

14<sup>th</sup> August, 2024

To,

Board of Directors  
M/s. BLB Limited  
H. No. 4760-61/23, 3<sup>rd</sup> Floor,  
Ansari Road, Daryaganj,  
New Delhi- 110002

**Sub : Resignation as a Statutory Auditors of M/s. BLB Limited**

Dear Sir(s)/ Ma'am,

We wish to inform you that in view of our other professional assignments and pre occupation, we are not in a position to devote our time to the affairs of the Company and accordingly, we are submitting our resignation as Statutory Auditors of the Company w.e.f. **August 14, 2024**.

It is hereby clarified that our firm neither have any sort of dispute nor have any concern relating to suppression of information by the management of the Company for the purpose of carrying out audit procedures.

Please find attached in Annexure A, the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

As per the requirements of the Companies Act, 2013, we shall be forwarding the copy of e-form ADT-3, as filed with the Registrar of Companies, in due course.

We thank you for the opportunity afforded in the past and wish the Company a successful future.

For VSD & Associates,  
Chartered Accountants  
(FRN: 008726N)

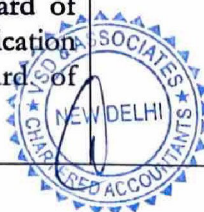


Vaibhav Gupta  
Partner  
Membership No. 519066

Encl: As above

**Disclosure of information from the Statutory Auditor upon resignation**

S. No.	Particulars	Information
1.	Name of the listed entity/ <del>material subsidiary</del>	M/s. BLB Limited
2.	Details of Statutory Auditors	
	Name	M/s. VSD & Associates
	Address	DD-34, Basement, Kalkaji, New Delhi- 110019
	Phone No.	011 40550699
	E-mail	<a href="mailto:admin@vsda.in">admin@vsda.in</a>
3.	Details of association with the listed entity/ <del>material subsidiary</del>	
	a) Date on which Statutory Auditor was appointed	Appointed in the 41 <sup>st</sup> Annual General Meeting of the Company held on 26 <sup>th</sup> September, 2022
	b) Date on which the term of the statutory auditor was scheduled to expire	On the date of conclusion of the 46 <sup>th</sup> Annual General Meeting of the Company scheduled to be held in the year 2027.
	c) Prior to resignation, the latest audit report/ limited review report submitted by the auditor and date of its submission.	Audit Report – Quarter and Financial Year ended 31 <sup>st</sup> March, 2024 (dated 24 <sup>th</sup> May, 2024)  and  Limited Review Report – Quarter ended 30 <sup>th</sup> June, 2024 (dated 14 <sup>th</sup> August, 2024)
4.	Detailed reasons of resignation	In view of our other professional assignments and pre occupation, we are not in a position to devote our time to the affairs of the Company and accordingly, we are submitting our resignation as Statutory Auditors of the Company w.e.f. August 14, 2024.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/ Board of Directors along with the date of communication made to the Audit Committee/ Board of Directors)	None





6.	In case the information requested by the auditor was not provided, then following shall be disclosed	
	a) Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the Management	
	b) Whether the lack of information would have significant impact on the financial statements/ results.	None
	c) Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	
	d) Whether the lack of information was prevalent in the previous reported financial statements/ results. If yes, on what basis the previous audit/limited review reports were issued	
7.	Any other facts relevant to resignation	None

### Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of our firm.

For VSD & Associates,  
Chartered Accountants  
(FRN: 008726N)



Vaibhav Gupta  
Partner  
Membership No. 519066