

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 JUNE 30, 2018
PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,
Board of Directors of Vibrant Global Capital Limited

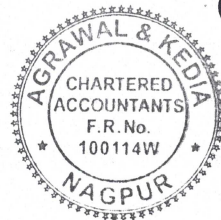
We have reviewed the accompanying statement of unaudited financial results of Vibrant Global Capital Limited for Quarter ended June 30, 2018, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This 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)

A handwritten signature in blue ink, appearing to read "Ravi Agrawal".

(Ravi Agrawal)
(Partner)

Membership No.:034492

Place: Mumbai
Date: 11 August 2018

VIBRANT GLOBAL CAPITAL LIMITED

Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 003, 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 June 30, 2018

	Particulars	Quarter ended		Year ended
		June 30, 2018	March 31, 2018	March 31, 2018
	Income	Unaudited	Audited (Refer No. 2)	Audited
I	Revenue from operations	277.65	0.29	201.70
II	Other income	641.56	242.86	646.79
III	Total Revenue (I + II)	919.21	243.15	848.49
IV	Expenses:			
	Purchases of Stock-in-Trade	1,233.97	-	-
	Changes in inventories of Stock-in-Trade	(959.70)	-	175.81
	Employee benefits expense	26.44	26.92	113.77
	Finance costs	23.21	43.00	111.30
	Depreciation and amortization expense	0.09	0.18	0.67
	Other expenses	145.58	33.87	390.29
	Total expenses	469.59	103.97	791.84
V	Profit before exceptional and extraordinary items and tax (III - IV)	449.62	139.18	56.65
VI	Exceptional items	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	449.62	139.18	56.65
VIII	Extraordinary items	-	-	-
IX	Profit before tax (VII- VIII)	449.62	139.18	56.65
X	Tax expense:			
	(1) Current tax	22.02	7.93	7.93
	(2) Deferred tax	-	(0.05)	(0.05)
XI	Profit (Loss) for the period from continuing operations (IX-X)	427.60	131.30	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)	427.60	131.30	48.77
XVI	Earnings per equity share:			
	(1) Basic	1.87	0.57	0.21
	(2) Diluted	1.87	0.57	0.21

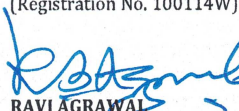
See accompanying noted to the Standalone Financial Results:

- 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 August 11, 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 March 31, 2018 are the balancing figures between audited figures in respect of the full financials year upto March 31, 2018 and the unaudited figures up to December 31, 2017, being the date of the end of the third quarter of the Financial Year 2017-18 which were subjected to limited review.
- 3) Figures for the quarter ended June 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.
- 4) Figures have been re-grouped or re-classified, wherever necessary
- 5) On finalisation of the assessment of earlier assessments years the resultant short provision of Tax is made in current year.
- 6) 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
Chartered Accountants
 (Registration No. 100114W)

RAVI AGRAWAL
PARTNER
 Membership No.: 034492



Place : Mumbai
 Dated: August 11, 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		Rs. in Lakhs
	June 30, 2018	March 31, 2018	Year ended March 31, 2018
	<i>Unaudited</i>	<i>Audited</i>	<i>Audited</i>
1. Segment Revenue			
(a) Capital Market	917.68	239.73	803.81
(b) Lending	-	0.29	36.89
(c) Unallocated	1.53	3.13	7.79
Total	919.21	243.15	848.49
Less : Interment Segment Revenue		-	-
Net Revenue from Operations	919.21	243.15	848.49
2.Segment Results (Profit Before Tax and Interest)			
(a) Capital Market	503.04	220.34	438.42
(b) Lending	-	1.43	(114.59)
(c) Unallocated	(30.22)	(39.59)	(155.89)
Total	472.82	182.18	167.94
Less: i) Interest	23.20	43.00	111.29
ii) Other Un-allocable Expenditure net off	-	-	-
(iii) Un-allocable income	-	-	-
Sub-Total	23.20	43.00	111.29
Total Profit before Tax	449.62	139.18	56.65
3. Capital Employed			
(a) Capital Market	3,331.25	3,758.28	3,758.28
(b) Lending	-	(864.27)	(864.27)
(c) Unallocated	149.79	159.44	159.44
Total	3,481.04	3,053.45	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 invetment in Shares, Mutual & other Funds and trading of Futures & Options. Lending Activity denotes business of lending to third parties.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
MANAGING DIRECTOR
DIN- 00152665

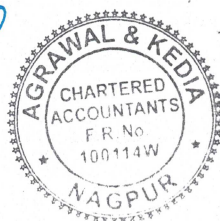


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