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

November 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 Q2FY27**

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 2nd quarter ended on 30th Sept 2026 (Q-II) for the Financial Year ending on 31st March 2027 together with Cash Flow Statement, Statement of Assets & liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 19.35 Hrs. and concluded at 20.30 Hrs.

This is for the information of Members.

Thanking You,

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

Dhruva Narayan Jha

Digitally signed by Dhruva Narayan Jha
DN: cn=Dhruva Narayan Jha, c=IN, l=Hooghly, st=West Bengal, o=Personal, title=2511, email=dhruvonarayan.jha@gmail.com, serialNumber=ddd1737fb8696936dce5f01fb8b90ee5e79eeedcfd25544ea35fa548fe6a54ea
Date: 2026.11.12 20:42:29 +05'30'

DHRUVA NARAYAN JHA
DIN: 01286654
MANAGING DIRECTOR

Enclosed: a/a

V. B. INDUSTRIES LIMITED

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

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

Statement of Un-Audited Financial Results for the Quarter & Six months ended 30th September 2026

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2026	3 Months ended 30.06.2026	Corresponding 3 Months ended 30.09.2025	6 Months ended 30.09.2026	Corresponding 6 Months ended 30.09.2025	Year to date figures as on 31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	650.00
II	Other Income	62.13	56.34	53.00	118.47	105.04	203.45
III	**Total Income (I+II)**	**62.13**	**56.34**	**53.00**	**118.47**	**105.04**	**853.45**
IV	**Expenses**						
	Purchases	-	-	-	-	-	754.00
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	0.18
	Employees Benefit Expenses	3.63	3.63	3.33	7.26	6.51	12.87
	Depreciation & Amortization Expenses	-	-	0.01	-	0.01	0.01
	Other Expenses	48.28	6.03	1.88	54.31	7.78	66.80
	Total Expenses (IV)	**51.91**	**9.66**	**5.22**	**61.57**	**14.30**	**833.86**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**10.22**	**46.68**	**47.78**	**56.90**	**90.74**	**19.59**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**10.22**	**46.68**	**47.78**	**56.90**	**90.74**	**19.59**
VIII	**Tax Expenses**						
	Current	2.57	11.75	12.03	14.32	22.84	5.92
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	**2.57**	**11.75**	**12.03**	**14.32**	**22.84**	**5.92**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**7.65**	**34.93**	**35.75**	**42.58**	**67.90**	**13.67**
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)**	**7.65**	**34.93**	**35.75**	**42.58**	**67.90**	**13.67**
XII	Paid-up Equity Share Capital (Face Value of Rs.10/-each)	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80	1,310.80
XIII	Other Equity	-			8,252.73	8,264.39	8,210.15
XIV	**Earnings per Share (Face Value of Rs.10/- each)**						
	a) Basic	0.06	0.27	0.27	0.32	0.52	0.10
	b) Diluted	0.06	0.27	0.27	0.32	0.52	0.10

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 November 12, 2026
3. Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
4. 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.
5. The Statutory Auditors have carried Limited Review for above Financial Results.
6. Balance in the account of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

For V. B. Industries Limited

Sd/-

Dhruva Narayan Jha

Managing Director

Place : Kolkata

Date : November 12, 2026

Dhruva Narayan Jha

Digitally signed by Dhruva Narayan Jha
DN: cn=Dhruva Narayan Jha, c=IN, l=Hooghly, st=West Bengal, o=Personal, title=2511, email=dhruvanarayan.jha@gmail.com, serialNumber=dd017178d5696935dbc4901fb8b90ee5e7f9eeed2fd255445ea35fe54f8e5a54ea
Date: 2026.11.12 20:42:41 +05'30'

V. B. INDUSTRIES LIMITED

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2026	As At 30th Sept 2025
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.02	0.04
Financial Assets		
Investments	-	-
Loans	-	-
Other Non-Current Financial Assets	12.15	16.08
Total Non-Current Assets ...	**12.17**	**16.11**
Current Assets		
Inventories	215.90	216.08
Financial Assets		
Trade Receivables	1,206.91	1,640.35
Cash & Cash Equivalents	44.28	57.51
Loans & Advances	9,767.75	8,310.37
Other Current Assets	-	-
Total Current Assets ...	**11,234.84**	**10,224.31**
Total Assets	**11,247.01**	**10,240.42**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,310.80	1,310.80
Reserves & Surplus	8,252.73	8,264.39
Total Equity ...	**9,563.53**	**9,575.18**
LIABILITIES		
Non Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Deferred Tax Liabilities (Net)	0.01	0.01
Total Non-Current Liabilities ...	**0.01**	**0.01**
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables	833.50	557.54
Other Financial Liabilities	-	49.58
Other Current Liabilities	830.92	30.83
Current Tax Liabilities (Net)	19.05	27.29
Total Current Liabilities ...	**1,683.47**	**665.23**
Total Liabilities	**1,683.48**	**665.24**
Total Equity & Liabilities	**11,247.01**	**10,240.42**

Dhruva Narayan Jha

Digitally signed by Dhruva Narayan Jha
DN: cn=Dhruva Narayan Jha, c=IN, l=Hooghly, st=West Bengal, o=Personal, title=2511, email=dhruvonarayan.jha@gmail.com, serialNumber=dd01737fbfd6869636cdcd5f01fb8b90ee5e79eaedc92554ea35fa548fe8a54ea
Date: 2026.11.12 20:42:49 +05'30'

V. B. INDUSTRIES LIMITED

Cash Flow Statement for the Half Year Ended 30 September 2026

(Rs. In Lakhs)

Particulars		As At 30.09.2026	As At 30.09.2025
Cash Flow from/(used in) Operating Activities			
Profit before Tax		56.90	90.74
Adjustment for:			
Interest Income		(118.47)	(105.04)
Depreciation and Amortization		–	0.01
Operating Profit before Working Capital Changes		**(61.57)**	**(14.29)**
Movement in Working Capital:			
Decrease/(Increase) in Trade Receivables		40.85	550.11
Decrease/(Increase) in Loans & Advances		(567.81)	(568.08)
Increase/(Decrease)in Other Current Liabilities		491.72	(28.74)
Cash Generated/(used) in Operations		**(96.81)**	**(61.01)**
Income Tax earlier year		(0.33)	–
Extra Ordinary Items		**–**	**–**
Net Cash From Operating Activities	**(A)**	**(97.14)**	**(61.01)**
Cash Flow from/(used) Investing Activities			
Decrease/(Increase) In Fixed Assets		–	–
Interest Income		118.47	105.04
Cash Generated/(used) in Investing Activities	**(B)**	**118.47**	**105.04**
Cash Flow Financing Activities			
Increasee / (Decrease) in borrowing		–	–
Net Cash used in Financing Activities	**(C)**	–	–
Net Increase/(decrease) in Cash and Cash Equivalents	**(A+B+C)**	**21.33**	**44.03**
Total Cash and Cash Equivalent at beginning of year		22.95	13.48
Total Cash and Cash Equivalent at end of year		44.28	57.51
Net increase/(decrease) as disclosed above		**21.33**	**44.03**

Dhruva Narayan Jha

Digitally signed by Dhruva Narayan Jha
DN: cn=Dhruva Narayan Jha, c=IN, l=Hooghly, serialNumber=8d6573ff9d9669d0e5851fb8b60e

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 **Un-Audited** Standalone Financial Results ('the statement') of **V. B. Industries Limited** ('the company') for the quarter and half year ended September 30, 2026 (the "Statement") 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 Regulations").

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 on 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 Accountants
FRN: 323891E

Archana Jhunjhunwala

Archana Jhunjhunwala
Partner
Membership No. 069098
UDIN: 26069098CPIKQX3467

Place: Kolkata
Date: November 12, 2026

SGAJ & Associates ★ Kolkata ★ Chartered Accountants