

## V. B. INDUSTRIES LIMITED

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

CIN : L51909WB1982PLC035222, Email : vbindustries1@gmail.com, Website : www.vbindustriestd.in

### Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2022

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2022	Months ended	Months ended	figures as on	figures as on
		Audited	31.12.2021	31.03.2021	31.03.2022	31.03.2021
			Un-Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	26.800	-	144.100	236.820	144.100
II	Other Income/(Loss)	27.956	35.000	12.689	132.956	139.689
<b>III</b>	<b>Total Income (I+II)</b>	<b>54.756</b>	<b>35.000</b>	<b>156.789</b>	<b>369.776</b>	<b>283.789</b>
<b>IV</b>	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	225.730	-	-	345.730	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(137.370)	-	144.100	(43.710)	144.100
	Employees Benefit Expenses	4.524	3.500	3.626	15.024	12.376
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	0.017	0.019	0.801	0.074	0.885
	Bad debts w/off	-	-	124.998	-	146.610
	Other Expenses	36.330	1.840	0.580	48.290	11.590
	<b>Total Expenses (IV)</b>	<b>129.231</b>	<b>5.359</b>	<b>274.105</b>	<b>365.408</b>	<b>315.561</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(74.475)</b>	<b>29.641</b>	<b>(117.316)</b>	<b>4.368</b>	<b>(31.772)</b>
VI	Exceptional Items	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(74.475)</b>	<b>29.641</b>	<b>(117.316)</b>	<b>4.368</b>	<b>(31.772)</b>
<b>VIII</b>	<b>Tax Expenses</b>					
	Current	(19.005)	7.411	(21.639)	0.706	-
	Deferred Tax	(0.053)	(0.012)	(0.086)	(0.017)	(0.026)
	<b>Total Tax Expenses (VIII)</b>	<b>(19.058)</b>	<b>7.399</b>	<b>(21.725)</b>	<b>0.689</b>	<b>(0.026)</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(55.417)</b>	<b>22.242</b>	<b>(95.591)</b>	<b>3.679</b>	<b>(31.746)</b>
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	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI</b>	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(55.417)</b>	<b>22.242</b>	<b>(95.591)</b>	<b>3.679</b>	<b>(31.746)</b>
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
XIII	Other Equity	-	-	-	8,186.196	8,182.517
<b>XIV</b>	<b>Earnings per Share (Face Value of Re 10/- each)</b>					
	a) Basic	(0.423)	0.170	(0.729)	0.028	(0.242)
	b) Diluted	(0.423)	0.170	(0.729)	0.028	(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 May 26, 2022.
- The Statutory Auditors have carried out Audit for above Financial Results.
- 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.
- 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 2022 and 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.

Place : Kolkata  
Date : May 26, 2022

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

**V. B. INDUSTRIES LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 31st March 2022	As At 31st March 2021
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	0.149	0.223
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>0.149</b>	<b>0.223</b>
<b>Non-Current Financial Assets</b>		
Non-current investments	-	-
Trade receivables, non-current	2,413.760	2,405.020
Loans, non-current	-	-
Other non-current financial assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>2,413.760</b>	<b>2,405.020</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	194.300	150.590
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	0.550	0.190
Bank Balances	4.458	45.865
Short Term Loans & Advances	7,477.924	7,226.345
Other Financial Assets	21.241	17.309
Other Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>7,698.473</b>	<b>7,440.299</b>
<b>Total Assets .....</b>	<b>10,112.382</b>	<b>9,845.542</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,310.795	1,310.795
Reserves & Surplus	8,186.196	8,182.517
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>9,496.991</b>	<b>9,493.312</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Tax Liabilities	0.706	-
Deferred Tax Liabilities (Net)	0.212	0.229
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>0.918</b>	<b>0.229</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	416.000	324.000
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	27.302	24.251
Other Current Liabilities	171.171	3.750
<b>Total Current Liabilities ...</b>	<b>614.473</b>	<b>352.001</b>
<b>Total Liabilities .....</b>	<b>615.391</b>	<b>352.230</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>10,112.382</b>	<b>9,845.542</b>

**V B INDUSTRIES LIMITED**  
Statement of Cash Flow as at 31st March, 2022

₹ In Lakhs

Particulars	31.03.2022	31.03.2021
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before tax and extraordinary Items</i>	<b>4.368</b>	<b>(31.771)</b>
<i>Adjustments for</i>		
Depreciation	0.074	0.111
Deferred revenue expenditure w/off	-	0.774
Preliminary expenses w/off	-	-
<b><i>Operating profit before working capital changes</i></b>	<b>4.442</b>	<b>(30.886)</b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) Loan & Advances	(251.579)	78.100
Decrease / (Increase) Trade Receivable	(8.740)	-
Decrease / (Increase) in Inventories	(43.710)	(13.150)
Decrease / (Increase) in Other Current Assets	(3.932)	(3.277)
(Decrease) / Increase in Trade Payable	92.000	-
(Decrease) / Increase in Other Current Liabilities and Provisions	170.472	12.675
<b><i>Cash Generated from operations</i></b>	<b>(45.489)</b>	<b>74.348</b>
Income tax earlier year	-	-
Extra Ordinary Items	-	-
Income Tax Liability for the year	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(41.047)</b>	<b>43.462</b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Decrease / (Increase) in Fixed Assets	-	-
Decrease / (Increase) in None Current Assets	-	-
Deferred Tax Assets	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>-</b>	<b>-</b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Extraordinary Items	-	-
<b><i>Net Cash used in Financing Activities (A+B+C)</i></b>	<b>-</b>	<b>-</b>
<b><i>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</i></b>	<b>(41.047)</b>	<b>43.462</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	46.055	2.592
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	5.008	46.055