



# 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 8, 2022

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 Q3FY22

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 3<sup>rd</sup> quarter ended on 31<sup>st</sup> December 2021 (Q-III) for the Financial Year ended 31<sup>st</sup> March 2022 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 14.20 Hrs. and concluded at 14.50 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For V. B. INDUSTRIES LIMITED

*Gwal Das Vyas*  
GWAL DAS VYAS  
DIN: 01319377  
MANAGING DIRECTOR

Enclosed: a/a



# V. B. INDUSTRIES LIMITED

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

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Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31st December 2021

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.12.2021	Preeceding 3 Months ended 30.09.2021	Corresponding 3 Months ended 31.12.2020	9 Months ended 31.12.2021	Corresponding 9 Months ended 31.12.2020	Year to date figures as on 31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	210.020	-	210.020	-	144.100
II	Other Income/(Loss)	35.000	35.000	45.000	105.000	127.000	139.689
III	Total Income (I+II)	35.000	245.020	45.000	315.020	127.000	283.789
IV	Expenses	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	120.000	-	120.000	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	93.660	-	93.660	-	144.100
	Employees Benefit Expenses	3.500	3.500	3.500	10.500	8.750	12.376
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.019	0.019	0.028	0.057	0.084	0.885
	Bad debts w/off	-	-	21.612	-	21.612	146.610
	Other Expenses	1.840	1.900	1.600	11.960	11.010	11.590
	Total Expenses (IV)	5.359	219.079	26.740	236.177	41.456	315.561
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	29.641	25.941	18.260	78.843	85.544	(31.772)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	29.641	25.941	18.260	78.843	85.544	(31.772)
VIII	Tax Expenses	-	-	-	-	-	-
	Current	7.411	6.485	4.565	19.711	21.639	-
	Deferred Tax	(0.012)	(0.012)	(0.020)	0.036	0.060	(0.026)
	Total Tax Expenses (VIII)	7.399	6.473	4.545	19.747	21.699	(0.026)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	22.242	19.468	13.715	59.096	63.845	(31.746)
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)	22.242	19.468	13.715	59.096	63.845	(31.746)
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	-	-	-	8,241.613	-	8,182.517
XIV	Earnings per Share (Face Value of Re 10/- each)	-	-	-	-	-	-
	a) Basic	0.170	0.149	0.105	0.451	0.487	(0.242)
	b) Diluted	0.170	0.149	0.105	0.451	0.487	(0.242)

## 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 8, 2022.
- 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 novel corona virus (COVID-19) pandemic continues to spread rapidly across the world including India, The continued impact of such pandemic, despite various measures taken by the Government and authorities is not clear and the company to the extent possible has considered a likely effect of such pandemic in its operations and preparation of the interim financial results for the quarter ended December 31, 2021.
- The Statutory Auditors have carried Limited Review for above Financial Results.

Place : Kolkata  
Date : 8th February, 2022



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





# MAHATO PRABIR & ASSOCIATES

CHARTERED ACCOUNTANTS

16/2G/1B, DOVER TERRACE,  
KOLKATA - 700 019.

## 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 2021 to **31<sup>st</sup> December 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.

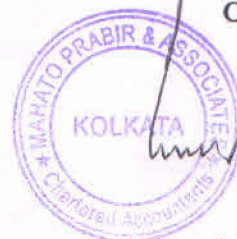
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 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 **MAHATO PRABIR & ASSOCIATES**  
Chartered Accountants  
FRN: 325966E

Place: Kolkata  
Date: February 8, 2022



**PRABIR MAHATO**  
Proprietor  
Membership No. 060238

UIN- 22060238 AATOGS 9648