



# 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, 2021

**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 Q1FY22**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing herewith this letter, Provisional Financial Results (Un-audited) for the 1<sup>st</sup> quarter ended on 30<sup>th</sup> June 2021 (Q-I) for the Financial Year ended 31<sup>st</sup> March 2022 together 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



# V B INDUSTRIES LIMITED

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

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Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2021

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2021	Preceding 3 Months ended 31.03.2021	Corresponding 3 Months ended 30.06.2019	Year to date figures as on 31.03.2021
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	144.100	42.000	144.100
II	Other Income	35.000	12.689	-	139.689
III	Total Income (I+II)	35.000	156.789	42.000	283.789
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	144.100	-	144.100
	Employees Benefit Expenses	3.500	3.626	1.750	12.376
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	0.019	0.801	0.028	0.885
	Bad Debts Written Off	-	124.998	-	146.610
	Other Expenses	8.220	0.580	7.310	11.590
	Total Expenses (IV)	11.739	274.105	9.088	315.561
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	23.261	(117.316)	32.912	(31.772)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	23.261	(117.316)	32.912	(31.772)
VIII	Tax Expenses				
	Current	5.815	(21.639)	8.474	-
	Deferred Tax	(0.012)	(0.086)	(0.020)	(0.026)
	Total Tax Expenses (VIII)	5.803	(21.725)	8.454	(0.026)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	17.459	(95.591)	24.458	(31.746)
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)	17.459	(95.591)	24.458	(31.746)
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	-	-	-	8,182.517
XIV	Earnings per Share from Continuing Operations				
	a) Basic	0.133	(0.729)	0.187	(0.242)
	b) Diluted	0.133	(0.729)	0.187	(0.242)
XV	Earnings per Share from Discontinued Operations				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations				
	a) Basic	0.133	(0.729)	0.187	(0.242)
	b) Diluted	0.133	(0.729)	0.187	(0.242)

## 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 12, 2021.
- Being into the business of Finance & Investments, the operations of the Company were not much impacted due to the Satewide lock-down announced by State Government.
- 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 2021 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 12, 2021





**Auditor's Report on Quarterly Un-Audited Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI LODR Regulations, 2015**

The Board of Directors of  
**V B Industries Limited**

We have reviewed the accompanying statement of Un Audited Standalone Financial Results of **V B Industries Limited** for the quarter ended 30th June 2021 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 at their meeting held on 12th August, 2021, 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, M/S MAHATO PRABIR & ASSOCIATES CO.

Place: Kolkata

Date: August 12, 2021

UD108 NO - 21060238 AAAA  
DT - 12-08-2021.



(Chartered Accountants)

Reg No: 325966E

*Prabir Mahato*

Prabir Mahato  
(Partner)

Membership No. 060238