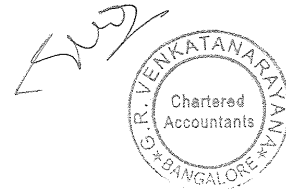
Management’s Responsibility for Internal Financial Controls:

The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/s G.R. Venkatanarayana
Chartered Accountants
Firm Regn. No. 004616S



(G.R. Venkatanarayana)
Partner

M. No. 018067

UDIN: 24018067BKCOED5429

M/s. G.R. VENKATANARAYANA

Chartered Accountants

618, 75th Cross, 6th Block,

Rajajinagar, BANGALORE-560 010

Place: Bangalore
Date: May 22, 2024

B & B REALTY LIMITED

Regd. Office: No.17, 4th Floor, Shah Sultan, Ali Asker Road, Bangalore-560 052

Extract of Audited Financial Results (Standalone) for the Quarter and Year ended 31st March, 2024

(Rs. in lakhs)

	Particulars	3 Months Ended 31.03.2024		Preceding 3 Months Ended 31.12.2023		Corresponding 3 Months Ended 31.3.2023		Current Year Ended 31.03.2024		Preceding Year Ended 31.03.2023	
		Audited	Unaudited	Audited	Unaudited	Audited	Audited	Audited	Audited	Audited	Audited
1	Total Income from Operations	-	-	-	-	-	-	602.24	602.24	3.37	3.37
2	Net Profit for the period (before Tax, Exceptional items)	(48.63)	(21.44)	(48.63)	(21.44)	(49.36)	(49.36)	115.95	115.95	(82.12)	(82.12)
3	Net Profit for the period (after Exceptional items)	(48.63)	(21.44)	(48.63)	(21.44)	(49.36)	(49.36)	115.95	115.95	(82.12)	(82.12)
4	Net Profit for the period after Tax (after Exceptional items)	(48.63)	(21.44)	(48.63)	(21.44)	(49.36)	(49.36)	115.95	115.95	(82.12)	(82.12)
5	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	(48.63)	(21.44)	(48.63)	(21.44)	(49.36)	(49.36)	115.95	115.95	(82.12)	(82.12)
6	Equity Share Capital (Face value of Rs.10/- each)	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet)	-	-	-	-	-	-	-	-	-	-
8	Earnings per share (EPS) for the period (before and after extraordinary items) of Rs.10/- each (not annualised for quarter)	(0.33)	(0.14)	(0.33)	(0.14)	(0.33)	(0.33)	0.78	0.78	(0.55)	(0.55)
	(a) Basic	(0.33)	(0.14)	(0.33)	(0.14)	(0.33)	(0.33)	0.78	0.78	(0.55)	(0.55)
	(b) Diluted	(0.33)	(0.14)	(0.33)	(0.14)	(0.33)	(0.33)	0.78	0.78	(0.55)	(0.55)



(Signature)

Note:

1. The above Results have been taken on record by the Board of Directors at their Meeting held on 22/05/2024
2. The Segment Reporting as defined in Accounting Standard 17 is not Applicable.
3. There was no investor Complaints pending at the beginning of the quarter and none was received during the quarter.

Place : Bengaluru

Date 22/05/2024

By Order of the Board



Bharat Bhandari
Managing Director



B & B REALTY LIMITED

Regd. Office: No.17, 4th Floor, Shah Sultan, Ali Asker Road, Bangalore-560 052

(Rupees in Lakhs)

PART I

Statement of Standalone Audited Results for the Quarter Ended 31/03/2024						
Particulars	3 months ended (31/03/2024)	Preceding 3 months ended (31/12/2023)	Corresponding 3 months ended (31/03/2023) in the previous year	Year to date figures for current period ended (31/03/2024)	Year to date figures for previous year ended (31/03/2023)	Previous year ended (31/03/2023)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
1						
Income from operations	-	-	-	600.00	-	-
(a) Net sales/income from operations (Net of excise duty)	-	-	-	600.00	-	-
(b) Other operating income	-	-	3.24	2.24	3.37	3.37
Total income from operations (net)	-	-	3.24	602.24	3.37	3.37
2						
Expenses						
(a) Cost of materials consumed	-	-	-	394.49	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expense	34.08	4.40	33.24	46.25	43.33	43.33
(e) Depreciation and amortisation expense	0.05	-	-	0.05	-	-
(f) Rent	6.60	-	6.60	6.60	6.60	6.60
(g) Listing Fees	-	-	-	-	-	-
(h) Advances written off	-	-	-	-	-	-
(i) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.90	17.04	12.76	38.90	35.56	35.56
Total expenses	48.63	21.44	52.60	486.29	85.49	85.49
3						
Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
4						
Other income	-	-	-	-	-	-



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5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
6	Finance costs	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
10	Tax expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
12	Extraordinary items (net of tax expense — Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
14	Share of profit / (loss) of associates	-	-	-	-	-	-
15	Minority interest	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority	-	-	-	-	-	-



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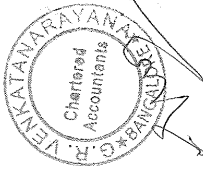
	(48.63)	(21.44)	(49.36)	115.95	(82.12)	(82.12)
interest and share of profit / (loss) of associates (13 + 14 + 15)						
17 Paid-up equity share capital (Face Value of the Share shall be indicated)	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90	1,485.90
18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
19. i Earnings per share (before extraordinary items)						
(of Rs 10/- each) (not annualised):						
Rs (a) Basic	(0.33)	(0.14)	(0.33)	0.78	(0.55)	(0.55)
Rs (b) Diluted	(0.33)	(0.14)	(0.33)	0.78	(0.55)	(0.55)
19. ii Earnings per share (after extraordinary items)						
(of Rs 10/- each) (not annualised):						
Rs (a) Basic	(0.33)	(0.14)	(0.33)	0.78	(0.55)	(0.55)
Rs (b) Diluted	(0.33)	(0.14)	(0.33)	0.78	(0.55)	(0.55)

	Particulars	3 months ended (31/03/2024)
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	0
	Received during the quarter	0
	Disposed of during the quarter	0
	Remaining unresolved at the end of the quarter	0

Note:

- The above Results have been taken on record by the Board of Directors at their Meeting held on 22/05/2024
- The Segment Reporting as defined in Accounting Standard 17 is not Applicable.
- There was no investor Complaints pending at the beginning of the quarter and none was received during the quarter.

Place : Bengaluru
Date : 22.05.2024



By Order of the Board

Bharat Bhandari
Bharat Bhandari
Managing Director

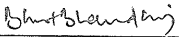
STATEMENT OF ASSETS & LIABILITIES

(Rs. in Lakhs)

Sl. No.	Particulars	Note No.	As at 31/03/2024	As at 31/03/2023
ASSETS				
1	Non-current assets			
	(a) Property, Plant and Equipment	1	0.98	-
	(b) Capital work-in-progress		-	-
	(c) Investment Property		-	-
	(d) Good Will		-	-
	(e) Other Intangible assets		-	-
	(f) Intangible assets under development		-	-
	(g) Biological Assets other than bearer plants		-	-
	(h) Financial Assets		-	-
	i) Investments	2	912.12	610.65
	ii) Trade receivables		-	-
	iii) Loans		-	-
	iv) Other (to be specified)		-	-
	(l) Deferred tax assets (net)		-	-
	(J) Other non-current assets		-	-
	Sub-total - Non -current Assets		913.11	610.65
2	Current assets			
	(a) Inventories	3	1380.93	1690.12
	(b) Financial Assets		-	-
	i) Investments		-	-
	ii) Trade receivables	4	0.39	0.39
	iii) Cash and cash equivalents	5	0.00	0.00
	iv) Bank balances other than 9III) above	6	0.51	313.12
	v) Loans	7	587.42	660.31
	vi) Others (to be specified)		-	-
	(c) Current tax assets (net)		-	-
	(d) Other current assets		-	-
	Sub-total - Current Assets		1969.25	2663.94
	Total Assets		2882.35	3274.58
EQUITY AND LIABILITIES				
1	Equity			
	(a) Equity share capital	8	1485.90	1485.90
	(b) Other Equity	9	(13.28)	(129.23)
	Sub-total - Equity		1472.62	1356.67
2	LIABILITIES			
	Non-current liabilities			
	(a) Financial Liabilities			
	i) Borrowings	10	707.00	707.00
	ia) Lease Liabilities		-	-
	ii) Trade Payables		-	-
	iii) Other financial liabilities (other than those aspecified in item (b), to be specified)		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilited (net)		-	-
	(d) Other non-current liabilities		-	-
	Sub total - noncurrent liabilities		707.00	707.00
3	Current Liabilities			
	(a) Financial Liabilities			
	i) Borrowings	11	673.40	1182.56
	ia) Lease Liabilities		-	-
	ii) Trade Payables	12	29.33	28.35
	iii) Other financial liabilities (other than those Specified in item)	13	0.00	0.00
	(b) Other than current liabilities	14	0.00	0.00
	(c) Provisions		-	-
	(d) Current Tax Liabilities (net)		0.00	0.00
	Sub total - current liabilities		702.73	1210.91
	Total Equity and Liabilities		2882.35	3274.58

As per our report of even date

For and on behalf of the Board


Bharat Kumar Bhandari
Managing Director


Gaurav Kumar Bhandari
Director

For M/S G R Venkatanarayana
Chartered Accountants
FRN No. 0004616S

G R Venkatanarayana
Partner



B&B REALTY LIMITED
Regd. Office : No 17, 4th Floor, Shah Sultan, Ali Askar Road. Bengaluru - 560 052

RECONCILIATION OF NET PROFIT OR LOSS FOR YEAR ENDED 31.03.2024

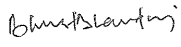
(Rs. in Lakhs)

Sl. No.	Particulars	Note No.	31/03/2024	31/03/2023
I.	Revenue From Operations	15	600.00	0.00
II.	Other income		2.24	3.37
III.	Total Income		602.24	3.37
IV.	Expenses:			
	Cost of Sales	16	394.49	0.00
	Purchase of Stock in Trade		0.00	0.00
	Stock-in-Trade		0.00	0.00
	Employee benefits expense	17	46.25	43.32
	Finance costs	18	0.03	0.05
	Depreciation and Amortization	1	0.05	0.00
	Other expenses	19	45.48	42.12
	Total expenses		486.29	85.49
V.	Profit before exceptional and extraordinary items and tax		115.95	-82.12
VI.	Exceptional items		0.00	0.00
VII.	Profit before extraordinary items and tax		115.95	-82.12
VIII.	Extraordinary Items		0.00	0.00
IX.	Profit before tax		115.95	-82.12
X	Tax expense:			
	(1) Current tax		0.00	0.00
	(2) Deferred tax		0.00	0.00
XI	Profit (Loss) for the period from continuing operations		115.95	-82.12
XII	Profit/(loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discontinuing operations		0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax)		115.95	-82.12
XV	Profit (Loss) for the period		115.95	-82.12
XVI	Earnings per equity share:			
	(1) Basic (In Rs.)		0.78	0.00
	(2) Diluted (In Rs.)		0.78	0.00

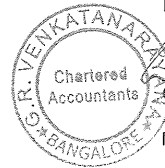
As per our report of even date

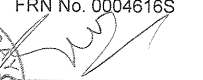
For and on behalf of the Board

For M/S G R Venkatanarayana
Chartered Accountants
FRN No. 0004616S


Bharat Kumar Bhandari
Managing Director


Gaurav Kumar Bhandari
Director




G R Venkatanarayana
Partner
M.No. 018067

Place : Bengaluru
Date: May 22, 2024

B&B REALTY LIMITED
Regd. Office : No 17, 4th Floor, Shah Sultan, Ali Askar Road. Bengaluru - 560 052

(Rs. in Lakhs)

Cash Flow Statement for the year ended 31st March 2024			
Sl. No.	Particulars	31/03/2024	31/03/2023
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net profit before tax and Extraordinary items	115.95	-82.12
	Extraordinary items	-	-
	Net profit / loss before tax and Extraordinary items	115.95	-82.12
	Adjustment for:		
	Depreciation	-	-
	Interest paid	-	-
	Operating profit before working capital changes	115.95	-82.12
	Adjustment for:		
	Trade and other receivables (Net)	72.90	-119.77
	Inventories	309.19	-56.19
	Trade payables	0.98	-3.20
	Cash Generated from Operations	499.01	-261.28
	Direct tax paid	-	-
	Net cash generated from operating activities	499.01	-261.28
B	<u>CASH FLOW FROM INVESTMENT ACTIVITIES</u>		
	Purchase of fixed assets		
	Investment in partnership firm	-301.47	-64.08
	Interest income	-	-
	sale of investments	-	-
	Net cash used in investment activities	-301.47	-64.08
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds from issue of share capital	-	-
	Proceeds from borrowings	-509.16	636.00
	Repayment of finance, lease, liabilities	-	-
	Dividend paid	-	-
	Net cash used in financing activities activities	-509.16	636.00
D	<u>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</u>		
	Cash and cash equivalent as at opening	313.12	2.48
	Cash and cash equivalent as at closing	0.51	313.12

As per our report of even date

For and on behalf of the Board

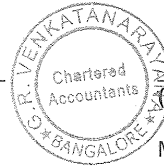
For M/S G R Venkatanarayana
Chartered Accountants
FRN No. 0004616S

Bharat Kumar Bhandari

Bharat Kumar Bhandari
Managing Director

Gaurav Kumar Bhandari

Gaurav Kumar Bhandari
Director



(G R Venkatanarayana)
Partner
M.No. 018067

Place Bengaluru
Date: May 22, 2024

B & B REALTY LIMITED

CIN : L74140KA1983PLC065632

No.17, 4TH Floor, Shah Sultan complex, Ali Asker Road, Bangalore-560 052
Telephone: 080-22203274, Email: compliance.se@bbri.in Web: www.bbri.in

Date : 22nd May 2024

To,

Department of Corporate Services
Bombay Stock Exchange Ltd.
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Email id: corp.relations@bseindia.com

Scrip Code: 506971

Dear Sir/Madam,

Sub: Declaration on Auditors' Report with Unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing obligation and disclosure requirements) regulation, 2015 and SEBI circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s G R Venkatanarayana, Chartered Accountants, have issued the Auditors Report with unmodified opinion on the audited Standalone Financial Results of the Company for the Financial Year ended March 31, 2024.

Kindly take the above information on record.

Thanking you,
Yours faithfully,
For B & B Realty Limited

Vinita Sharma

Vinita Sharma
Company Secretary