

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 2022

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	3 Months ended	Corresponding	6 Months ended	Corresponding	Year to date figures as on 31.03.2022
		30.09.2021	30.06.2022	30.09.2021	30.09.2022	6 Months ended 30.09.2020	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	210.020	-	210.020	236.820
II	Other Income	37.000	37.500	35.000	74.500	70.000	132.956
III	Total Income (I+II)	37.000	37.500	245.020	74.500	280.020	369.776
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	120.000	-	120.000	345.730
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	93.660	-	93.660	(43.710)
	Employees Benefit Expenses	3.500	3.023	3.500	6.523	7.000	15.024
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.012	0.012	0.019	0.024	0.038	0.074
	Bad Debts written off	-	-	-	-	-	-
	Other Expenses	4.300	7.230	1.900	11.530	10.120	48.290
	Total Expenses (IV)	7.812	10.265	219.079	18.077	230.818	365.408
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	29.188	27.235	25.941	56.423	49.202	4.368
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	29.188	27.235	25.941	56.423	49.202	4.368
VIII	Tax Expenses						
	Current	7.589	7.082	6.485	14.671	12.300	0.706
	Deferred Tax	(0.012)	-	(0.012)	(0.012)	(0.024)	(0.017)
	Total Tax Expenses (VIII)	7.577	7.082	6.473	14.659	12.276	0.688
IX	Profit for the Period / Year from continuing operations (VII-VIII)	21.611	20.153	19.468	41.764	36.926	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)	21.611	20.153	19.468	41.764	36.926	3.680
XII	Paid-up Equity Share Capital (Face Value of Rs.10/-each)	1,310.800	1,310.800	1,310.800	1,310.800	1,310.800	1,310.800
XIII	Other Equity	-	-	-	8,227.960	-	8,186.196
XIV	Earnings per Share (Face Value of Rs.10/- each)						
	a) Basic	0.165	0.154	0.149	0.319	0.282	0.028
	b) Diluted	0.165	0.154	0.149	0.319	0.282	0.028

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 10, 2022
- 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.

Place : Kolkata

Date : 10th November, 2022

For V. B. Industries Limited

Sd/-

Gwal Das Vyas
Managing Director

V. B. INDUSTRIES LIMITED

Cash Flow Statement for the Half Year Ended 30 September 2022

(Rs. In Lakhs)

Particulars		As At 30.09.2022	As At 30.09.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		56.423	49.202
Adjustment for:			
Deferred Revenue Expenditure		-	-
Depreciation and Amortization		0.024	0.038
Operating Profit before Working Capital Changes		56.447	49.240
Movement in Working Capital:			
Decrease/(Increase) in Trade Receivables		-	-
Decrease/(Increase) in Inventories		-	93.660
Decrease/(Increase) in Loans & Advances		15.229	(238.206)
Decrease/(Increase) in Current Assets		-	-
Decrease/(Increase) in Other Current Assets		(4.412)	-
Decrease/(Increase) in Trade Payable		-	-
Decrease/(Increase) in Financial Liabilities		-	35.500
Increase/(Decrease) in Other Current Liabilities & Provisions		(49.143)	29.444
Cash Generated/(used) in Operations		18.121	(30.362)
Income Tax earlier year		(14.671)	(12.300)
Extra Ordinary Items		-	-
Net Cash From Operating Activities	(A)	3.450	(42.662)
Cash Flow from/(used) Investing Activities			
Decrease/(Increase) In Fixed Assets		-	0.038
Decrease/(Increase) In Non Current Assets		-	-
Deferred Tax Assets		-	0.024
Adjustment for Fair value Loss/Gain		-	-
(Increase)/decrease in Depreciation and Amortization		(0.024)	(0.038)
Cash Generated/(used) in Investing Activities	(B)	(0.024)	0.024
Cash Flow Financing Activities			
Purchase/Sale of Fixed Assets		-	-
Net Cash used in Financing Activities	(C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B+C)	3.426	(42.638)
Total Cash and Cash Equivalent at beginning of year		5.008	46.055
Total Cash and Cash Equivalent at end of year		8.434	3.417
Net increase/(decrease) as disclosed above		(3.426)	42.638

V. B. INDUSTRIES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	30th September 2022	31st March 2022
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.125	0.149
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	0.125	0.149
Non-Current Financial Assets		
Non-current investments	-	-
Trade receivables, non-current	2,413.760	2,413.760
Loans, non-current	-	-
Other non-current financial assets	-	-
Total Non-Current Financial Assets ...	2,413.760	2,413.760
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	194.300	194.300
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	0.540	0.550
Bank Balances	7.894	4.458
Short Term Loans & Advances	7,462.695	7,477.924
Other Financial Assets	24.984	21.241
Other Current Assets	-	-
Total Non-Current Assets ...	7,690.412	7,698.473
Total Assets	10,104.297	10,112.382
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,310.795	1,310.795
Reserves & Surplus	8,227.960	8,186.196
Money Received against Share Warrants	-	-
Total Equity ...	9,538.755	9,496.991
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Trade Payables	416.000	416.000
Current Tax Liabilities (Net)	-	0.706
Deferred Tax Liabilities (Net)	0.212	0.212
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	416.212	416.918
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	15.377	27.302
Other Current Liabilities	133.953	171.171
Total Current Liabilities ...	149.330	198.473
Total Liabilities	565.542	615.391
Total Equity & Liabilities	10,104.297	10,112.382