



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

March 13, 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 Q3FY23 (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 herewith this letter, Provisional Financial Results (Un-audited) for the 3rd quarter ended on 31st December 2022 (Q-III) for the Financial Year ended 31st March 2023 together with Limited Review Report by Statutory Auditors.

There is no change in Financial Results whereas the revised Results are containing Signing and Stamping of Company which was missing in previous submission.

The meeting was commenced at 15.00 Hrs. and concluded at 15.45 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- 700072

CIN : LS1909WB1982PLC035222, Email : vbindustries1@gmail.com, Website : www.vbindustriesltd.in

Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31st December 2022

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.12.2022 Un-Audited	Preceding 3 Months ended 30.09.2022 Un-Audited	Corresponding 3 Months ended 31.12.2021 Un-Audited	9 Months ended 31.12.2022 Un-Audited	Corresponding 9 Months ended 31.12.2021 Un-Audited	Year to date figures as on 31.03.2022 Audited
I	Revenue from Operations	-	-	-	-	210.020	236.820
II	Other Income/(Loss)	37.000	37.000	35.000	111.500	105.000	132.956
III	Total Income (I+II)	37.000	37.000	35.000	111.500	315.020	369.776
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	120.000	345.730
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	93.660	(43.710)
	Employees Benefit Expenses	3.500	3.500	3.500	10.023	10.500	15.024
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.012	0.012	0.019	0.036	0.057	0.074
	Bad debts w/off	-	-	-	-	-	-
	Other Expenses	2.360	4.300	1.840	13.890	11.960	48.290
	Total Expenses (IV)	5.872	7.812	5.359	23.949	236.177	365.408
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	31.128	29.188	29.641	87.551	78.843	4.368
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	31.128	29.188	29.641	87.551	78.843	4.368
VIII	Tax Expenses						
	Current	9.338	7.589	7.411	24.009	19.711	0.706
	Deferred Tax	(0.012)	(0.012)	(0.012)	(0.024)	0.036	(0.017)
	Total Tax Expenses (VIII)	9.326	7.577	7.399	23.985	19.747	0.688
IX	Profit for the Period / Year from continuing operations (VII-VIII)	21.802	21.611	22.242	63.566	59.096	3.680
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)	21.802	21.611	22.242	63.566	59.096	3.680
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	-	-	-	8,246.083	-	8,182.517
XIV	Earnings per Share (Face Value of Re 10/- each)						
	a) Basic	0.166	0.165	0.170	0.485	0.451	0.028
	b) Diluted	0.166	0.165	0.170	0.485	0.451	0.028

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 13, 2023.
- 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 : 13th February, 2023

For V. B. Industries Limited

Sd/-

Gwal Das Vyas
Managing Director





MAHATO PRABIR & ASSOCIATES

CHARTERED ACCOUNTANTS

**16/2G/1B, DOVER TERRACE,
KOLKATA - 700019.**

e-Mail: mahato.prabir@yahoo.in

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 1st April 2022 to **31st December 2022** 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.

Place: Kolkata
Date: February 13, 2023



For Mahato Prabir & Associates
Chartered Accountants

FRN: 325966E

Prabir Mahato

Prabir Mahato

Partner

Membership No. 060238

UDIN - 23060238 BGYSNJ 2188

DT- 13-02-2023