

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 AND NINE MONTHS ENDED
DECEMBER 31, 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 and nine months ended December 31, 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.

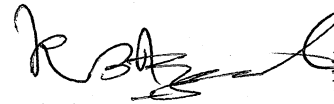
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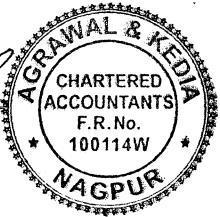
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying financial results, prepared in accordance with aforesaid accounting standards and other recognized accounting practices and policies 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)


(Ravi Agrawal)
(Partner)

Membership No.: 034492



Place: Mumbai
Date: 13 February 2019

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 and Nine months ended on December 31, 2018

Amount in Lakhs

	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2018	September 30, 2018	December 31, 2017	December 31, 2018	December 31, 2017	March 31, 2018
		<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Audited</i>
	Income						
I	Revenue from operations	-	1,763.78	54.81	2,041.43	201.41	201.70
II	Other income	13.01	208.38	176.19	862.95	403.93	646.79
III	Total Revenue (I + II)	13.01	1,972.16	231.00	2,904.38	605.34	848.49
IV	Expenses:						
	Purchases of Stock-in-Trade	-	784.59	-	2,018.56	-	-
	Changes in inventories of Stock-in-Trade	-	959.70	40.65	-	175.80	175.81
	Employee benefits expense	27.51	26.95	28.15	80.90	86.85	113.77
	Finance costs	8.38	15.43	13.78	47.02	68.31	111.30
	Depreciation and amortization expense	0.10	0.09	0.18	0.28	0.49	0.67
	Other expenses	22.06	21.73	256.29	189.37	356.42	390.29
	Total expenses	58.05	1,808.49	339.05	2,336.12	687.87	791.84
V	Profit before exceptional and extraordinary items and tax (III - IV)	(45.04)	163.67	(108.05)	568.26	(82.53)	56.65
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(45.04)	163.67	(108.05)	568.26	(82.53)	56.65
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII- VIII)	(45.04)	163.67	(108.05)	568.26	(82.53)	56.65
X	Tax expense:						
	(1) Current tax	-	30.00	(1.20)	52.02	-	7.93
	(2) Deferred tax	-	-	-	-	-	(0.05)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(45.04)	133.67	(106.85)	516.24	(82.53)	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)	(45.04)	133.67	(106.85)	516.24	(82.53)	48.77
XVI	Earnings per equity share:						
	(1) Basic	(0.20)	0.58	(0.47)	2.25	(0.36)	0.21
	(2) Diluted	(0.20)	0.58	(0.47)	2.25	(0.36)	0.21


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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 February 13, 2019. 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 December 31, 2018, as reported in these Financials results, are the balancing figures in respect of period of nine months and figures upto the end of second quarter of the relevant financial year. Also the figures upto the end of second quarter had only been reviewed and not subject to audit.
- 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.

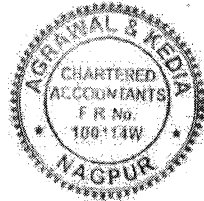

VINOD GARG
MANAGING DIRECTOR
DIN- 00152665



Place : Mumbai
Dated: 13 February 2019

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


RAVI AGRAWAL
PARTNER
Membership No.: 034492



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ANNEXURE IV

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

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2018	September 30, 2018	December 31, 2017	December 31, 2018	December 31, 2017	March 31, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Capital Market	10.94	1,970.32	228.19	2,898.94	564.08	803.81
(b) Lending	-	-	1.22	-	36.60	36.89
(c) Unallocated	2.07	1.84	1.60	5.44	4.66	7.79
Total	13.01	1,972.16	231.01	2,904.38	605.34	848.49
Less: Interment Segment Revenue	-	-	-	-	-	-
Net Revenue from Operations	13.01	1,972.16	231.01	2,904.38	605.34	848.49
2. Segment Results (Profit Before Tax and Interest)						
(a) Capital Market	(6.37)	209.43	94.79	706.11	218.08	438.42
(b) Lending	(1.83)	-	(145.32)	(1.83)	(116.02)	(114.59)
(c) Unallocated	(28.47)	(30.33)	(43.73)	(89.01)	(116.30)	(155.89)
Total	(36.67)	179.10	(94.26)	615.27	(14.24)	167.94
Less: i) Interest	8.37	15.43	13.78	47.01	68.29	111.29
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable Income	-	-	-	-	-	-
Sub-Total	8.37	15.43	13.78	47.01	68.29	111.29
Total Profit before Tax	(45.04)	163.67	(108.04)	568.26	(82.53)	56.65
3. Capital Employed						
(a) Capital Market	3,309.85	3,466.45	3,671.00	3,309.85	3,671.00	3,758.28
(b) Lending	-	-	(926.02)	-	(926.02)	(864.27)
(c) Unallocated	259.84	148.27	177.16	259.84	177.16	159.44
Total	3,569.69	3,614.72	2,922.14	3,569.68	2,922.14	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.

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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.

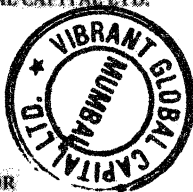
iii. Segment Composition :

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.


VINOD GARG
MANAGING DIRECTOR
DIN- 00152665




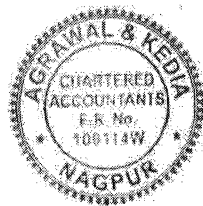
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PART I – BALANCE SHEET
SCHEDULE III OF THE COMPANIES ACT, 2013

Standalone Statement of Assets and Liabilities as at December 31, 2018

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting year ended on December 31, 2018	Figures as at the end of previous reporting year ended on March 31, 2018
		<i>Audited</i>
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	2,290.74	2,290.74
(b) Reserves and surplus	1,278.95	762.71
Sub-Total of Shareholder's Funds	3,569.69	3,053.45
(2) Non-current liabilities		
(a) Long-term borrowings	1,885.00	900.00
(b) Deferred tax liabilities (Net)	0.06	0.06
Sub-Total of Non-current liabilities	1,885.06	900.06
(3) Current liabilities		
(a) Short-term borrowings	607.43	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	29.87	49.37
(d) Short-term provisions	14.72	-
Sub-Total of Non-current liabilities	652.02	956.40
TOTAL OF EQUITY AND LIABILITY	6,106.77	4,909.91
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	0.22	0.38
(ii) Intangible assets	0.48	0.60
(b) Non-current investments	5,647.49	4,493.50
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	58.78	58.78
Sub-Total of Non-current assets	5,706.96	4,553.26
(2) Current assets		
(a) Current investments	-	69.71
(b) Inventories	-	-
(c) Cash and cash equivalents	103.08	103.31
(d) Short-term loans and advances	292.43	147.47
(e) Other current assets	4.29	36.16
Sub-Total of Current assets	399.80	356.65
TOTAL OF ASSETS	6,106.77	4,909.91

Note: Figures as at December 31, 2017 is not given since on December 31, 2017, the company was listed on SME platform of BSE limited and submission of quarterly results was not mandatory

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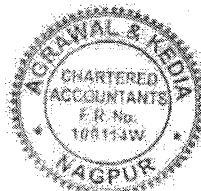

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