

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 14, 2023

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 Association Ltd.
7, Lyons Range
Kolkata-700 001

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

Sub: **Submission of Unaudited Financial Results for Q1FY24**

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 2023 (Q-I) for the Financial Year ended 31st March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.50 Hrs. and concluded at 16.30 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



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 2023 to 30th June 2023** 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.

Place: Kolkata
Date: August 14, 2023

UDIN No. 23058769BGWHEJ4850

For Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants

FRN: 323891E



Rajesh Kumar Agarwal
RAJESH KUMAR AGARWAL
Partner
Membership No. 058769

V B INDUSTRIES LIMITED

Regd. Office: P-27, Princep Street, 1st Floor, Kolkata - 700 072
 CIN: L51909WB1982PLC015222, Email: vbindustries1@gmail.com, Website: www.vbindustriesltd.com
 Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2023

₹ in Lakhs

Sl. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date
		30.06.2023	Months ended	Months ended	figures as on
		Un-Audited	31.03.2023	30.06.2022	31.03.2023
			Audited	Un-Audited	Audited
I	Revenue from Operations	-	41,250	-	41,250
II	Other Income	43,500	60,864	37,500	172,354
III	Total Income (I+II)	43,500	102,114	37,500	213,614
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	168,500	-	168,500
	Employees Benefit Expenses	4,130	6,188	3,023	16,211
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	0.008	0.014	0.012	0.050
	Bad Debts Written Off	-	-	-	-
	Other Expenses	6.190	0.187	7.230	14.077
	Total Expenses (IV)	10.328	174.889	10.265	198.838
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	33.172	(72.775)	27.235	14.776
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	33.172	(72.775)	27.235	14.776
VIII	Tax Expenses				
	Current	7.297	(20.618)	7.082	3.391
	Deferred Tax	-	0.013	-	(0.011)
	Total Tax Expenses (VIII)	7.297	(20.605)	7.082	3.380
IX	Profit for the Period / Year from continuing operations (VII-VIII)	25.875	(52.170)	20.153	11.396
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)	25.875	(52.170)	20.153	11.396
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	-	-	-	8,197.614
XIV	Earnings per Share from Continuing Operations				
	a) Basic	0.197	(0.398)	0.154	0.087
	b) Diluted	0.197	(0.398)	0.154	0.087
XV	Earnings per Share from Discontinued Operations				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations				
	a) Basic	0.197	(0.398)	0.154	0.087
	b) Diluted	0.197	(0.398)	0.154	0.087

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 14, 2023.
- 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 2023 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.

Place : Kolkata
 Date : August 14, 2023



For V. B. Industries Limited
 Sd/-
 Gwal Das Vyas
 Managing Director