

30<sup>th</sup> May, 2022

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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**Subject:** 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, 2022.

**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 33 read with Regulation 30 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. Monday, 30<sup>th</sup> May, 2022, inter alia, has considered and approved:

1. The Audited Financial Statements for the financial year ended on 31<sup>st</sup> March, 2022.
2. The Audited Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2022, along with Statement of Assets and Liabilities and Cash Flow Statement for the half year ended on 31<sup>st</sup> March, 2022.

A copy of the Audited Financial Results for quarter and year ended 31<sup>st</sup> March, 2022 along with the Auditors Report thereon and Declaration in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 regarding Auditor's Report with unmodified opinion, duly signed by the Executive Director and Chief Financial Officer of the Company are enclosed herewith.



**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, Email : infobl@blblimited.com

Further, Board also took note that the application for voluntary delisting of equity shares of Company from BSE Limited had been withdrawn considering the overall benefit of the Company and shareholders.

The meeting of the Board of Directors of the Company dated 30<sup>th</sup> May, 2022 commenced at 05:00 p.m. and concluded at 07:00 p.m.

We request you to kindly take the above information on record

Thanking you,

Yours Faithfully,  
For **BLB Limited**

  
**Nishant Garud**  
**Company Secretary**  
**M. No. ACS 35026**



Encl: As above





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**

1. We have Audited the Quarterly Financial Results of M/s BLB Limited for the quarter ended March 31, 2022 and the year to date results for the period 01-04-2021 to 31-03-2022 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 our 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.



# R K AHUJA & CO

## Chartered Accountants

1328, Sector - 28, Faridabad - 121 008

Phone : 0129- 4045360, Mob.: 91- 9810866494

Email : rkahuja\_ca@yahoo.co.in



### Opinion

6. 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
  - the annual audited financial results for the year ended March 31, 2022 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, 2022 in accordance with the accounting principles generally accepted in India.

### Emphasis of Matter

7. We draw your attention to Note 4 of the Statement regarding the figures for the quarter ended March 31, 2022, 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, 2022 on which we issued an unmodified audit opinion vide our report dated May 30, 2022.

### Restriction on Use

9. 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: May 30, 2022

UDIN: 22090396AJX0VB7740



# 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)

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31 2022

(₹ in Lacs)

S. No	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>Revenue</b>					
I	Revenue from Operations	9,498	11,748	3,151	35,473	53,721
II	Other Income	11	34	16	53	26
III	<b>Total Revenue (I to II)</b>	<b>9,509</b>	<b>11,782</b>	<b>3,167</b>	<b>35,526</b>	<b>53,747</b>
IV	<b>Expenses</b>					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	8,735	11,467	3,007	34,317	52,878
	c) Changes in Inventories of Stock-in-trade	597	(228)	(41)	(418)	(158)
	d) Employees Benefit Expenses	31	30	39	138	127
	e) Depreciation and Amortisation Expenses	8	7	5	28	28
	f) Finance Costs	33	30	21	104	129
	g) Other Expenses	62	74	33	226	339
	<b>Total Expenses (a to g)</b>	<b>9,466</b>	<b>11,380</b>	<b>3,064</b>	<b>34,395</b>	<b>53,343</b>
V	<b>Profit before Exceptional Items (III- IV)</b>	<b>43</b>	<b>402</b>	<b>103</b>	<b>1,131</b>	<b>404</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit before Tax (V - VI)</b>	<b>43</b>	<b>402</b>	<b>103</b>	<b>1,131</b>	<b>404</b>
VIII	<b>Tax Expenses</b>					
	Current Tax	2	-	1	2	1
	Deferred Tax	(84)	108	8	187	290
IX	<b>Profit/(Loss) for the period (VII- VIII)</b>	<b>125</b>	<b>294</b>	<b>94</b>	<b>942</b>	<b>113</b>
X	<b>Other Comprehensive income</b>					
	- to be reclassified to profit & loss in subsequent periods					
	Net gain/(loss) on FVTOCI Equity securities	(8)	(31)	1	4	32
	Income tax effect	1	5	(2)	(1)	(7)
	<b>Net other comprehensive income to be reclassified to profit &amp; loss in subsequent periods</b>	<b>(7)</b>	<b>(26)</b>	<b>(1)</b>	<b>3</b>	<b>25</b>
XI	<b>Total Comprehensive income for the Period (IX+X)</b>	<b>118</b>	<b>268</b>	<b>93</b>	<b>945</b>	<b>138</b>
XII	<b>Paid-up Equity Share Capital (Face Value of ₹ 1/- each)</b>	<b>529</b>	<b>529</b>	<b>529</b>	<b>529</b>	<b>529</b>
XIII	<b>Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year</b>				<b>8,234</b>	<b>7,289</b>
XIV	<b>Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)</b>					
	a) Basic	0.24	0.56	0.18	1.78	0.21
	b) Diluted	0.24	0.56	0.18	1.78	0.21

### Notes :

- The above audited financial results were reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on 30th May, 2022. The Company confirms that its statutory Auditors M/s R K Ahuja & Co. have issued audit report with unmodified opinion on the Financial Results.
- The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The format for Audited /Unaudited, Annual/quarterly Results is as prescribed vide SEBI circular dated 5th July, 2016 and Schedule III (Division II) of the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- The figures for the quarters ended 31st March, 2022 and 31st March, 2021 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2022 & 31st December, 2021 and figures reviewed by the Statutory Auditors for the year ended 31st March 2021 & 31st December 2020 respectively.
- 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.

Date: 30/05/2022

Place: New Delhi



*M. No. 090396*  
*30/05/22*



By order of the Board

BLB LIMITED

(Anshul Mehra)

Executive Director

DIN:00014049

# BLB LIMITED

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(Corporate Member: NSE)

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## AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2022

Sl. No.	Particulars	As at	As at
		31.03.2022	31.03.2021
		(Audited)	(Audited)
<b>I. ASSETS</b>			
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	1,165	1,143
	(b) Capital work-in-progress	-	46
	(c) Intangible Assets	1	2
	(d) Financial Assets		
	(i) Investments	115	160
	(ii) Other Financial Assets	2,337	201
	(e) Deferred tax assets (net)	185	373
	(f) Other non-current assets	1,213	2,602
	<b>Total Non-Current Assets</b>	<b>5,016</b>	<b>4,527</b>
(2)	<b>Current assets</b>		
	(a) Inventories	982	563
	(b) Financial Assets		
	(i) Trade receivables	16	16
	(ii) Cash and cash equivalents	54	82
	(iii) Bank balances other than (ii) above	28	424
	(iv) Other Financial Assets	3,125	2,363
	(c) Current Tax Assets (Net)	58	66
	(d) Other current assets	79	73
	<b>Total Current Assets</b>	<b>4,342</b>	<b>3,587</b>
	<b>Total Assets</b>	<b>9,358</b>	<b>8,114</b>
<b>II. EQUITY AND LIABILITIES</b>			
	<b>Equity</b>		
	(a) Equity Share capital	529	529
	(b) Other Equity	8,234	7,288
	<b>LIABILITIES</b>	<b>8,763</b>	<b>7,817</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	400	245
	(ii) Trade payables	1	1
	(iii) Other Financial Liabilities	194	51
	(b) Employee Benefit liability	0	0
	<b>Total Current liabilities</b>	<b>595</b>	<b>297</b>
	<b>Total Equity and Liabilities</b>	<b>9,358</b>	<b>8,114</b>

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

Date: 30/05/2022  
Place: New Delhi

By order of the Board  
BLB LIMITED  
*A. Mehra*  
(Anshul Mehra)  
Executive Director  
DIN:00014049



*Ahuja's*  
M.No. 090396  
29/05/22



## BLB LIMITED

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## AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2022

(₹ in lacs)

Particulars	As at 31.03.2022	As at 31.03.2021
<b>A) Cash Flow from Operating Activities</b>		
Profit before taxes	1,131	404
<b>Adjustments to reconcile net profit to net cash provided by operating activities:</b>		
Depreciation and Amortisation Expense	28	27
Adjustments in Depreciation for earlier years	-	1
Adjustments in Fixed Assets	-	-
Net (Gain) / Loss on Disposal of Property, Plant and Equipment	-	(2)
Net Gain/(Loss) on Disposal of Investments	(9)	(1)
Income from Investments	(33)	(9)
Premium on Open Contracts of Future & Options	(13)	25
Provision for Employees Gratuity adjusted	-	(2)
<b>Adjustments for (increase)/ decrease in operating assets:</b>		
Other Non-Current Financial Assets	(2,136)	104
Other Current Financial Assets	(763)	1,134
Inventories	(418)	(159)
Other Current Assets	(6)	21
<b>Adjustments for increase/ (decrease) in operating liabilities</b>		
Trade and Other Payables	-	(27)
Employee Benefit Obligations	-	-
Other Financial Liabilities	157	(31)
Other Current Liabilities	-	(902)
<b>Cash Generated from Operations</b>	<b>(2,062)</b>	<b>583</b>
Income Tax Net of Refunds	6	30
<b>Net Cash Inflow from Operating Activities</b>	<b>(2,056)</b>	<b>613</b>
<b>B) Cash Flow from Investing Activities</b>		
Payments for Property, Plant and Equipment including Capital Work in Progress	(3)	(17)
Proceeds from Sale of Property, Plant and Equipment	1	4
Proceeds from Sale/Redemption of Investments	57	15
Proceeds from Other Non-Current Assets	1,389	50
Income from Investments	33	9
Bank Balances not considered as Cash and Cash Equivalents	396	(20)
<b>Net Cash Inflow from Investing Activities</b>	<b>1,873</b>	<b>41</b>
<b>C) Cash Flow from Financing Activities</b>		
Repayment /Acceptance of Current Borrowings (Net)	155	(1,325)
<b>Net Cash Outflow from Financing Activities</b>	<b>155</b>	<b>(1,325)</b>
<b>Net (Decrease)/ Increase in Cash and Cash Equivalents</b>	<b>(28)</b>	<b>(671)</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>54</b>	<b>82</b>

## Notes :

- The Statement of Cash Flows has been prepared under the "Indirect Method" as set out in IND AS 7, "Statement of Cash Flows".
- 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 30th May, 2022.
- Previous year's figures have been re-grouped and re-arranged wherever necessary.

Date: 30/05/2022  
Place: New DelhiBy order of the Board  
BLB LIMITED

*A. Mehra*  
(Anshul Mehra)  
Executive Director  
DIN:00014049



*R. K. Ahuja*  
M.No. 090396  
30/05/22

## DECLARATION

*[Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 SEBI Circular NO. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 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 of the Company, M/s. R. K. Ahuja & Co., Chartered Accountants (FRN: 031632N), have issued the Auditor's Report with unmodified opinion on the audited financial statements for the financial year ended on 31<sup>st</sup> March, 2022.



(Anshul Mehra)  
Executive Director  
DIN: 00014049



(Deepak Shrivastava)  
Chief Financial Officer



Date: 30<sup>th</sup> May, 2022

Place: New Delhi

**BLB Limited**

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