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 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**

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.

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**
Gwaldas Vyas
GWAL DAS VYAS
DIN: 01319377
MANAGING DIRECTOR

Enclosed: a/a

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 on 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

Prabir Mahato

Prabir Mahato
Partner
Membership No. 060238

Place: Kolkata
Date: February 13, 2023

UDIN - 23060238BGYSNJ2188
DT- 13-02-2023

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 2022

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.12.2022	Preeceding 3 Months ended 30.09.2022	Corresponding 3 Months ended 31.12.2021	9 Months ended 31.12.2022	Corresponding 9 Months ended 31.12.2021	Year to date figures as on 31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	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 :

1. 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.
2. Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on February 13, 2023.
3. Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
4. 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.
5. 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
KOLKATA
Chartered Accountants