



V. B. INDUSTRIES LIMITED

CIN No. : U51909WB1982PLC035222

9, Old China Bazar Street, 5th Floor,

Room No. 85, Kolkata - 700 001

Tele-fax : 033 - 2242 7270

E-mail : vbindustries1@gmail.com

Website : www.vbindustriesltd.in

November 13, 2018

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 Q-II Results along with Limited Review Report by Statutory Auditors

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 2nd quarter ended on 30th September 2018 (Q-II) for the Financial Year ended 31st March 2019 along with Statement of Assets & Liabilities as on 30th September 2018 and "Limited Review Report" by Statutory Auditors.

The meeting was commenced at 12.50 Hrs. and concluded at 13.30Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For V. B. INDUSTRIES LIMITED

SHYAM SUNDAR PARASRAMKA
DIN : 00511476
MANAGING DIRECTOR

Enclosed : a/a

V. B. INDUSTRIES LIMITED

Regd. Office : 9, Old China Bazar Street, 5th Floor, Room no 85, Kolkata- 700001
CIN : LS1909WB1982PLC035222, Email : vbindustries1@gmail.com, Website : www.vbindustriesltd.in
Statement of Un-Audited Financial Results for the Quarter & Six months ended 30th September 2018

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	3 Months ended	Corresponding	6 Months ended	Corresponding	Year to date figures as on 31.03.2018
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	12.50	12.50	21.00	25.00	248.00	528.50
II	Other Income/(Loss)	-	-	-	-	-	44.67
III	Total Income (I+II)	12.50	12.50	21.00	25.00	248.00	573.17
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	179.00	582.97
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.03	1.92	-	1.95	-	(54.47)
	Employees Benefit Expenses	2.60	2.60	3.25	5.20	6.40	14.61
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.06	0.06	-	0.12	0.50	1.04
	Other Expenses	3.70	4.20	5.10	7.90	9.22	16.05
	Total Expenses (IV)	6.39	8.78	8.35	15.17	195.12	560.20
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	6.11	3.72	12.65	9.83	52.88	12.97
VI	Exceptional Items	-	-	-	-	-	(0.09)
VII	Profit / (Loss) before Tax (V-VI)	6.11	3.72	12.65	9.83	52.88	13.06
VIII	Tax Expenses						
	Current	-	-	-	-	-	4.03
	Deferred Tax	-	-	-	-	-	(0.02)
	Total Tax Expenses (VIII)	-	-	-	-	-	4.01
IX	Profit for the Period / Year from continuing operations (VII-VIII)	6.11	3.72	12.65	9.83	52.88	9.05
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	6.11	3.72	12.65	9.83	52.88	9.05
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80
XIII	Reserves excluding revaluation Reserves	-	-	-	-	-	8,666.34
XIV	Earnings per Share (Face Value of Re 10/- each)						
	a) Basic	0.05	0.03	0.10	0.07	0.40	0.07
	b) Diluted	0.05	0.03	0.10	0.07	0.40	0.07

Notes :

- As per Indian Accounting Standard (Ind AS) 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 November 13, 2018.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- Provision for Taxation, if any, will be made at the end of Financial Year.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at April 1, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.

Place : Kolkata

Date : 13th November, 2018



For V. B. Industries Limited
Sd/-

Shyam Sundar Parasramka
Managing Director

V B INDUSTRIES LIMITED
Statement of Assets & Liabilities as at 30th September 2018

(Rs. In Lakhs)

Particulars	As At	
	30th Sept 2018	31st March 2018
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Fixed Assets		
Tangible Assets	0.63	0.75
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	2.48	2.48
Total Non-Current Assets ...	3.11	3.23
Current Assets		
Inventories	142.54	144.49
Financial Assets		
Current Investments	-	-
Trade Receivables	8,691.36	8,691.36
Cash & Cash Equivalents	3.00	9.13
Bank Balances	2.10	18.07
Short Term Loans & Advances	7,202.27	7,177.27
Other Financial Assets	-	-
Other Current Assets	6.83	10.86
Total Non-Current Assets ...	16,048.10	16,051.18
Total Assets	16,051.21	16,054.41
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,310.79	1,310.79
Reserves & Surplus	8,676.17	8,666.34
Money Received against Share Warrants	-	-
Total Equity ...	9,986.96	9,977.13
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.36	0.36
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.36	0.36
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	5,995.86	5,995.86
Other Financial Liabilities	58.00	67.00
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	4.03
Other Current Liabilities	10.03	10.03
Total Current Liabilities ...	6,063.89	6,076.92
Total Liabilities	6,064.25	6,077.28
Total Equity & Liabilities	16,051.21	16,054.41





B.S KEDIA & CO.

CHARTERED ACCOUNTANTS

Off (H/O): 8/1, Lal Bazar Street, Bikaner Building, 1st Floor, Room No 8, Kolkata-700001

Off (Branch): 7/1A, Grant Lane, Room No 3C, Kolkata-700001

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Email: bskedia@gmail.com

Limited Review Report by Auditors

The Board of Directors

V B Industries Limited

We have reviewed the accompanying statement of Standalone **Unaudited** financial results of **V B Industries Limited** for the period ended **30th September 2018** and the Standalone Unaudited Statement of Assets and Liabilities as at **30th September 2018** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 Parent's personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

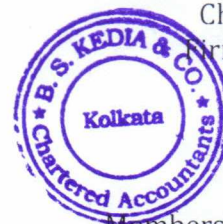
Place: Kolkata

Date: November 13, 2018

For M/s. B. S. Kedia & Co.

Chartered Accountants

Firm Reg. No. : 317159E



Vikash Kedia

Vikash Kedia

Partner

Membership Number: 066852