



# V.B. INDUSTRIES LIMITED

**CIN No.: L51909WB1982PLC035222**

9, OLD CHINA BAZAR STREET, 5TH FLOOR,  
ROOM NO. 85, KOLKATA - 700 001

Tele-fax : 033 – 2242 7270

E-mail : vbindustries1@gmail.com

Website : www.vbindustriesltd.in

February 13, 2019

The Deputy Manager  
Dept. of Corporate Services  
BSE Limited  
P J Towers, Dalal Street, Fort  
Mumbai — 400 001

The Company Secretary  
The Calcutta Stock Exchange Association Limited  
7, Lyons Range  
Kolkata-700001

**Ref: Scrip Code BSE - 539123, CSE-10032008**

**Sub: Submission of Q-III Results along with Limited Review Report by Statutory Auditors**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held on 13th February, 2019, had considered and approved the Unaudited Standalone Financial Results for the Quarter and nine months ended 31st December, 2018.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Unaudited Standalone Financial results for the Quarter and nine months ended 31st December, 2018.
2. Limited Review Report of the Statutory Auditors in respect of Unaudited Financial Results for the Quarter and nine months ended 31st December, 2018.

The meeting commenced at ~~11:30am/pm~~ and concluded at ~~12:00am/pm~~.

This is for you information and record.

Thanking You,

Yours Faithfully,

**For V.B. INDUSTRIES LIMITED**

**SHYAM SUNDAR PARASRAMKA  
MANAGING DIRECTOR**

**DIN: 00511476**

Enclosed:a/a

## V.B. INDUSTRIES LIMITED

Regd. Office : 9, Old China Bazar Street, 5th Floor, Room no 85, Kolkata- 700001  
CIN : L51909WB1982PLC035222, Email : vbindustries1@gmail.com, Website : www.vbindustries.in  
Statement of Unaudited Financial Results for the Quarter ended 31st December 2018

Rs. in Lacs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	9 Months ended	Corresponding 9 Months ended	Year to date figures as on
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	12.00	12.50	-	37.00	187	528.50
II	Other Income/(Loss)	-	-	10.00	-	71.00	44.67
III	<b>Total Income (I+II)</b>	<b>12.00</b>	<b>12.50</b>	<b>10.00</b>	<b>37.00</b>	<b>258.00</b>	<b>573.17</b>
IV	<b>Expenses</b>						
	Cost of Material Consumed						
	Purchases	-	-	-	-	497.47	582.97
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	0.03	-	1.95	(318.47)	(54.47)
	Employees Benefit Expenses	7.72	2.60	4.11	12.92	10.51	14.61
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.06	0.06	-	0.18	0.50	1.04
	Other Expenses	0.90	3.70	2.04	8.80	11.26	16.05
	<b>Total Expenses (IV)</b>	<b>8.68</b>	<b>6.39</b>	<b>6.15</b>	<b>23.85</b>	<b>201.27</b>	<b>560.20</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>3.32</b>	<b>6.11</b>	<b>3.85</b>	<b>13.15</b>	<b>56.73</b>	<b>12.97</b>
VI	Exceptional Items						(0.09)
VII	<b>Profit / (Loss) before Tax (V-VI)</b>						
VIII	<b>Tax Expenses</b>						
	Current	-	-	-	-	-	4.03
	Deferred Tax	-	-	-	-	-	(0.02)
	<b>Total Tax Expenses (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.01</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>3.32</b>	<b>6.11</b>	<b>3.85</b>	<b>13.15</b>	<b>56.73</b>	<b>9.05</b>
X	<b>Other Comprehensive Income</b>						
	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>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>3.32</b>	<b>6.11</b>	<b>3.85</b>	<b>13.15</b>	<b>56.73</b>	<b>9.05</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80
XIII	Reserves excluding revaluation Reserves	-	-	-	-	-	8,666.34
XIV	<b>Earnings per Share (Face Value of Re 10/- each)</b>						
	a) Basic	0.03	0.05	0.03	0.10	0.43	0.07
	b) Diluted	0.03	0.05	0.03	0.10	0.43	0.07

\*Refer Note 3 below

**Notes :**

- 1 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.
- 2 Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on February 13, 2019.
- 3 Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- 4 The Statutory Auditors have carried Limited Review for above Financial Results.
- 5 Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at April 1, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- 6 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.

Place : Kolkata  
Date : 13th February, 2019

For V.B. Industries Limited  
Sd/-  
Shyam Sundar Parasramka  
Managing Director





**B.S KEDIA & CO.**

**CHARTERED ACCOUNTANTS**

Off (HO): 8/1, Lal Bazaar Street, Bikaner Building, 1<sup>st</sup> Floor, Room No 8, Kolkata-700001

Off (Branch): 7/1A, Grant Lane, Room No 3C, Kolkata-700001

(033)-22483696/22103986, Mob: +919831030749, +919831085849

Email: [bskedia@gmail.com](mailto:bskedia@gmail.com)

### Limited Review Report by Auditors

The Board of Directors

**V B Industries Limited**

We have reviewed the accompanying statement of Standalone **Unaudited** financial results of **V B Industries Limited** for the period ended **31st December 2018** and the Standalone Unaudited Statement of Assets and Liabilities as at **31st December 2018** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Internal Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Parent's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: February 13, 2019



For **M/s. B. S. Kedia & Co.**  
Chartered Accountants  
Firm Reg. No. : 317159E

*Vikash Kedia*

**Vikash Kedia**

Partner

Membership Number: 066852