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.com

February 12, 2025

The Deputy Manager
Dept. of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Ref: **Scrip Code – 539123**

Sub: **Submission of Q3FY25 Unaudited Financial Results**

Respected Sir or Madam,

With reference to the above and in order to comply with Clause 43 of Listing Agreement, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 3rd Quarter ended on 31st December 2024 (Q-III) for the financial year ending on 31st March 2025 along with Limited Review Report from Statutory Auditors.

The meeting was commenced at 16.00 Hrs. and concluded at 16.45 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **V. B. INDUSTRIES LIMITED**

DHRUVA NARAYAN JHA

Digitally signed by DHRUVA NARAYAN JHA
DN: cn=DHRUVA NARAYAN JHA, c=IN, st=West Bengal, o=Personal, title=2511, serialNumber=ddd1737fb8696936dce5f01fb8b90ee5e79eeedcfd25544ea35fa548fe6a54ea
Date: 2025.02.12 16:53:17 +05'30'

DHRUVA NARAYAN JHA
DIN: 01286654
MANAGING DIRECTOR

Enclosed: a/a

RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES
CHARTERED ACCOUNTTANTS

38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
KOLKATA 700 048
Mobile No. 09331784007
Email rkgca@hotmail.com

Limited Review Report by Auditors

The Board of Directors of
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 2024 to 31st December 2024** 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 Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants
FRN: 323891E

Place: Kolkata
Date: February 12, 2025

Rajesh Kumar Gokul Chandra & Associates * Chartered Accountants * Kolkata

Archana Jhunjhunwala

Archana Jhunjhunwala
Partner
Membership No. 069098
UDIN: 25069098BMHIKW6406

Branch: E 33, Scheme 19, Pearl Residency, Unit No 2, Murlipura, Jaipur, Rajasthan - 302039

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 2024

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 31.12.2024	Preeceding 3 Months ended 30.09.2024	Corresponding 3 Months ended 31.12.2023	9 Months ended 31.12.2024	Corresponding 9 Months ended 31.12.2023	Year to date figures as on 31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	45.000	-	-	45.000	-	171.900
II	Other Income/(Loss)	54.000	54.000	44.500	162.000	132.500	239.817
III	**Total Income (I+II)**	**99.000**	**54.000**	**44.500**	**207.000**	**132.500**	**411.717**
IV	**Expenses**						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	117.500	-	-	117.500	-	359.790
	Employees Benefit Expenses	4.200	4.200	4.000	12.600	12.220	16.662
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.006	0.006	0.008	0.018	0.024	0.033
	Bad debts w/off	-	-	-	-	-	-
	Other Expenses	3.477	1.950	1.850	15.105	9.470	24.543
	Total Expenses (IV)	**125.183**	**6.156**	**5.858**	**145.223**	**21.714**	**401.028**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**(26.183)**	**47.844**	**38.642**	**61.777**	**110.786**	**10.689**
VI	Exceptional Items	(1.030)	-	-	(1.030)	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**(25.153)**	**47.844**	**38.642**	**62.807**	**110.786**	**10.689**
VIII	**Tax Expenses**						
	Current	(3.774)	4.016	11.825	9.420	27.696	2.697
	Deferred Tax	-	-	-	-	-	(0.185)
	Total Tax Expenses (VIII)	**(3.774)**	**4.016**	**11.825**	**9.420**	**27.696**	**2.512**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**(21.379)**	**43.828**	**26.817**	**53.387**	**83.090**	**8.177**
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)**	**(21.379)**	**43.828**	**26.817**	**53.387**	**83.090**	**8.177**
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	-			8,259.178	-	8,205.791
XIV	**Earnings per Share (Face Value of Re 10/- each)**						
	a) Basic	(0.163)	0.334	0.205	0.407	0.634	0.062
	b) Diluted	(0.163)	0.334	0.205	0.407	0.634	0.062

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 12, 2025.
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 : 12th February, 2025

Rajesh Kumar Gokul Chandra & Associates * Chartered Accountants * Kolkata

For V. B. Industries Limited
Sd/-
Dhruva Narayan Jha
Managing Director

For V. B. INDUSTRIES LIMITED
Dhruva Narayan Jha
Authorised Signatory/Director