



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

August 12, 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 Q1FY27**

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 1st quarter ended on 30th June 2026 (Q-I) for the Financial Year ending on 31st March 2027 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.35 Hrs. and concluded at 17.15 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

**SGAJ & ASSOCIATES**

(Formerly known as Rajesh Kumar Gokul Chandra & Associates)
Chartered Accountants

38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
KOLKATA 700 048
Mobile No : +91 9874474661
Email rkgca@hotmail.com

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 unaudited financial results ('the Statement') of V. B. Industries Limited ('the Company') for the quarter ended June 30, 2026 attached herewith, being submitted by the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, (the "Listing Regulation").
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. 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 SGAJ & Associates

Chartered Accountant
Firm Registration No. 323891E

Archana Jhunjunwala

Archana Jhunjunwala
Partner
Membership No.069098



Kolkata
August 12, 2026

UDIN: 26069098JSNIPW8354

OFFICES: JAIPUR, NEW DELHI

V B INDUSTRIES LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata - 700 072

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

Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2026

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2026	Preceding 3 Months ended 31.03.2026	Corresponding 3 Months ended 30.06.2025	Year to date figures as on 31.03.2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	650.00	-	650.00
II	Other Income	56.34	45.41	52.04	203.45
III	Total Income (I+II)	56.34	695.41	52.04	853.45
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	754.00	-	754.00
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	0.07	-	0.18
	Employees Benefit Expenses	3.63	3.18	3.18	12.87
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	0.00	0.00	0.00	0.01
	Bad Debts Written Off	-	-	-	-
	Other Expenses	6.03	57.74	5.90	66.80
	Total Expenses (IV)	9.66	814.99	9.08	833.86
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	46.68	(119.58)	42.96	19.59
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	46.68	(119.58)	42.96	19.59
VIII	Tax Expenses				
	Current	11.75	(29.11)	10.81	5.92
	Deferred Tax	-	-	-	-
	Total Tax Expenses (VIII)	11.75	(29.11)	10.81	5.92
IX	Profit for the Period / Year from continuing operations (VII-VIII)	34.93	(90.47)	32.15	13.67
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	Sub-Total A	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-
	Sub-Total B	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	34.93	(90.47)	32.15	13.67
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,310.80	1,310.80	1,310.80	1,310.80
XIII	Other Equity	-	-	-	8,210.15
XIV	Earnings per Share from Continuing Operations				
	a) Basic	0.27	(0.69)	0.25	0.10
	b) Diluted	0.27	(0.69)	0.25	0.10
XV	Earnings per Share from Discontinued Operations				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations				
	a) Basic	0.27	(0.69)	0.25	0.10
	b) Diluted	0.27	(0.69)	0.25	0.10

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.
The above unaudited Financial results for the quarter ended 30th June 2026 have been reviewed by the Audited Committee and approved by the Company's Board of Directors at their respective meetings held on 12th August 2026.
- The 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 as amended and other recognised accounting practices to the extent applicable.
- Figures for the quarters ended 31st March 2026 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year ended 31st March 2026 and unaudited year to date published figures up to the third quarter ended 31st December 2025.
- The Statutory Auditors have reviewed these financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- Figures for pervious quarter/year have been re-stated/re-classified / re grouped wherever consider necessary to make them comparable.

For V. B. Industries Limited

Place : Kolkata
Date : August 12, 2026



Dhruva Narayan Jha
Managing Director

V. B. Industries Limited

Dhruva Narayan Jha
Director