01.07.2020

Scrip Code: 532290/ BLBLIMITED ISIN No.: INE791A01024

To.

The Manager (Listing) **BSE** Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001

To,

The Manager (Listing) India National Stock Exchange of Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai-400 051

Sub. : Rectification due to typographical error in the Corporate Identification Number and Audited segment wise results for the quarter and year ended on 31.03.2020.

Ref. : Our earlier intimation letter dated 29th June, 2020 and Audited financial results of the Company for the quarter and year ended on 31.03.2020.

Dear Sir/ Ma'am,

This is in continuation to our earlier letter dated 29th June, 2020 regarding submission of audited financial results of the Company for the quarter and year ended 31st March, 2020.

Please be informed that we have noticed an inadvertent typographical error in mentioning Corporate Identification Number (CIN) on Statement of audited financial results, audited statement of Assets & Liabilities, Cash Flow Statement and Audited Segment wise revenue, results and Capital employed. We are submitting revised audited financial results of the Company after making the aforesaid correction of CIN.

Also, please note that our Company is dealing only in one segment. Hence, segment wise revenue, results and capital employed is not applicable to company. Kindly find attached herewith the rectified Audited segment wise revenue, results and Capital employed results for the quarter and year ended on 31.03.2020 after correction of Profit/ Loss before tax and comparative figures.

Please note that there is no change in the outcome of Board meeting and rest of the audited financial results for the quarter and year ended on 31.03.2020 and also there is no change in financial efficiency of the company as submitted on 29.06.2020.

We regret the inconvenience caused and you are requested to take note of the same.

Thanking you,

Yours Faithfully, For BLB LIMITED

(VARSHA YADAV) **COMPANY SECRETARY** Encl: a/a

#### 29.06.2020

Scrip Code: 532290/BLBLIMITED

ISIN No.: INE791A01024

To,

The Manager (Listing)

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai-400 001

To,

The Manager (Listing)

National Stock Exchange of India
Limited

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

Sub. : Outcome of Board Meeting held today inter alia to consider and approve the Audited Financial Statements and Results along with Auditors Report for the Quarter and year ended on March 31, 2020 and other matters.

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/Madam,

This is pursuant to Regulation 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. Monday, 29th June, 2020 and the Board of Directors, inter alia, has considered and decided the following businesses:

- 1. Approval of the Audited Financial Statements for the financial year ended on 31st March, 2020.
- 2. Approval of Audited F i nanchesults for the quarter and year ended on 31st March, 2020, along with Statement of Assets and Liabilities and Cash Flow Statement for the half year ended on 31st March, 2020. (Copy annexed)
- 3. Not to recommend dividend for the financial year ended 31st March, 2020.

Please note that the meeting commenced at <u>04:00 pm</u> and was concluded at **07:10 pm**.

Thanking you,

Yours Faitmithfull For BLB LUMITED

(VARSHA YADAV)
COMPANY SECRETARY

NEW DEL

Encl: a/a

# R K AHUJA & CO

# Chartered Accountants

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

Email: rkahuja\_ca@yahoo.co.in



To,
The Board of Directors
BLB Limited
H.No.4760-61/23, 3<sup>rd</sup> Floor
Ansari Road, Darya Ganj
New Delhi – 110002

### Independent Auditor's Report on the Statement of Financial Results

 We have audited the quarterly financial results of M/s BLB Limited for the quarter ended March 31, 2020 and the year to date results for the period 01-04-2019 to 31-03-2020 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

### Management's Responsibility for the Financial Results

2. The management is responsible for the preparation of the accompanying statement. The management is also responsible for the preparation of the annual statutory financial statements in accordance with the Accounting Standards specified under section 133 of the Companies Act, 2013 (the "accounting principles generally accepted in India"), basis which the above statement containing the annual audited financial results has been prepared. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

- 3. Our responsibility is to express and own opinion on the statement based on our audit. We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013 ("the Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the Statement.
- 5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



#### Opinion

- In our opinion and to the best of our information and according to the explanations given to us:
  - the Statement, together with the notes thereon are presented in the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - b. the annual audited financial results for the year ended March 31, 2020 as set out in the Statement gives a true and fair view of the total comprehensive income (comprising of profit and other comprehensive income) and other financial information of the company for the year ended March 31, 2020 in accordance with the accounting principles generally accepted in India.

### **Emphasis of Matter**

7. We draw your attention to Note 9 of the Statement regarding the figures for the quarter ended March 31, 2020, which are the balancing figures between audited figures in respect of the full financial year and the audited/ published year-to-date figures up to the third quarter of the current financial year. Our opinion is not qualified in respect of this matter.

#### Other Matter

8. The statement dealt with by this report has been prepared for the express purpose of filing with Stock Exchanges. This statement is based on and should be read with the audited financial statements of the company for the year ended March 31, 2020 on which we issued an unmodified audit opinion vide our report dated June 29, 2020.

#### **Restriction on Use**

This report is addressed to the Board of Directors of the Company and has been prepared for and only for the purposes set out in paragraph 8 above. This report should not be otherwise used by any other party for any other purpose.

For M/s R K Ahuja & Co.

Chartered Accountants

F.R.No. 031632N

(Ramesh Kumar Ahuja)

Proprietor M.No. 090396

Place: New Delhi Date: June 29, 2020

UDIN: 20090396AAAAAI 2802

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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

# STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31 2020

| 1500  | THE RESERVE OF THE PARTY OF THE | (₹ in Lacs)  Quarter Ended  Year Ended |                          |                        |                        |                        |
|-------|--|--|--------------------------|------------------------|------------------------|------------------------|
| S.    | PARTICULARS  | 31-Mar-20                              |                          |                        | Year E                 |                        |
| No    |  | (Audited)                              | 31-Dec-19<br>(Unaudited) | 31-Mar-19<br>(Audited) | 31-Mar-20<br>(Audited) | 31-Mar-19<br>(Audited) |
|       | Revenue  |  |                          |                        |                        |                        |
| 1     | Revenue from Operations  | 15,293                                 | 3,600                    | 1,302                  | 20,234                 | 19,374                 |
| H     | Other Income   | (297)                                  | 17                       | (91)                   | (266)                  | 19,37                  |
| Ш     | Total Revenue (I to II)  | 14,996                                 | 3,617                    | 1,211                  | 19,968                 | 19,494                 |
| IV    | Expenses   |  |                          | 1,211                  | 19,900                 | 19,494                 |
|       | a) Cost of Material Consumed   |  |                          |                        |                        |                        |
|       | b) Purchase of Stock-in-trade  | 14,926                                 | 3,483                    | 1.155                  | 19,833                 | 17.501                 |
|       | c) Changes in Inventories of Stock-in-trade  | (33)                                   | (73)                     | 54                     | (289)                  | 17,581                 |
|       | d) Employees Benefit Expenses  | 27                                     | 35                       | 44                     | 133                    | 1,687                  |
|       | e) Depreciation and Amortisation Expenses  | 10                                     | 11                       | 14                     | 37                     | 169                    |
|       | f) Finance Costs   | 39                                     | 37                       | 35                     | 155                    | . 36                   |
|       | g) Other Expenses  | 242                                    | 30                       | 46                     | 341                    | 121                    |
|       | Total Expenses (a to g)  | 15,211                                 | 3,523                    | 1,348                  | 20,210                 | 187                    |
| ٧     | Profit before Exceptional Items (III- IV)  | (215)                                  | 94                       | (137)                  |                        | 19,781                 |
| VI    | Exceptional Items  | (72)                                   |                          | (137)                  | (933)                  | (287                   |
| VII   | Profit before Tax (V - VI)   | (287)                                  | 94                       | (137)                  |                        | *                      |
| VIII  | Tax Expenses   | (=5.7)                                 | 34                       | (137)                  | (1,175)                | (287                   |
|       | Current Tax  | 1                                      |                          | 14                     |                        |                        |
|       | Deferred Tax   | (333)                                  | 18                       | Address of             | 1                      | (15                    |
|       | Taxes Relating to Earlier period   | (555)                                  | 10                       | 161                    | (372)                  | 134                    |
| IX    | Profit/(Loss) for the period (VII- VIII)   | 45                                     | 76                       | (312)                  | (004)                  | •                      |
| X     | Other Comprehensive income   |  | ,,,                      | (312)                  | (804)                  | (406                   |
|       | to be reclassified to profit & loss in subsequent periods  |  |                          |                        |                        |                        |
|       | Not (loss)(gain on El TO St. F   |  |                          |                        | - 4.19                 |                        |
|       | Net (loss)/gain on FVTOCI Equity securities  | (30)                                   | (10)                     | 2                      | (90)                   | 30                     |
|       | Income tax effect  | (0)                                    | (1)                      | 3                      | (1)                    | 3                      |
| 1     | Net other comprehensive income to be reclassified to profit & loss in subsequent periods   | (30)                                   | (11)                     | 5                      | (91)                   | 33                     |
| 2010  | Total Comprehensive income for the Period (IX+X)   | 15                                     | 65                       | (307)                  | (895)                  | (373                   |
| KII   | Paid-up Equity Share Capital (Face Value   |  |                          |                        |                        |                        |
|       | of ₹ 1/- each)   | 529                                    | 529                      | 529                    | 529                    | 529                    |
| 111 2 | Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)   |  |                          |                        | 52.5                   | 329                    |
|       | a) Basic   | 0.08                                   | 0.14                     | (0.59)                 | (1.50)                 | Page and a             |
|       | b) Diluted   | 0.08                                   | 0.14                     | (0.59)                 | (1.52)                 | (0.77)                 |

#### Notes

- 1) The above audited financial results were reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on 29th June, 2020. The Company confirms that its statutory Auditors M/s R K Ahuja & Co. have issued audit report with unmodified opinion on the Financial Results.
- 2) 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 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 figures for the quarters ended 31st March, 2020 and 31st March, 2019 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2020 & 31st December, 2019 and figures reviewed by the Statutory Auditors for the year ended 31st March 2019 & 31st December 2018 respectively.

By order of the Board

BLB LIMITED

Date: 29/06/2020 Place: New Delhi

www.blblimited.com infoblb@blblimited.com

(Anshul Mehra) Executive Director

DIN:00014049

29/06/200

4.NO. 090396

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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

### EXTRACTS OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

(De in Lace)

|             |   |  |             |                        | (                      | Rs. in Lacs)           |
|-------------|---|--|-------------|------------------------|------------------------|------------------------|
|             |   | Quarter Ended  |             |                        | Year Ended             |                        |
| Particulars |   | A DESCRIPTION OF THE PERSON OF | 31-Dec-19   | 31-Mar-19<br>(Audited) | 31-Mar-20<br>(Audited) | 31-Mar-19<br>(Audited) |
|             |   |  | (Unaudited) |                        |                        |                        |
| 1           | Total Income from Operations (net)  | 14,996   | 3,617       | 1,211                  | 19,968                 | 19,494                 |
| 2           | Net Profit / (Loss) for the period (before Tax,<br>Exceptional and/or Extraordinary items)  | (215)  | 94          | (137)                  | (242)                  | (287)                  |
| 3           | Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary items)  | (287)  | 94          | (137)                  | (1,175)                | (287)                  |
| 4           | Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary items)   | 45   | 76          | (312)                  | (804)                  | (406)                  |
| 5           | Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax) | 15   | 65          | (307)                  | (895)                  | (373)                  |
| 6           | Equity Share Capital  | 529  | 529         | 529                    | 529                    | 529                    |
| 7           | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year                                       | -  | •           |                        | 7,151                  | 8,046                  |
| 8           | Earnings Per Share (of FV Re. 1/- each) (for continuing and discontinued operations)  |  |             |                        |                        |                        |
|             | Basic:  | 0.08   | 0.14        | (0.59)                 | (1.52)                 | (0.77)                 |
| Note        | Diluted:  | 0.08   | 0.14        | (0.59)                 | (1.52)                 | (0.77)                 |

1) 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.

> By order of the Board **BLB LIMITED**

> > (Anshul Mehra)

Date: 29/06/2020

Place: New Delhi

www.blblimited.com infoblb@blblimited.com

**Executive Director** 

DIN:00014049

29/06/202.

CIN: L67120DL1981PLC354823 (Corporate Member: NSE )

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

AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED MARCH 31 2020

| No. |  |                        |                          |                        |                        | (₹ in Lacs)            |
|-----|--|------------------------|--------------------------|------------------------|------------------------|------------------------|
|     |  | Quarter Ended          |                          |                        | Year Ended             |                        |
| PAI | RTICULARS  | 31-Mar-20<br>(Audited) | 31-Dec-19<br>(Unaudited) | 31-Mar-19<br>(Audited) | 31-Mar-20<br>(Audited) | 31-Mar-19<br>(Audited) |
| 1   | Segment Revenue  |                        |                          |                        |                        |                        |
|     | a) Shares and securities   | 15,293                 | 3,600                    | 383                    | 20,234                 | 16,665                 |
|     | b) Agro Products   |                        |                          | 919                    |                        | 2,709                  |
|     | Total  | 15,293                 | 3,600                    | 1,302                  | 20,234                 | 19,374                 |
|     | Less :- Inter Segment Revenues   |                        | -                        |                        |                        |                        |
|     | Net Sales/Income from Operations   | 15,293                 | 3,600                    | 1,302                  | 20,234                 | 19,374                 |
| 2   | Segment Results - Profit before Tax and Finance Cost and Exceptional items |                        |                          |                        |                        |                        |
|     | a) Shares and securities   | 365                    | 114                      | 98                     | 423                    | 50                     |
|     | b) Agro Products   |                        | 4                        | (95)                   |                        | (299)                  |
|     | c) Others  |                        | -                        | Mary die               |                        |                        |
|     | Total  | 365                    | 114                      | 3                      | 423                    | (249)                  |
|     | Add/Less: i) Finance Cost  | 38                     | (37)                     | 35                     | 154                    | 121                    |
|     | ii) Other Un-allocable Expenditure net off                                 | 542                    | 17                       | 105                    | 511                    | (83                    |
|     | iii) Exceptional Items   | 72                     |                          | TOTAL SECTION          | 933                    |                        |
|     | Profit/(Loss) before Tax   | (287)                  | 134                      | (137)                  | (1,175)                | (287)                  |
| 3   | Segment Assets   |                        | The state of             | THE BUNG               |                        |                        |
|     | a) Shares and securities   | 10,238                 | 9,137                    | 5,889                  | 10,238                 | 5,889                  |
|     | b) Agro Products   | -                      | -                        | 550                    |                        | 550                    |
|     | c) Others  |                        | -                        | 3                      | To Blook to            | 3                      |
|     | d) Unallocable   | -                      | -33                      | 3,468                  |                        | 3,468                  |
|     | Total Assets   | 10,238                 | 9,137                    | 9,910                  | 10,238                 | 9,910                  |
| 4   | Segment Liabilities  |                        |                          |                        | 0                      |                        |
|     | a) Shares and securities   | 2,558                  | 1,472                    | 386                    | 2,558                  | 386                    |
|     | b) Agro Products   |                        |                          | 949                    |                        | 949                    |
|     | c) Others  |                        |                          |                        |                        | - 1                    |
|     | d) Unallocable   |                        |                          |                        |                        |                        |
|     | Total Liabilities  | 2,558                  | 1,472                    | 1,335                  | 2,558                  | 1,335                  |
| 5   | Capital Employed (Segment Assets - Segment Liabilities)                    |                        |                          |                        | 11 12 1 2 2 1          |                        |
|     | a) Shares and securities   | 7,680                  | 7,665                    | 5,503                  | 7,680                  | 5,503                  |
|     | b) Agro Products   |                        | -                        | (399)                  |                        | (399                   |
|     | c) Others  |                        | -                        | 3                      |                        | 3                      |
|     | d) Unallocable   | -                      | -                        | 3,468                  | - 1                    | 3,468                  |
|     | Total  | 7,680                  | 7,665                    | 8,575                  | 7,680                  | 8,575                  |

Note:

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

By order of the Board

**BLB LIMITED** 

Date: 29/06/2020

Place: New Delhi

www.blblimited.com infoblb@blblimited.com (Anshul Mehra) Executive Director

DIN:00014049

29/06/2020 M.M. 090396

CIN: L67120DL1981PLC354823 (Corporate Member: NSE)

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

## AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2020

| SI. | Particulars |   | As at 21.03.2020        | As at                   |  |
|-----|-------------|---|-------------------------|-------------------------|--|
| No. | Partic      | culars                                    | 31.03.2020<br>(Audited) | 31.03.2019<br>(Audited) |  |
| AS  | SETS        |   | (Addited)               | (Addition)              |  |
|     |             | current assets                            |                         |                         |  |
| (1) |             | Property, Plant and Equipment             | 1,153                   | 1,647                   |  |
|     |             | Capital work-in-progress                  | 46                      | 46                      |  |
|     |             | Intangible Assets                         | 4                       | 3                       |  |
|     |             | Investment Property                       |                         | -                       |  |
| -   | (e)         | Financial Assets                          |                         |                         |  |
|     | (0)         | (i) Investments                           | 143                     | 241                     |  |
|     |             | (ii) Loans                                | 110                     | 241                     |  |
|     |             | (iii) Other Financial Assets              | 305                     | 197                     |  |
|     | (f)         | Deferred tax assets (net)                 | 670                     | 300                     |  |
|     | (a)         | Other non-current assets                  | 2,652                   | 2,652                   |  |
|     |             | Income Tax assets                         | 70                      | 52                      |  |
|     |             | Total Non-Current Assets                  | 5,043                   | 5,138                   |  |
| (2) |             | ent assets                                |                         |                         |  |
|     |             | Inventories                               | 405                     | 115                     |  |
|     |             | Financial Assets                          |                         |                         |  |
|     |             | (i) Investments                           |                         | -                       |  |
|     |             | (ii) Trade receivables                    | 16                      | 877                     |  |
|     |             | (iii) Cash and cash equivalents           | 753                     | 144                     |  |
|     |             | (iv) Bank balances other than (iii) above | 403                     | 33                      |  |
|     |             | (v) Loans                                 |                         | 200                     |  |
|     |             | (vi) Other Financial Assets               | 3,496                   | 3,293                   |  |
|     | (c)         | Current Tax Assets (Net)                  | 28                      | 23                      |  |
|     | (d)         | Other current assets                      | 94                      | 87                      |  |
|     | 1           | Total Current Assets                      | 5,195                   | 4,772                   |  |
|     |             | Total Assets                              | 10,238                  | 9,910                   |  |
| . E |             | Y AND LIABILITIES                         |                         |                         |  |
|     | Equit       |   |                         |                         |  |
|     |             | Equity Share capital                      | 529                     | 529                     |  |
|     |             | Other Equity                              | 7,151                   | 8,046                   |  |
| _   |             | ILITIES                                   | 7,680                   | 8,575                   |  |
|     |             | ent liabilities Financial Liabilities     |                         | -                       |  |
| -   | (a)         | (i) Borrowings                            | 1 570                   | 1 261                   |  |
|     |             | (ii) Trade payables                       | 1,570                   | 1,265                   |  |
|     |             | (iii) Other Financial Liability           | 44 40                   | 21                      |  |
|     |             | (iv) Employee Benefit liability           |                         | 44                      |  |
| _   |             | (v) Other current financial liabilities   | 2                       |                         |  |
|     | (b)         | Other current liabilities                 | 902                     |                         |  |
|     |             | Employee Benefit liability                | -                       |                         |  |
|     |             |   |                         |                         |  |
|     |             | I Current liabilities                     | 2,558                   | 1,335                   |  |
|     |             | i cultelle liabilities                    | 2,550                   | 1,000                   |  |

Note:

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

By order of the Board BLB LIMITED

Date: 29/06/2020 Place: New Delhi www.blblimited.com infoblb@blblimited.com (Anshul Mehra) Executive Director DIN:00014049

Aluy 3 100 090396

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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

CASH FLOW STATEMENT FOR THE YEAR ENDED

| ļ  |   |   | (₹ in lacs)                             |
|----|---|---|---|
|    | Particulars   | As at 31st March<br>2020                | As at 31st March<br>2019                |
| 1  | A SERVICE OF THE PROPERTY OF A SERVICE OF THE PROPERTY OF THE | (Audited)                               | (Audited)                               |
| 1) | Cash Flow from Operating Activities   |   | A CHINESE WOOL                          |
|    | (Loss)/Profit before exceptional items and taxes  | (242.03)                                | (286.83)                                |
| 1  | Adjustments to reconcile net loss to net cash provided by operating activities:   |   |   |
| 1  | Depreciation and Amortisation Expense   | 36.87                                   | 36.30                                   |
| ١  | Interest Income   | (25.26)                                 | (14.36                                  |
| ١  | Bad Debts written off   |   | 5.44                                    |
| ١  | Net Loss/(Gain) on Disposal of Property, Plant and Equipment  | 332.02                                  | (76.78                                  |
| I  | Net Gain/(Loss) on Disposal of Investments  |   | (21.32                                  |
| I  | Dividend Income from Investments  | (4.85)                                  | (4.70                                   |
| I  | Premium on Open Contracts of Options  | (12.76)                                 | 14.03                                   |
| ١  | Additional Service Tax Deposited  | (71.86)                                 | 24.05                                   |
|    | Amount paid towards BLB Employees Group Gratuity Trust  | (5.19)                                  |   |
| ı  | Provision for Gratuity  | 1.75                                    | 5.19                                    |
| ١  | Adjustments for (increase)/ decrease in operating assets:   | 1./5                                    | 3.13                                    |
| ١  | Other Non-Current Financial Assets  | (108.33)                                | 97.38                                   |
| ı  | Other Current Financial Assets  | (203.56)                                | (2,740.96                               |
| ١  | Trade Receivables   | (203.30)                                | 0.59                                    |
| I  | Inventories   | (289.23)                                | 1,686.51                                |
| ı  | Other Current Assets  | 100000000000000000000000000000000000000 |   |
| ١  |   | (6.98)                                  | 1,441.72                                |
| ı  | Adjustments for increase/ (decrease) in operating liabilities   | 22.74                                   | 150.00                                  |
| I  | Trade and Other Payables  | 22.74                                   | (68.23                                  |
| I  | Employee Benefit Obligations  | (0.02)                                  | (0.74                                   |
| ı  | Other Financial Liabilities   | 8.74                                    | (6.63                                   |
| ł  | Other Current Liabilities   | 902.35                                  | (100.00                                 |
| 1  | Cash Generated from Operations  | 334.40                                  | (33.39)                                 |
| 1  | Income taxes paid (net of Refunds)  | (22.17)                                 | (23.21                                  |
|    | Net Cash Inflow from Operating Activities   | 312.23                                  | (56.60)                                 |
|    | Cash Flow from Investing Activities   |   |   |
| ١  | Payments for Property, Plant and Equipment including Capital Work in Progress   | (23.79)                                 | (0.50                                   |
| ۱  | Payments for Purchase of Investments  | -                                       | (2,187.97                               |
| ı  | Proceeds from Sale of Property, Plant and Equipment   | 147.48                                  | 766.45                                  |
| ı  | Proceeds from Sale/Redemption of Investments  | 7.70                                    | 2,763.70                                |
| ı  | Other Non-Current Assets  |   | (1,439.25                               |
| ı  | Inter-corporate deposit   | 200.00                                  | (200.00                                 |
| ١  | Interest Received   | 25.26                                   | 14.36                                   |
|    | Dividend Income from Investments  | 4.85                                    | 4.70                                    |
|    | Bank Balances not considered as Cash and Cash Equivalents   | (370.60)                                | (17.93                                  |
| ١  | Net Cash Outflow from Investing Activities  | (9.10)                                  | (296.44                                 |
|    | Cash Flow from Financing Activities   | 1                                       | , |
|    | Acceptance/ Repayment of Current Borrowings (Net)   | 305.00                                  | 5.00                                    |
|    | Net Cash Inflow from Financing Activities   | 305.00                                  | 5.00                                    |
|    | Net Increase/ (Decrease) In Cash and Cash Equivalents   | 608.13                                  | (348.04                                 |
|    | Cash and Cash Equivalents at the beginning of the financial year  | 144.67                                  | 492.71                                  |
| -  | Cash and Cash Equivalents at end of the year  | 752.80                                  | 144.67                                  |
|    | con and contradents at end of the leaf  | 732.80                                  | 144.07                                  |
|    |   |   |   |

#### 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'.
- 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 29th June, 2020.
- ${\bf 3.}\ Previous\ period\ figures\ have\ been\ re-grouped\ and\ re-arranged\ wherever\ necessary.$

By Order of the Board

BLB LIMITED

Date: 29/06/2020 Place: New Delhi www.blblimited.com infoblb@blblimited.com (Anshul Mehra) Executive Director DIN:00014049

M.NO. 090396

29/06/2020

# **DECLARATION**

# [PURSUANT TO SEBI CIRCULAR NO. CIR/CFD/CMD/56/2016 DATED MAY 27, 2016 FOR AUDIT REPORT WITH UNMODIFIED OPINION(S)]

We, **Anshul Mehra**, Executive Director and **Deepak Shrivastava**, Chief Financial Officer of the Company do hereby declare that the Statutory Auditors have issued an Audit Report with unmodified opinion on the audited financial statements for the financial year ended on 31st March, 2020.

(ANSHUL MEHRA)

**EXECUTIVE DIRECTOR** 

(DEEPAK SHRIVASTAVA)

CHIEF FINANCIAL OFFICER

Date: 29.06.2020

Place: New Delhi