

AGRAWAL & KEDIA CHARTERED ACCOUNTANTS
Mezzanine Floor, Business Plaza,
6 Farmland, Central Bazar Road,
Lokmat Square, Nagpur - 440 010, Maharashtra,
India

Email: agrawalkedia@hotmail.com

**LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE
FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2018
PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,
Board of Directors of Vibrant Global Capital Limited

We have reviewed the accompanying statement of unaudited financial results of Vibrant Global Capital Limited for Quarter ended September 30, 2018, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, "Review of interim Financial information Performed by the independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AGRAWAL & KEDIA
Chartered Accountants
(Registration No. 100114W)



(Anil Kedia)
(Partner)

Membership No.: 039747

Place: Mumbai

Date: 14 November 2018

VIBRANT GLOBAL CAPITAL LIMITED

Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 0013, Maharashtra, India
Website: www.vibrantglobalgroup.com; (e): investor@vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

PART II - STATEMENT OF PROFIT AND LOSS
SCHEDULE III OF THE COMPANIES ACT, 2013

Standalone Unaudited Financial Results for the Quarter ended on September 30, 2018

	Particulars	Quarter ended		Half year ended		Year ended
		September 30, 2018	June 30, 2018	September 30, 2018	September 30, 2017	March 31, 2018
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income					
I	Revenue from operations	1,763.78	277.65	2,041.43	111.22	201.70
II	Other income	208.38	641.56	849.94	263.12	646.79
III	Total Revenue (I + II)	1,972.16	919.21	2,891.37	374.34	848.49
IV	Expenses:					
	Purchases of Stock-in-Trade	784.59	1,233.97	2,018.56	-	-
	Changes in Inventories of Stock-in-Trade	959.70	(959.70)	-	135.16	175.81
	Employee benefits expense	26.95	26.44	53.39	58.70	113.77
	Finance costs	15.43	23.21	38.64	54.52	111.30
	Depreciation and amortization expense	0.09	0.09	0.18	0.32	0.67
	Other expenses	21.73	145.58	167.31	100.12	390.29
	Total expenses	1,808.49	469.59	2,278.08	348.82	791.84
V	Profit before exceptional and extraordinary items and tax (III - IV)	163.67	449.62	613.29	25.52	56.65
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	163.67	449.62	613.29	25.52	56.65
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	163.67	449.62	613.29	25.52	56.65
X	Tax expense:					
	(1) Current tax	30.00	22.02	52.02	1.20	7.93
	(2) Deferred tax	-	-	-	-	(0.05)
XI	Profit (Loss) for the period from continuing operations (IX-X)	133.67	427.60	561.27	24.32	48.77
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	133.67	427.60	561.27	24.32	48.77
XVI	Earnings per equity share:					
	(1) Basic	0.58	1.87	2.45	0.11	0.21
	(2) Diluted	0.58	1.87	2.45	0.11	0.21

See accompanying notes to the Standalone Financial Results:

- 1) The above Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on November 14, 2018. The Statutory Auditors have expressed an unqualified opinion. The Limited Review Report has been filed with BSE Limited and is available on the Company's website.
- 2) Figures for the quarter ended September 30, 2017 have not been reported since the Company was listed on SME Platform of BSE Limited during that period and hence half yearly figures were applicable for the same. The Company has migrated from SME Platform to Main Board of BSE with effect from February 23, 2018.
- 3) Figures have been re-grouped or re-classified, wherever necessary
- 4) On finalisation of the assessment of earlier assessments years the resultant short provision of Tax is made in current year.
- 5) The Above Financial Results are available on Company's website www.vibrantglobalgroup.com and at the website of BSE Limited at www.bseindia.com

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
MANAGING DIRECTOR
DIN- 00152665

FOR AGRAWAL & KEDIA
Accountants
(Registration No. 100114W)


ANIL KEDIA
PARTNER
Membership No.: 039747



Place : Mumbai
Dated: November 14, 2018

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ANNEXURE IV

Pursuant to SEBI Circular CIR/CFD/CMD/15/2015

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYEED

Particulars	Quarter ended		Half year ended		Rs. in Lakhs
	September 30, 2018	June 30, 2018	September 30, 2018	September 30, 2017	Year ended March 31, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue					
(a) Capital Market	1,970.32	917.68	2,888.00	335.89	803.81
(b) Lending	-	-	-	35.39	36.89
(c) Unallocated	1.84	1.53	3.37	3.06	7.79
Total	1,972.16	919.21	2,891.37	374.34	848.49
Less : Interment Segment Revenue	-	-	-	-	-
Net Revenue from Operations	1,972.16	919.21	2,891.37	374.34	848.49
2. Segment Results (Profit Before Tax and Interest)					
(a) Capital Market	209.43	503.04	712.47	123.29	438.42
(b) Lending	-	-	-	29.31	(114.59)
(c) Unallocated	(30.33)	(30.22)	(60.55)	(72.58)	(155.89)
Total	179.10	472.82	651.92	80.02	167.94
Less: i) Interest	15.43	23.20	38.63	54.51	111.29
ii) Other Un-allocable Expenditure net off	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-
Sub-Total	15.43	23.20	38.63	54.51	111.29
Total Profit before Tax	163.67	449.62	613.29	25.51	56.65
3. Capital Employed					
(a) Capital Market	3,466.45	3,331.25	3,466.45	3,660.19	3,758.28
(b) Lending	-	-	-	(789.33)	(864.27)
(c) Unallocated	148.27	149.79	148.27	158.13	159.44
Total	3,614.72	3,481.04	3,614.72	3,028.99	3,053.45

B. Segment Identification, Reportable Segments and definition of each segment :

i. Primary/ Secondary Segment Reporting Format :

The risk return profile of the Company's business is determined predominantly by the nature of its product. Accordingly, the business segments constitute the Primary Segments for the disclosure of segment information.

ii. Reportable Segments :

Segments have been identified and reported taking into account the differing risks and returns, nature of the products, the organisational structure and the internal reporting system of the Company.

iii. Segment Composition :

Capital Market Segment includes trading and investment in Shares, Mutual & other Funds and trading of Futures & Options.

Lending Activity denotes business of lending to third parties.

FOR VIBRANT GLOBAL CAPITAL LTD.

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)


VINOD GARG
MANAGING DIRECTOR
DIN- 00152665


ANIL KEDIA
PARTNER
Membership No.: 039747



Place: Mumbai

Dated: November 14, 2018

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PART I — BALANCE SHEET
SCHEDULE III OF THE COMPANIES ACT, 2013

Standalone Statement of Assets and Liabilities as at September 30, 2018

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting year ended on September 30, 2018	Figures as at the end of previous reporting year ended on March 31, 2018
	<i>Unaudited</i>	<i>Audited</i>
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	2,290.74	2,290.74
(b) Reserves and surplus	1,323.98	762.71
Sub-Total of Shareholder's Funds	3,614.72	3,053.45
(2) Non-current liabilities		
(a) Long-term borrowings	1,905.00	900.00
(b) Deferred tax liabilities (Net)	0.06	0.06
Sub-Total of Non-current liabilities	1,905.06	900.06
(3) Current liabilities		
(a) Short-term borrowings	82.04	901.43
(b) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-	5.60
(c) Other current liabilities	22.41	49.37
(d) Short-term provisions	50.00	-
Sub-Total of Non-current liabilities	154.45	956.40
TOTAL OF EQUITY AND LIABILITY	5,674.23	4,909.91
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	0.27	0.38
(ii) Intangible assets	0.51	0.60
(b) Non-current investments	4,534.56	4,493.50
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	58.78	58.78
Sub-Total of Non-current assets	4,594.12	4,553.26
(2) Current assets		
(a) Current investments	-	69.71
(b) Inventories	-	-
(c) Cash and cash equivalents	103.43	103.31
(d) Short-term loans and advances	974.28	147.47
(e) Other current assets	2.40	36.16
Sub-Total of Current assets	1,080.11	356.65
TOTAL OF ASSETS	5,674.23	4,909.91

FOR VIBRANT GLOBAL CAPITAL LTD.


VINOD GARG
MANAGING DIRECTOR
DIN- 00152665

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Dated: November 14, 2018

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