

# **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**



September 4, 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 (Revised)

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 1<sup>st</sup> quarter ended on 30<sup>th</sup> June 2023 (Q-I) for the Financial Year ended 31<sup>st</sup> March 2024 along with Limited Review Report by Statutory Auditors.

Please note that there is no change in any of figures but have inserted Signature of MD with Company Rubber Stamp which was missing in earlier submission.

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



RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES  
CHARTERED ACCOUNTANTS

38/48, ADYA NATH SAHA ROAD,  
ROOM NO.10, 2ND FLOOR,  
KOLKATA 700 048  
Mobile No. 09331784007  
Email rkgca@hotmail.com

## 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 **1<sup>st</sup> April 2023 to 30<sup>th</sup> 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 5<sup>th</sup> 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 5<sup>th</sup> 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



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

*Agarwal*  
RAJESH KUMAR AGARWAL  
Partner  
Membership No. 058769  
UDIN: 23058769BGWHEJ4850

## 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 2023

Sr. No.	Particulars	₹ in Lakhs			
		3 Months ended 30.06.2023	Preceding 3 Months ended 31.03.2023	Corresponding 3 Months ended 30.06.2022	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	41.250	-	41.250
II	Other Income	-	-	-	-
III	Total Income (I+II)	43.500	60.864	37.500	172.364
IV	Expenses	43.500	102.114	37.500	213.614
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-
	Employees Benefit Expenses	-	168.500	-	168.500
	Finance Costs	4.130	6.188	3.023	16.211
	Depreciation & Amortization Expenses	-	-	-	-
	Bad Debts Written Off	0.008	0.014	0.012	0.050
	Other Expenses	-	-	-	-
	Total Expenses (IV)	6.190	0.187	7.230	14.077
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	10.328	174.889	10.265	198.838
VI	Exceptional Items	33.172	(72.775)	27.235	14.776
VII	Profit / (Loss) before Tax (V-VI)	-	-	-	-
VIII	Tax Expenses	33.172	(72.775)	27.235	14.776
	Current	-	-	-	-
	Deferred Tax	7.297	(20.618)	7.082	3.391
	Total Tax Expenses (VIII)	-	0.013	-	(0.011)
		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 Rajesh Kumar Gokul Chandra & Associates  
Chartered Accountants  
FRN : 323891E,

(Rajesh Kumar Agarwal)  
Partner  
M. No.- 058769

For V. B. Industries Limited

Gwal Das Vyas  
Managing Director  
Kolkata