

May 24, 2024

ISIN: INE791A01024

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

Sub: Outcome of the Meeting of Board of Directors held on 24th May, 2024 inter alia to consider and approve the Audited Financial Statements and Results along with Auditors' Report for the quarter and financial year ended on 31st March, 2024.

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 of the Company in its meeting held today i.e. on **Friday, 24th May, 2024** has inter alia, considered and approved the Audited Financial Statements and Results for the quarter and financial year ended 31st March, 2024 as recommended by the Audit Committee.

A copy of the Audited Financial Results for quarter and year ended 31st March, 2024 along with the Auditor's Report received from M/s. VSD & Associates, Chartered Accountants, the Statutory Auditors of the Company are enclosed herewith.

A 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 27th May, 2016 regarding Auditor's Report with unmodified opinion, duly signed by the Whole Time Director (Executive Director) and Chief Financial Officer of the Company are also enclosed herewith.

The financial results for the quarter and financial year ended 31st March, 2024 shall be available on the website of the Stock exchanges where equity shares of the Company are listed i.e. www.nseindia.com and www.bseindia.com and on Company's website www.blblimited.com.

Please note that the meeting of Board of Directors commenced at **02:00 p.m.** and was concluded at **06:00 p.m.**

We request you to kindly take the above information on record

Thanking you.

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, Email : infobl@blblimited.com

To,
The Board of Directors
BLB Limited
H.No.4760-61/23, 3rd 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, 2024 and the year to date results for the period 01-04-2023 to 31-03-2024 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.



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, 2024 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, 2024 in accordance with the accounting principles generally accepted in India.

Emphasis of Matter

7. We draw your attention to Note 6 of the Statement regarding the figures for the quarter ended March 31, 2024, 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, 2024 on which we issued an unmodified audit opinion vide our report dated May 24, 2024.

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.

Place: New Delhi
Date: May 24, 2024
UDIN : 24519066 BKBIMN1744

for VSD & Associates

Chartered Accountants

F.R.No.: 008726N



(Vaibhav Gupta)

Partner

M.No. 519066

BLB LIMITED

CIN: L67120DL1981PLC354823

(Corporate Member: NSE)

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

Website : www.blblimited.com, E-mail : infobl@blblimited.com


STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

S. No	PARTICULARS	(₹ in Lacs)				
		Quarter Ended			Year Ended	
		31-Mar-24 (Audited)	31-Dec-23 (Unaudited)	31-Mar-23 (Audited)	31-Mar-24 (Audited)	31-Mar-23 (Audited)
	Revenue					
I	Revenue from Operations					
II	Other Income	20,535	4,435	7,712	31,438	21,879
III	Total Revenue (I to II)	16	2	4	20	7
IV	Expenses	20,551	4,437	7,716	31,458	21,866
	a) Cost of Material Consumed					
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in Inventories of Stock-in-trade	18,490	4,931	7,680	31,558	21,653
	d) Employees Benefit Expenses	2,272	(803)	(251)	(1,065)	(946)
	e) Depreciation and Amortisation Expenses	31	36	33	132	122
	f) Finance Costs	7	3	6	19	26
	g) Other Expenses	26	28	19	123	86
	Total Expenses (a to g)	34	43	34	341	223
V	Profit before Exceptional Items (III- IV)	20,860	4,238	7,521	31,108	21,164
VI	Exceptional Items	(309)	199	195	350	722
VII	Profit before Tax (V + VI)	-	-	76	-	76
VIII	Tax Expenses	(309)	199	271	350	798
	Current Tax					
	Deferred Tax	(73)	50	(1)	145	0
IX	Profit/(Loss) for the period (VII- VIII)	-	1	45	(56)	193
X	Other Comprehensive income	(236)	148	227	261	605
	- to be reclassified to profit & loss in subsequent periods					
	Net gain/(loss) on FVTOCI Equity securities	(1)	-	0	0	1
	Income tax effect	(0)	-	1	(0)	1
	Net other comprehensive income to be reclassified to profit & loss in subsequent periods	(1)	-	1	0	2
XI	Total Comprehensive income for the Period (IX+X)	(237)	148	228	261	607
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	529	529	529	529	529
XIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				9,102	8,840
XIV	Earning Per Share of FV ₹1/- each before and after exceptional items) (Not annualized)					
	a) Basic	(0.45)	0.28	0.43	0.49	1.14
	b) Diluted	(0.45)	0.28	0.43	0.49	1.14

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 24th May 2024. The Company confirms that its statutory Auditors M/s VSD & Associates 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.
- 3) 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.
- 4) The operating profits of the 4th quarter have been adversely impacted by a loss of Rs. 830.59 Lacs booked due to the accounting policy followed by the company in respect of purchase & sale of ex-bonus shares on FIFO basis.
- 5) The market value of shares and securities held by the company as on 31st March 2024 is Rs. 8,856.55 lacs (Book Value: Rs. 2,992.06 lacs).
- 6) The figures for the quarter ended 31st March 2024 and 31st March 2023 are the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures upto the third quarter of the relevant financial year.
- 7) 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.



By order of the Board
BLB LIMITED

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

Date: 24th May 2024
 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, E-mail : infobl@blblimited.com

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024

(₹ in Lacs)

Sl. No.	Particulars	As at	As at
		31st March 2024	31st March 2023
		(Audited)	(Audited)
I. ASSETS			
Non-current assets			
(a)	Property, Plant and Equipment		
(b)	Capital work-in-progress	412	1,136
(c)	Investment Property	-	-
(d)	Intangible Assets	-	-
(e)	Financial Assets	1	1
	(i) Investments		
	(ii) Other Financial Assets	11	34
(f)	Deferred tax assets (net)	888	2,037
(g)	Other non-current assets	49	-
	Total Non-Current Assets		
		1,361	3,208
Current assets			
(a)	Inventories		
(b)	Financial Assets	2,992	1,927
	(i) Cash and cash equivalents		
	(ii) Other Financial Assets	1,327	581
(c)	Current Tax Assets (Net)	4,085	3,930
(d)	Other current assets	-	61
	Total Current Assets	75	81
	Total Assets	8,479	6,580
		9,840	9,788
II. EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share capital		
(b)	Other Equity	529	529
		9,102	8,840
LIABILITIES			
Non-Current liabilities			
	Deferred Tax Liabilities (Net)		
	Total Non - Current liabilities	-	8
Current liabilities			
(a)	Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	25	375
	- to MSME		
	- Other than MSME	-	-
	(iii) Other Financial Liabilities	3	1
(b)	Employee Benefit liability	113	35
(c)	Income Tax Liability (Net)	0	0
	Total Current liabilities	68	-
	Total Equity and Liabilities	209	411
		9,840	9,788

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



By order of the Board
BLB LIMITED

Apel

(Anshul Mehra)

Whole Time Director
(Executive Director)

DIN:00014049

Date: 24th May 2024

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, E-mail : infobl@blblimited.com**AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2024**

Particulars	(₹ in Lacs)	
	As at 31st March 2024	As at 31st March 2023
A) Cash Flow from Operating Activities		
Profit before taxes	350	798
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and Amortisation Expense	19	26
Net Loss/(Gain) on Disposal of Property, Plant and Equipment	177	(0)
Net Gain on Disposal of Investments	(0)	-
Interest on Income Tax Refund	(3)	(3)
Exceptional Item (Net of taxes)	-	(76)
Income from Investments	(0)	(0)
Premium on Open Contracts of Future & Options	(2)	(3)
Adjustments for (increase)/ decrease in operating assets:		
Other Non-Current Financial Assets	1,149	300
Other Current Financial Assets	(155)	(777)
Trade Receivables	(1065)	16
Inventories	6	(946)
Other Current Assets		(2)
Adjustments for increase/ (decrease) in operating liabilities		
Trade and Other Payables	2	(1)
Employee Benefit Obligations	(0)	-
Other Financial Liabilities	80	(156)
Cash Generated from/(used in) Operations	558	(824)
Income Tax Net of Refunds	(13)	(0)
Net Cash Inflow from/ (used in) Operating Activities	545	(824)
B) Cash Flow from Investing Activities		
Payments for Property, Plant and Equipment	(0)	(1)
Proceeds from Sale of Property, Plant and Equipment	528	5
Proceeds from Sale/Redemption of Investments	23	83
Payments on account of Investment Property	-	(136)
Proceeds from Sale of Investment Property	-	1,287
Reimbursement of expenses upon Sale of Investment Property	-	138
Income from Investments	0	0
Net Cash Inflow from Investing Activities	551	1,376
C) Cash Flow from Financing Activities		
Repayment /Acceptance of Current Borrowings (Net)	(350)	(25)
Net Cash Outflow from Financing Activities	(350)	(25)
Net Increase in Cash and Cash Equivalents	746	527
Cash and Cash Equivalents at the beginning of the financial year	581	54
Cash and Cash Equivalents at end of the year	1,327	581

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 meeting held on 24th May, 2024.
- Previous year's figures have been re-grouped and rearranged wherever necessary.

By order of the Board
BLB LIMITED

(Anshul Mehra)
Whole Time Director
(Executive Director)

DIN:00014049

Date: 24th May 2024

Place: New Delhi

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 27th May, 2016 for Audit Report with Unmodified Opinion(s)]

We, Anshul Mehra, Executive Director and Deepak Sharma, Chief Financial Officer of the Company do hereby declare that the Statutory Auditors of the Company, M/s. VSD & Associates, Chartered Accountants (FRN: 008726N), have issued the Auditor's Report with unmodified opinion on the audited financial statements for the financial year ended on 31st March, 2024.



(Anshul Mehra)
Executive Director
DIN: 00014049



(Deepak Sharma)
Chief Financial Officer



Date: 24th May, 2024

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 Tel : 011-49325600

Website : www.blblimited.com, Email : infobl@blblimited.com