

V.B. INDUSTRIES LIMITED

CIN No.: L51909WB1982PLC035222

**P-27, PRINCEP STREET, 3RD FLOOR,
KOLKATA - 700072**

Tele-fax : 033 - 2234 9915, 2234 6937

E-mail : vbindustries1@gmail.com

Website : www.vbindustriesltd.in



August 13, 2024

**The Deputy Manager
Dept. of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001**

**The Company Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata-700 001**

Ref: **Scrip Code BSE – 539123, CSE-10032008**

Sub: **Submission of Unaudited Financial Results for Q1FY25**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 1st quarter ended on 30th June 2024 (Q-I) for the Financial Year ended 31st March 2025 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 14.50 Hrs. and concluded at 15.30 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **V. B. INDUSTRIES LIMITED**

**GWAL DAS VYAS
DIN: 01319377
MANAGING DIRECTOR**

Enclosed: a/a

V B INDUSTRIES LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata – 700 072

CIN : L51909WB1982PLC035222, Email : vbindustries1@gmail.com, Website : www.vbindustriesltd.com

Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date
		30.06.2024	Months ended	Months ended	figures as on
		Un-Audited	31.03.2024	30.06.2023	31.03.2024
			Audited	Un-Audited	Audited
I	Revenue from Operations	-	171.900	-	171.900
II	Other Income	54.000	107.317	43.500	239.817
III	Total Income (I+II)	54.000	279.217	43.500	411.717
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	359.790	-	359.790
	Employees Benefit Expenses	4.200	4.442	4.130	16.662
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	0.006	0.009	0.008	0.033
	Bad Debts Written Off	-	-	-	-
	Other Expenses	9.678	15.073	6.190	24.543
	Total Expenses (IV)	13.884	379.314	10.328	401.028
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	40.116	(100.097)	33.172	10.689
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	40.116	(100.097)	33.172	10.689
VIII	Tax Expenses				
	Current	9.178	(24.999)	7.297	2.697
	Deferred Tax	-	(0.185)	-	(0.185)
	Total Tax Expenses (VIII)	9.178	(25.184)	7.297	2.512
IX	Profit for the Period / Year from continuing operations (VII-VIII)	30.938	(74.913)	25.875	8.177
X	Other Comprehensive Income	-	-	-	-
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	Sub-Total A	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-
	Sub-Total B	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	30.938	(74.913)	25.875	8.177
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,310.795	1,310.795	1,310.795	1,310.795
XIII	Other Equity				8,205.791
XIV	Earnings per Share from Continuing Operations				
	a) Basic	0.236	(0.572)	0.197	0.062
	b) Diluted	0.236	(0.572)	0.197	0.062
XV	Earnings per Share from Discontinued Operations				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations				
	a) Basic	0.236	(0.572)	0.197	0.062
	b) Diluted	0.236	(0.572)	0.197	0.062

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on August 13, 2024.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2024 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.

For V. B. Industries Limited

Sd/-

Gwal Das Vyas
Managing Director

Place : Kolkata

Date : August 13, 2024



Limited Review Report by Auditors

The Board of Directors
V.B. Industries Limited

We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results of **M/S. V.B. Industries Limited** for the quarter and year to date results for the period from **1st April 2024 to 30th June 2024** which are included in the accompanying 'Financial Results' together with the notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', specified under Section 143(10) of the Companies Act 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Kumar Gokul Chandra & Associates.
Chartered Accountants
FRN: 323891E

Archana Jhunjunwala

(Archana Jhunjunwala)
Partner
Membership No. 069098



UDIN: 24069098 BIKCLOA 8721.
Place: Kolkata
Date: 13.08.2024

Branch : E 33, Scheme 19, Pearl Residency, Unit No 2, Murlipura, Jaipur, Rajasthan - 302039