



V B INDUSTRIES LIMITED

CIN: L51909WB1982PLC035222

P-27, Princep Street, 3rd Floor, Kolkata – 700 072

Tel: +91 33 2234 9915, 2234 6937

Email: vbindustries1@gmail.com; URL: www.vbindustriesltd.in

February 11, 2026

**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 Q3FY26**

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 3rd quarter ended on 31st December 2025 (Q-III) for the Financial Year ended 31st March 2026 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.30 Hrs. and concluded at 17.00 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

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Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31st December 2025

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preeceding 3 Months ended	Correspondin g 3 Months ended	9 Months ended	Corresponding 9 Months ended	Year to date figures as on
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	45.00	-	45.00	87.60
II	Other Income/(Loss)	53.00	53.00	54.00	158.04	162.00	208.33
III	Total Income (I+II)	53.00	53.00	99.00	158.04	207.00	295.93
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.11	-	117.50	0.11	117.50	205.72
	Employees Benefit Expenses	3.18	3.33	4.20	9.69	12.60	16.80
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	(0.00)	0.01	0.01	0.01	0.02	0.02
	Bad debts w/off	-	-	-	-	-	-
	Other Expenses	1.28	1.88	3.48	9.06	15.11	46.19
	Total Expenses (IV)	4.57	5.22	125.18	18.87	145.22	268.73
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	48.43	47.78	(26.18)	139.17	61.78	27.19
VI	Exceptional Items	-	-	(1.03)	-	(1.03)	28.67
VII	Profit / (Loss) before Tax (V-VI)	48.43	47.78	(25.15)	139.17	62.81	(1.48)
VIII	Tax Expenses						
	Current	12.19	12.03	(3.77)	35.03	9.42	7.84
	Deferred Tax	-	-	-	-	-	(0.01)
	Total Tax Expenses (VIII)	12.19	12.03	(3.77)	35.03	9.42	7.83
IX	Profit for the Period / Year from continuing operations (VII-VIII)	36.24	35.75	(21.38)	104.14	52.36	(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)	36.24	35.75	(21.38)	104.14	52.36	(9.31)
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	Other Equity	-	-	-	8,300.62	-	8,196.48
XIV	Earnings per Share (Face Value of Re 10/- each)						
	a) Basic	0.28	0.27	(0.16)	0.79	0.40	(0.07)
	b) Diluted	0.28	0.27	(0.16)	0.79	0.40	(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 February 11, 2026.
- 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 : 11th February, 2026

For V. B. Industries Limited

Sd/-

Dhruva Narayan Jha
Managing Director



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 **Un-Audited** Standalone Financial Results ('the statement') of **M/s. V.B. Industries Limited** ('the company') for the quarter and nine months ended on **December 31, 2025** attached herewith, being prepared and submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). 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 Accountants
FRN: 323891E

Place: Kolkata
Date: February 11, 2026

Archana Jhunjhunwala

Archana Jhunjhunwala
Partner

Membership No. 069098

UDIN No: 26069098WGXGR14000

