

V. B. INDUSTRIES LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata- 700072

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

Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31st December 2021

Rs. in Lakhs

| 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 |
|---------|----------------------------------------------------------------------------------|----------------|--------------------------|------------------------------|----------------|------------------------------|----------------------------|
| | | 31.12.2021 | 30.09.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 | 31.03.2021 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| I | Revenue from Operations | - | 210.020 | - | 210.020 | - | 144.100 |
| II | Other Income/(Loss) | 35.000 | 35.000 | 45.000 | 105.000 | 127.000 | 139.689 |
| III | Total Income (I+II) | 35.000 | 245.020 | 45.000 | 315.020 | 127.000 | 283.789 |
| IV | Expenses | | | | | | |
| | Cost of Material Consumed | - | - | - | - | - | - |
| | Purchases | - | 120.000 | - | 120.000 | - | - |
| | Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | - | 93.660 | - | 93.660 | - | 144.100 |
| | Employees Benefit Expenses | 3.500 | 3.500 | 3.500 | 10.500 | 8.750 | 12.376 |
| | Finance Costs | - | - | - | - | - | - |
| | Depreciation & Amortization Expenses | 0.019 | 0.019 | 0.028 | 0.057 | 0.084 | 0.885 |
| | Bad debts w/off | - | - | 21.612 | - | 21.612 | 146.610 |
| | Other Expenses | 1.840 | 1.900 | 1.600 | 11.960 | 11.010 | 11.590 |
| | Total Expenses (IV) | 5.359 | 219.079 | 26.740 | 236.177 | 41.456 | 315.561 |
| V | Profit / (Loss) before Tax & Exceptional Items (III-IV) | 29.641 | 25.941 | 18.260 | 78.843 | 85.544 | (31.772) |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit / (Loss) before Tax (V-VI) | 29.641 | 25.941 | 18.260 | 78.843 | 85.544 | (31.772) |
| VIII | Tax Expenses | | | | | | |
| | Current | 7.411 | 6.485 | 4.565 | 19.711 | 21.639 | - |
| | Deferred Tax | (0.012) | (0.012) | (0.020) | 0.036 | 0.060 | (0.026) |
| | Total Tax Expenses (VIII) | 7.399 | 6.473 | 4.545 | 19.747 | 21.699 | (0.026) |
| IX | Profit for the Period / Year from continuing operations (VII-VIII) | 22.242 | 19.468 | 13.715 | 59.096 | 63.845 | (31.746) |
| 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) | 22.242 | 19.468 | 13.715 | 59.096 | 63.845 | (31.746) |
| XII | Paid-up Equity Share Capital (Face Value of Re 10/- each) | 1,310.800 | 1,310.800 | 1,310.800 | 1,310.800 | 1,310.800 | 1,310.800 |
| XIII | Other Equity | - | - | - | 8,241.613 | - | 8,182.517 |
| XIV | Earnings per Share (Face Value of Re 10/- each) | | | | | | |
| | a) Basic | 0.170 | 0.149 | 0.105 | 0.451 | 0.487 | (0.242) |
| | b) Diluted | 0.170 | 0.149 | 0.105 | 0.451 | 0.487 | (0.242) |

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 8, 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 novel corona virus (COVID-19) pandemic continues to spread rapidly across the world including India, The continued impact of such pandemic, despite various measures taken by the Government and authorities is not clear and the company to the extent possible has considered a likely effect of such pandemic in its operations and preparation of the interim financial results for the quarter ended December 31, 2021.
- The Statutory Auditors have carried Limited Review for above Financial Results.

Place : Kolkata

Date : 8th February, 2022

For V. B. Industries Limited
Sd/-

Gwal Das Vyas
Managing Director