



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

May 28, 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 Standalone Audited Results for YE March 31, 2026 together with Audit Report & Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

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, Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter and Year ended on 31st March 2026 together with “Audit Report” by Statutory Auditors as well as declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 16.00 Hrs. and concluded at 17.05 Hrs.

Kindly take the same on your record & oblige.

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



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Ref: **Scrip Code – 539123**

Sub: **Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Respected Sir/Madam,

Pursuant to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Rajesh Kumar Gokul Chand & Associates, Chartered Accountants, Kolkata have issued an Audit Report with unmodified opinion on Standalone Financial Statements of the Company for the year ended 31st March 2026.

Thanking You,

Yours Faithfully,
For **V. B. INDUSTRIES LIMITED**

DHRUVA NARAYAN JHA
DIN: 01286654
MANAGING DIRECTOR

V. B. INDUSTRIES LIMITED

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

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

Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2026

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2026	Months ended	Months ended	figures as on	figures as on
		Audited	31.12.2025	31.03.2025	31.03.2026	31.03.2025
			Un-Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	650.00	-	42.60	650.00	87.60
II	Other Income/(Loss)	45.41	53.00	46.33	203.45	208.33
III	Total Income (I+II)	695.41	53.00	88.93	853.45	295.93
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	754.00	-	-	754.00	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.07	0.11	88.22	0.18	205.72
	Employees Benefit Expenses	3.18	3.18	4.20	12.87	16.80
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	-	(0.00)	0.00	0.01	0.02
	Bad debts w/off	-	-	-	-	-
	Other Expenses	57.74	1.28	31.09	66.80	46.19
	Total Expenses (IV)	814.99	4.57	123.51	833.86	268.73
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(119.58)	48.43	(34.58)	19.59	27.19
VI	Exceptional Items	-	-	29.70	-	28.67
VII	Profit / (Loss) before Tax (V-VI)	(119.58)	48.43	(64.28)	19.59	(1.48)
VIII	Tax Expenses					
	Current	(29.11)	12.19	(1.58)	5.92	7.84
	Deferred Tax	-	-	(0.01)	-	(0.01)
	Total Tax Expenses (VIII)	(29.11)	12.19	(1.59)	5.92	7.83
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(90.47)	36.24	(62.69)	13.67	(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)	(90.47)	36.24	(62.69)	13.67	(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
XIII	Other Equity	-	-	-	8,210.15	8,196.48
XIV	Earnings per Share (Face Value of Re 10/- each)					
	a) Basic	(0.69)	0.28	(0.48)	0.10	(0.07)
	b) Diluted	(0.69)	0.28	(0.48)	0.10	(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 May 28, 2026.
- The Statutory Auditors have carried out Audit for above Financial Results.
- 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.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2026 and 31st March 2025 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.

Place : Kolkata
Date : May 28, 2026

For V B Industries Limited
Sd/-
Dhruva Narayan Jha
Managing Director

V. B. INDUSTRIES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 31st March 2026	As At 31st March 2025
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.03	0.04
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	0.03	0.04
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	12.15	15.72
Total Non-Current Financial Assets ...	12.15	15.72
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	215.90	216.08
Financial Assets		
Current Investments	-	-
Trade Receivables	1,247.76	2,190.45
Cash & Cash Equivalents	15.05	12.58
Bank Balances	7.90	0.90
Short Term Loans & Advances	9,199.94	7,742.65
Other Financial Assets	-	-
Other Current Assets	-	-
Total Non-Current Assets ...	10,686.55	10,162.66
Total Assets	10,698.73	10,178.43
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,310.80	1,310.80
Reserves & Surplus	8,210.15	8,196.48
Money Received against Share Warrants	-	-
Total Equity ...	9,520.95	9,507.28
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Tax Liabilities	-	-
Deferred Tax Liabilities (Net)	0.01	0.01
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.01	0.01
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	833.50	557.54
Other Financial Liabilities	339.22	109.03
Short Term Provisions	-	-
Current Tax Liabilities (Net)	5.06	4.57
Other Current Liabilities	-	-
Total Current Liabilities ...	1,177.78	671.14
Total Liabilities	1,177.79	671.15
Total Equity & Liabilities	10,698.73	10,178.43

V B INDUSTRIES LIMITED
Statement of Cash Flow as at 31st March, 2026

₹ In Lakhs

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before tax and extraordinary Items</i>	<i>19.59</i>	<i>27.19</i>
<i>Adjustments for</i>		
Depreciation	0.01	0.02
Interest Income	203.45	
Deferred revenue expenditure w/off	-	-
Preliminary expenses w/off	-	-
<i>Operating profit before working capital changes</i>	<i>223.05</i>	<i>27.22</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) Loan & Advances	(1,457.65)	(39.26)
Decrease / (Increase) Trade Receivable	942.69	53.84
Decrease / (Increase) in Inventories	0.18	(21.78)
Decrease / (Increase) in Other Current Assets	-	28.57
(Decrease) / Increase in Trade Payable	275.96	(13.50)
(Decrease) / Increase in Other Current Liabilities and Provisions	230.67	6.96
<i>Cash Generated from operations</i>	<i>(8.15)</i>	<i>14.83</i>
Income tax earlier year	(5.92)	(7.84)
Extra Ordinary Items	-	(28.67)
Income Tax Liability for the year	-	-
<i>Net Cash From Operating Activities</i>	<i>208.98</i>	<i>5.54</i>
B. <u>Cash Flow From Investing Activities</u>		
Decrease / (Increase) in Fixed Assets	0.01	(0.02)
Interest Received	(203.45)	
Decrease / (Increase) in None Current Assets	3.93	3.95
Deferred Tax Assets	-	-
<i>Net Cash from Investing Activities</i>	<i>(199.51)</i>	<i>3.93</i>
C. <u>Cash Flow From Financing Activities</u>		
Extraordinary Items	-	-
<i>Net Cash used in Financing Activities (A+B+C)</i>	<i>-</i>	<i>-</i>
<i>Net Increase / (Decrease) in Cash & Cash Equivalents</i>	<i>9.47</i>	<i>9.47</i>
<i>Opening Balance of Cash & Cash Equivalents</i>	13.48	4.01
<i>Closing Balance of Cash & Cash Equivalents</i>	22.95	13.48



Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
V. B. INDUSTRIES LIMITED**

Report on the Audit of the Financial Results

1. Opinion

We have audited the accompanying financial results ("the Statement") of V. B. Industries Limited ("the Company"), for the quarter and the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

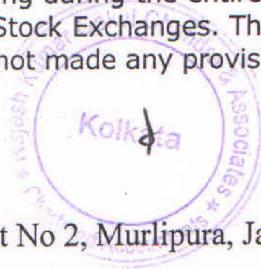
- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and the year ended March 31, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended, under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matters

1. The Company is having investments / inventories in some of small cap illiquid stocks where either there is very thin trading or is no trading during the entire financial year. Even trading in some of these shares has been suspended by Stock Exchanges. The Company has valued these shares on last traded price on BSE/CSE and has not made any provision for the possible losses.





2. The valuation of the unquoted investments are subject to the valuation by independent valuer. As per management explanation they are under process to carrying out fair valuation from registered valuer and therefore they are shown its investment / inventories value at cost.
3. The company has given advances of Rs. 5290.38 Lakh without interest. However, in the opinion of management the value which has been shown in statement is fair value and for business purpose and not prejudice to the company.

Our opinion on the Statement is not modified in respect of these matters.

4. Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

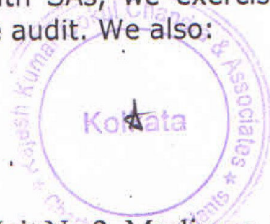
In preparing the financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the act, we are also responsible for expressing an opinion on whether the company has in place adequate internal financial controls with reference to financials results and the operating effectiveness of the such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

6. Other Matter

The Statement includes the financial results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.





RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS

38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
KOLKATA 700 048
Mobile No. 09331784007
Email rkgca@hotmail.com

The annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchange. These results are based on and should be read with the audited financial statements of the company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 28, 2026.

For Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants
Firm Registration No. 323891E

Archana Jhunjunwala

Archana Jhunjunwala
Partner
Membership No. 069098

Place : Kolkata
Dated : 28.05.2026



UDIN : 26069098 DURXFB2193