



**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**

August 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 Unaudited Financial Results for Q1FY26**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 1<sup>st</sup> quarter ended on 30<sup>th</sup> June 2025 (Q-I) for the Financial Year ended 31<sup>st</sup> March 2026 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.00 Hrs. and concluded at 15.40 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,

For **V. B. INDUSTRIES LIMITED**

**DHRUVA NARAYAN JHA**

**DIN: 01286654**

**MANAGING DIRECTOR**

Enclosed: a/a

## V B INDUSTRIES LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata – 700 072

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

### Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2025	Preceding 3 Months ended 31.03.2025	Corresponding 3 Months ended 30.06.2024	Year to date figures as on 31.03.2025
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	42.60	-	87.60
II	Other Income	52.04	46.33	54.00	208.33
III	<b>Total Income (I+II)</b>	<b>52.04</b>	<b>88.93</b>	<b>54.00</b>	<b>295.93</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	88.22	-	205.72
	Employees Benefit Expenses	3.18	4.20	4.20	16.80
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	0.00	0.00	0.01	0.02
	Bad Debts Written Off	-	-	-	-
	Other Expenses	5.90	31.09	9.68	46.19
	<b>Total Expenses (IV)</b>	<b>9.08</b>	<b>123.51</b>	<b>13.88</b>	<b>268.73</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>42.96</b>	<b>(34.58)</b>	<b>40.12</b>	<b>27.19</b>
VI	Exceptional Items	-	27.64	-	28.67
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>42.96</b>	<b>(62.23)</b>	<b>40.12</b>	<b>(1.48)</b>
VIII	<b>Tax Expenses</b>				
	Current	10.81	(1.58)	9.18	7.84
	Deferred Tax	-	(0.01)	-	(0.01)
	<b>Total Tax Expenses (VIII)</b>	<b>10.81</b>	<b>(1.59)</b>	<b>9.18</b>	<b>7.83</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>32.15</b>	<b>(60.63)</b>	<b>30.94</b>	<b>(9.31)</b>
X	<b>Other Comprehensive Income</b>	-	-	-	-
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	<b>Sub-Total A</b>	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-
	<b>Sub-Total B</b>	-	-	-	-
	<b>Other Comprehensive Income (A+B)</b>	-	-	-	-
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>32.15</b>	<b>(60.63)</b>	<b>30.94</b>	<b>(9.31)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,310.80	1,310.80	1,310.80	1,310.80
XIII	Other Equity				8,196.48
XIV	<b>Earnings per Share from Continuing Operations</b>				
	a) Basic	0.25	(0.46)	0.24	(0.07)
	b) Diluted	0.25	(0.46)	0.24	(0.07)
XV	<b>Earnings per Share from Discontinued Operations</b>				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>				
	a) Basic	0.25	(0.46)	0.24	(0.07)
	b) Diluted	0.25	(0.46)	0.24	(0.07)

#### Notes :

- As per Indian Accounting Standard (IndAS) 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 August 12, 2025.
- 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.
- 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 2025 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.

**For V. B. Industries Limited**

Sd/-

Place : Kolkata

Date : August 12, 2025

**Dhruva Narayan Jha**  
**Managing Director**



RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

**TO THE BOARD OF DIRECTORS OF  
V. B. Industries Limited**

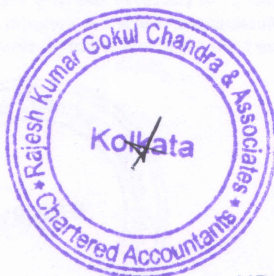
1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of V. B. Industries Limited ('the Company') for the quarter ended June 30, 2025 attached herewith, being submitted by the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, (the "Listing Regulation").
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rajesh Kumar Gokul Chandra & Associates**

Chartered Accountant  
Firm Registration No. 323891E



*Archana Jhunhwal*

**Archana Jhunhwal**  
Partner  
Membership No.069098

Kolkata  
August 12, 2025

UDIN: **25069098BMHIWF3598**

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