

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 2024

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	3 Months ended	Corresponding	6 Months ended	Corresponding	Year to date figures as on 31.03.2024
		30.09.2024	30.06.2024	3 Months ended 30.09.2023	30.09.2024	6 Months ended 30.09.2023	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	171.900
II	Other Income	54.000	54.000	44.500	108.000	88.000	239.817
III	Total Income (I+II)	54.000	54.000	44.500	108.000	88.000	411.717
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	359.790
	Employees Benefit Expenses	4.200	4.200	4.090	8.400	8.220	16.662
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.006	0.006	0.008	0.012	0.016	0.033
	Bad Debts written off	-	-	-	-	-	-
	Other Expenses	1.950	9.678	1.430	11.628	7.620	24.543
	Total Expenses (IV)	6.156	13.884	5.528	20.040	15.856	401.028
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	47.844	40.116	38.972	87.960	72.144	10.689
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	47.844	40.116	38.972	87.960	72.144	10.689
VIII	Tax Expenses						
	Current	4.016	9.178	8.574	13.194	15.871	2.697
	Deferred Tax	-	-	-	-	-	(0.185)
	Total Tax Expenses (VIII)	4.016	9.178	8.574	13.194	15.871	2.512
IX	Profit for the Period / Year from continuing operations (VII-VIII)	43.828	30.938	30.398	74.766	56.273	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)	43.828	30.938	30.398	74.766	56.273	8.177
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	-	-	-	8,280.557	-	8,205.791
XIV	Earnings per Share (Face Value of Rs.10/- each)						
	a) Basic	0.334	0.236	0.232	0.570	0.429	0.062
	b) Diluted	0.334	0.236	0.232	0.570	0.429	0.062

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 11, 2024
- 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 11, 2024

For V. B. Industries Limited

Sd/-

Gwal Das Vyas
Managing Director

V. B. INDUSTRIES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2024	As At 30th Sept 2023
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.054	0.083
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	0.054	0.083
Non-Current Financial Assets		
Non-current investments	-	-
Trade Receivables, Non-Current	2,243.490	2,447.010
Loans, Non-Current	7,796.904	7,625.996
Other Non-Current Financial Assets	19.648	19.647
Total Non-Current Financial Assets ...	10,060.042	10,092.653
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	7.298	0.183
Bank Balances	2.852	2.866
Short Term Loans & Advances	-	-
Other Financial Assets	28.468	29.621
Other Current Assets	-	-
Total Non-Current Assets ...	232.918	226.970
Total Assets	10,293.014	10,319.706
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,310.795	1,310.795
Reserves & Surplus	8,280.557	8,253.887
Money Received against Share Warrants	-	-
Total Equity ...	9,591.352	9,564.682
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Trade Payables	571.040	600.500
Current Tax Liabilities (Net)	-	-
Deferred Tax Liabilities (Net)	0.016	0.204
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	571.056	600.704
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	70.844	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	13.194	19.258
Other Current Liabilities	46.568	135.062
Total Current Liabilities ...	130.606	154.320
Total Liabilities	701.662	755.024
Total Equity & Liabilities	10,293.014	10,319.706

V. B. INDUSTRIES LIMITED

Cash Flow Statement for the Half Year Ended 30 September 2024

(Rs. In Lakhs)

Particulars		As At 30.09.2024	As At 30.09.2023
Cash Flow from/(used in) Operating Activities			
Profit before Tax		87.960	72.144
Adjustment for:			
Deferred Revenue Expenditure		-	-
Depreciation and Amortization		0.012	0.016
Operating Profit before Working Capital Changes		87.972	72.160
Movement in Working Capital:			
Decrease/(Increase) in Trade Receivables		0.800	1.000
Decrease/(Increase) in Inventories		-	-
Decrease/(Increase) in Loans & Advances		(93.511)	(99.705)
Decrease/(Increase) in Current Assets		-	-
Decrease/(Increase) in Other Current Assets		0.100	1.438
Decrease/(Increase) in Trade Payable		-	4.000
Decrease/(Increase) in Financial Liabilities		3.000	(26.375)
Increase/(Decrease) in Other Current Liabilities & Provisions		20.969	1.109
Cash Generated/(used) in Operations		19.330	(46.373)
Income Tax earlier year		(13.194)	(15.871)
Extra Ordinary Items		-	-
Net Cash From Operating Activities	(A)	6.136	(62.244)
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		-	(0.016)
Cash Generated/(used) in Investing Activities	(B)	-	(0.016)
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)	6.136	(62.260)
Total Cash and Cash Equivalent at beginning of year		4.014	65.309
Total Cash and Cash Equivalent at end of year		10.150	3.049
Net increase/(decrease) as disclosed above		(6.136)	62.260