

V. B. INDUSTRIES LIMITED

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

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

Statement of Un-Audited Financial Results for the Quarter & Six months ended 30th September 2025

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2025	3 Months ended 30.06.2025	Corresponding 3 Months ended 30.09.2024	6 Months ended 30.09.2025	Corresponding 6 Months ended 30.09.2024	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	–	–	–	–	–	87.60
II	Other Income	53.00	52.04	54.00	105.04	108.00	208.33
III	Total Income (I+II)	53.00	52.04	54.00	105.04	108.00	295.93
IV	Expenses						
	Cost of Material Consumed	–	–	–	–	–	–
	Purchases	–	–	–	–	–	–
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	–	–	–	–	–	205.72
	Employees Benefit Expenses	3.33	3.18	4.20	6.51	8.40	16.80
	Finance Costs	–	–	–	–	–	–
	Depreciation & Amortization Expenses	0.01	0.00	0.01	0.01	0.01	0.02
	Bad Debts written off	–	–	–	–	–	–
	Other Expenses	1.88	5.90	1.95	7.78	11.63	46.19
	Total Expenses (IV)	5.22	9.08	6.16	14.30	20.04	268.73
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	47.78	42.96	47.84	90.74	87.96	27.19
VI	Exceptional Items	–	–	–	–	–	28.67
VII	Profit / (Loss) before Tax (V-VI)	47.78	42.96	47.84	90.74	87.96	(1.48)
VIII	Tax Expenses						
	Current	12.03	10.81	4.02	22.84	13.19	7.84
	Deferred Tax	–	–	–	–	–	(0.01)
	Total Tax Expenses (VIII)	12.03	10.81	4.02	22.84	13.19	7.83
IX	Profit for the Period / Year from continuing operations (VII-VIII)	35.75	32.15	43.83	67.90	74.77	(9.31)
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)	35.75	32.15	43.83	67.90	74.77	(9.31)
XII	Paid-up Equity Share Capital (Face Value of Rs.10/-each)	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80
XIII	Other Equity	–	–	–	8,264.38	8,271.25	8,196.48
XIV	Earnings per Share (Face Value of Rs.10/- each)						
	a) Basic	0.27	0.25	0.33	0.52	0.57	(0.07)
	b) Diluted	0.27	0.25	0.33	0.52	0.57	(0.07)

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 November 12, 2025
- 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.
- Balance in the account of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

Place : Kolkata

Date : November 12, 2025

For V. B. Industries Limited

Sd/-

Dhruva Narayan Jha
Managing Director

V. B. INDUSTRIES LIMITED

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2025	As At 30th Sept 2024
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.04	0.05
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	0.04	0.05
Non-Current Financial Assets		
Non-current investments	-	-
Trade Receivables, Non-Current	1,640.35	2,243.49
Loans, Non-Current	8,310.37	7,796.90
Other Non-Current Financial Assets	16.08	19.65
Total Non-Current Financial Assets ...	9,966.80	10,060.04
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	216.08	194.30
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	5.89	7.30
Bank Balances	51.62	2.85
Short Term Loans & Advances	-	-
Other Financial Assets	-	28.47
Other Current Assets	-	-
Total Non-Current Assets ...	273.59	232.92
Total Assets	10,240.42	10,293.01
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,310.80	1,310.80
Reserves & Surplus	8,264.39	8,280.56
Money Received against Share Warrants	-	-
Total Equity ...	9,575.18	9,591.35
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Trade Payables	557.54	571.04
Current Tax Liabilities (Net)	-	-
Deferred Tax Liabilities (Net)	0.01	0.02
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	557.55	571.06
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	49.58	70.84
Short Term Provisions	-	-
Current Tax Liabilities (Net)	27.29	13.19
Other Current Liabilities	30.83	46.57
Total Current Liabilities ...	107.69	130.61
Total Liabilities	665.24	701.66
Total Equity & Liabilities	10,240.42	10,293.01

V. B. INDUSTRIES LIMITED

Cash Flow Statement for the Half Year Ended 30 September 2025

(Rs. In Lakhs)

Particulars		As At 30.09.2025	As At 30.09.2024
Cash Flow from/(used in) Operating Activities			
Profit before Tax		90.74	87.96
Adjustment for:			
Interest Income		105.04	-
Depreciation and Amortization		0.01	0.01
Operating Profit before Working Capital Changes		195.79	87.97
Movement in Working Capital:			
Decrease/(Increase) in Trade Receivables		550.11	0.80
Decrease/(Increase) in Inventories		-	-
Decrease/(Increase) in Loans & Advances		(568.08)	(93.51)
Decrease/(Increase) in Current Assets		-	-
Decrease/(Increase) in Other Current Assets		-	0.10
Decrease/(Increase) in Trade Payable		-	-
Decrease/(Increase) in Financial Liabilities		-	3.00
Increase/(Decrease) in Other Current Liabilities & Provisions		(5.90)	20.97
Cash Generated/(used) in Operations		171.92	19.33
Income Tax earlier year		(22.84)	(13.19)
Extra Ordinary Items		-	-
Net Cash From Operating Activities	(A)	149.08	6.14
Cash Flow from/(used) Investing Activities			
Decrease/(Increase) In Fixed Assets		-	-
Decrease/(Increase) In Non Current Assets		-	-
Deferred Tax Assets		-	-
Adjustment for Fair value Loss/Gain		-	-
(Increase)/decrease in Depreciation and Amortization		-	-
Cash Generated/(used) in Investing Activities	(B)	-	-
Interest Received		(105.04)	
Decrease/(Increase) In Fixed Assets		(0.01)	
Cash Flow Financing Activities			
Purchase/Sale of Fixed Assets		-	-
Net Cash used in Financing Activities	(C)	(105.05)	-
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B+C)	44.03	6.14
Total Cash and Cash Equivalent at beginning of year		13.48	4.01
Total Cash and Cash Equivalent at end of year		57.51	10.15
Net increase/(decrease) as disclosed above		44.03	6.14