

# **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**



February 12, 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 Q3FY24**

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 3<sup>rd</sup> quarter ended on 31<sup>st</sup> December 2023 (Q-III) for the Financial Year ended 31<sup>st</sup> March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.30 Hrs. and concluded at 16.10 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 1<sup>st</sup> April 2023 to **31<sup>st</sup> December 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 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

Place: Kolkata  
Date: February 12, 2024



*Archana Jhunjunwala*

**Archana Jhunjunwala**  
Partner

Membership No. 069098  
UDIN : 24069098BKCLEW6777



## V. B. INDUSTRIES LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata- 700072

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

Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31st December 2023

Rs. in Lakhs

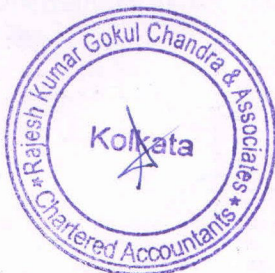
Sr. No.	Particulars	3 Months ended	Preceding 3	Correspondin	9 Months	Corresponding 9	Year to date
		31.12.2023	Months ended	g 3 Months	ended	Months ended	figures as on
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	41.250
II	Other Income/(Loss)	44.500	44.500	37.000	132.500	111.500	172.364
III	Total Income (I+II)	44.500	44.500	37.000	132.500	111.500	213.614
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	168.500
	Employees Benefit Expenses	4.000	4.090	3.500	12.220	10.023	16.211
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.008	0.008	0.012	0.024	0.036	0.050
	Bad debts w/off	-	-	-	-	-	-
	Other Expenses	1.850	1.430	2.360	9.470	13.890	14.077
	Total Expenses (IV)	5.858	5.528	5.872	21.714	23.949	198.838
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	38.642	38.972	31.128	110.786	87.551	14.776
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	38.642	38.972	31.128	110.786	87.551	14.776
VIII	Tax Expenses						
	Current	11.825	8.574	9.338	27.696	24.009	3.391
	Deferred Tax	-	-	(0.012)	-	(0.024)	(0.011)
	Total Tax Expenses (VIII)	11.825	8.574	9.326	27.696	23.985	3.380
IX	Profit for the Period / Year from continuing operations (VII-VIII)	26.817	30.398	21.802	83.090	63.566	11.396
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)	26.817	30.398	21.802	83.090	63.566	11.396
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,310.800	1,310.800	1,310.800	1,310.800	1,310.800	1,310.800
XIII	Other Equity	-	-	-	8,280.704	-	8,197.614
XIV	Earnings per Share (Face Value of Re 10/- each)						
	a) Basic	0.205	0.232	0.166	0.634	0.485	0.087
	b) Diluted	0.205	0.232	0.166	0.634	0.485	0.087

**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 February 12, 2024.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- 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.

Place : Kolkata  
Date : 12th February, 2024

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



For V. B. INDUSTRIES LIMITED

*Gwal Das Vyas*  
Authorised Signatory/Director