

2<sup>nd</sup> November, 2021

ISIN: INE791A01024

<b>To,</b> <b>The Manager (Listing)</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra Kurla Complex Bandra (East), Mumbai- 400 051 <b>Symbol: BLBLIMITED</b>	<b>To,</b> <b>The Manager (Listing)</b> <b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 <b>Scrip Code: 532290</b>
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**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

**BLB Limited**

CIN : L67120DL1981PLC354823  
Corporate Member : NSE

Registered Office : H.No. 4760-61/23, 3rd Floor, Ansari Road, Darya Ganj, New Delhi-110 002 Tel : 011-49325600

Website : [www.blblimited.com](http://www.blblimited.com), Email : [info@blblimited.com](mailto:info@blblimited.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 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.

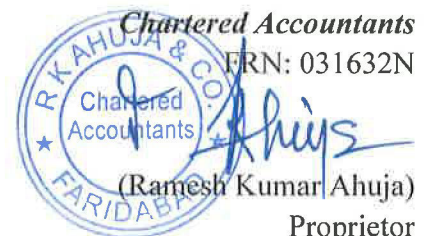
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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)

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](http://www.blblimited.com), E-mail : [infobl@blblimited.com](mailto:infobl@blblimited.com)

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

(₹ in lacs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Revenue</b>						
I Revenue from Operations	9,942	4,285	22,653	14,227	40,326	53,721
II Other Income	8	-	3	8	4	26
III <b>Total Revenue (I + II)</b>	<b>9,950</b>	<b>4,285</b>	<b>22,656</b>	<b>14,235</b>	<b>40,330</b>	<b>53,747</b>
<b>IV Expenses</b>						
a) Cost of Material Consumed	-	-	-	-	-	-
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
<b>Total Expenses (a to g)</b>	<b>9,568</b>	<b>3,981</b>	<b>22,596</b>	<b>13,549</b>	<b>40,154</b>	<b>53,343</b>
V <b>Profit/(Loss) before Exceptional Items (III- IV)</b>	<b>382</b>	<b>304</b>	<b>60</b>	<b>686</b>	<b>176</b>	<b>404</b>
VI Exceptional Items	-	-	-	-	-	-
VII <b>Profit/(Loss) before Tax (V - VI)</b>	<b>382</b>	<b>304</b>	<b>60</b>	<b>686</b>	<b>176</b>	<b>404</b>
VIII <b>Tax Expenses</b>						
Current Tax	-	-	10	-	29	1
Deferred Tax	90	73	(1)	163	82	290
IX <b>Profit/(Loss) for the period (VII- VIII)</b>	<b>292</b>	<b>231</b>	<b>51</b>	<b>523</b>	<b>65</b>	<b>113</b>
X <b>Other Comprehensive income</b>						
- 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 profit & loss in subsequent periods	12	24	(5)	36	9	25
XI <b>Total Comprehensive income for the Period (IX+X)</b>	<b>304</b>	<b>255</b>	<b>46</b>	<b>559</b>	<b>74</b>	<b>138</b>
XII <b>Paid-up Equity Share Capital (Face Value of Re 1/- each)</b>	529	529	529	529	529	529
XIII <b>Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year</b>						7,288
XIV <b>Earning Per Share of FV Re 1/- each before and after exceptional items) (Not annualized)</b>						
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.
- 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.
- 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.
- Previous period figures have been re-grouped and re-arranged wherever necessary .
- During the period under review, Company has only one reportable segment hence no separate disclosure is required.



By Order of the Board  
For BLB LIMITED  
*Anshul Mehra*  
(Anshul Mehra)  
Executive Director  
DIN:00014049

Date: 02/11/2021

Place : New Delhi

# 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](http://www.blblimited.com), E-mail : [info@blblimited.com](mailto:info@blblimited.com)

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

(₹ in lacs)

Sl. No.	Particulars	Half Year Ended at	Previous Year Ended at
		30.09.2021	31.03.2021
		(Unaudited)	(Audited)
<b>I. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a)	Property, Plant and Equipment	1,132	1,143
(b)	Capital work-in-progress	46	46
(c)	Intangible Assets	2	2
(d)	Financial Assets		
	(i) Investments	188	160
	(ii) Other Financial Assets	1,148	201
(e)	Deferred tax assets (net)	203	373
(f)	Other non-current assets	2,602	2,602
	<b>Total Non-Current Assets</b>	<b>5,321</b>	<b>4,527</b>
<b>(2) Current assets</b>			
(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) above	1,750	424
	(iv) Other Financial Assets	609	2,363
(c)	Current Tax Assets (Net)	72	66
(d)	Other current assets	83	73
	<b>Total Current Assets</b>	<b>3,917</b>	<b>3,587</b>
	<b>Total Assets</b>	<b>9,238</b>	<b>8,114</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a)	Equity Share capital	529	529
(b)	Other Equity	7,848	7,288
	<b>LIABILITIES</b>	<b>8,377</b>	<b>7,817</b>
<b>Current liabilities</b>			
(a)	Financial Liabilities		
	(i) Borrowings	631	245
	(ii) Trade payables	33	17
	(iii) Other Financial Liability	197	35
(b)	Other current liabilities	-	-
(c)	Employee Benefit liability	-	-
	<b>Total Current liabilities</b>	<b>861</b>	<b>297</b>
	<b>Total Equity and Liabilities</b>	<b>9,238</b>	<b>8,114</b>

**Note :**

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*

(Anshul Mehra)

Executive Director

DIN:00014049





**BLB LIMITED**

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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Website : [www.blblimited.com](http://www.blblimited.com), E-mail : [infobl@blblimited.com](mailto:infobl@blblimited.com)**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021***(₹ in lacs)*

Particulars	Half year Ended on 30.09.2021 (Unaudited)	Half year Ended on 30.09.2020 (Unaudited)
<b>Cash Flow from Operating Activities</b>		
Profit/(Loss) before exceptional items and taxes	686	176
<b>Adjustments to reconcile net loss to net cash provided by operating activities:</b>		
Depreciation and Amortisation Expense	13	15
Interest Income	-	(3)
Net Gain/(Loss) on Disposal of Investments	-	(1)
Income from Investments	(0)	-
<b>Adjustments for (increase)/ decrease in operating assets:</b>		
Other Non-Current Financial Assets	(946)	(9)
Other Current Financial Assets	1,753	2,653
Trade Receivables	-	(200)
Inventories	(788)	179
Other Current Assets	(10)	18
<b>Adjustments for increase/ (decrease) in operating liabilities</b>		
Trade and Other Payables	16	35
Employee Benefit Obligations	(0)	-
Other Financial Liabilities	163	(31)
Other Current Liabilities	-	(902)
<b>Cash Generated from Operations</b>	<b>887</b>	<b>1,930</b>
Income taxes paid (net of Refunds)	(6)	62
<b>Net Cash Inflow from Operating Activities</b>	<b>881</b>	<b>1,992</b>
<b>Cash Flow from Investing Activities</b>		
Payments for Property, Plant and Equipments	(2)	(1)
Proceeds from Sale/Redemption of Investments	15	1
Interest Received	-	3
Income from Investments	0	-
Bank Balances not considered as Cash and Cash Equivalents	(1,326)	(2,080)
<b>Net Cash Outflow from Investing Activities</b>	<b>(1,313)</b>	<b>(2,077)</b>
<b>Cash Flow from Financing Activities</b>		
Repayment /Acceptance of Bank Overdraft	31	-
Repayment /Acceptance of Director Loans	355	(585)
<b>Net Cash Outflow from Financing Activities</b>	<b>386</b>	<b>(585)</b>
<b>Net Increase/ (Decrease) In Cash and Cash Equivalents</b>	<b>(46)</b>	<b>(670)</b>
Cash and Cash Equivalents at the beginning of the financial year	82	753
<b>Cash and Cash Equivalents at end of the year</b>	<b>36</b>	<b>83</b>
<i>See accompanying notes to the financial statements</i>		

**Notes :**

- 1) The Statement of Cash Flows has been prepared under the 'Indian Method' as set out in IND AS 7. 'Statement of Cash Flows'.
- 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 02-11-2021
- 3) Previous period figures have been re-grouped and re-arranged wherever necessary.



By order of the Board  
For BLB Limited  
*Anshul Mehra*  
(Anshul Mehra)  
Executive Director  
DIN: 00014049

Date: 02/11/2021

Place : New Delhi

**Certificate pursuant to Regulation 33(2)(a) of Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

We, **Anshul Mehra, Executive Director** and **Deepak Shrivastava, Chief Financial Officer** of the Company hereby certify that the Unaudited Financial Results of the Company for the quarter and half year ended on **30<sup>th</sup> September, 2021** as placed before the Board of Directors do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.



**Anshul Mehra**  
**Executive Director**  
**DIN: 00014049**



**Deepak Shrivastava**  
**Chief Financial Officer**



**Date: 2<sup>nd</sup> November, 2021**  
**Place: New Delhi**