

AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur - 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

Email: agrawalkedia@hotmail.com**Limited Review Report**

The Board of Directors

Vibrant Global Capital Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Vibrant Global Capital Limited ("the Company") for the period ended 30 June 2021 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of 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 Company's Management and approved by the Company's 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 ("the Act"), as amended, read with relevant Rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.
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 recognition and measurement principles laid down in the aforesaid 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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

(UDIN: 21034492AAAAGN4512)



Place: Mumbai

Dated: 11.08.2021

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; **CIN:** L65900MH1995PLC093924

Statement of unaudited standalone financial results for the quarter ended 30 June, 2021

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021
Income	<i>Unaudited</i>	<i>Audited</i>	<i>Unaudited</i>	<i>Audited</i>
Revenue from operations				
(i) Interest Income	1.31	1.47	1.83	5.91
(ii) Dividend Income	1.23	28.28	-	50.94
(iii) Sale of Shares	243.54	336.42	-	561.15
(iv) Net gain on fair value changes	2430.36	550.45	554.21	1,695.74
Total Revenue from Operations	2,676.44	916.63	556.04	2,313.75
Other Income	-	0.04	-	0.04
Total income	2,676.44	916.67	556.04	2,313.79
Expenses:				
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade		-	-	-
Employee benefits expense	17.01	17.09	16.29	55.47
Finance costs	58.10	39.42	30.93	133.72
Depreciation, depletion and amortization expense	0.02	0.03	0.03	0.11
Net loss on Fair Value Changes	-	-	-	-
Other expenses	29.05	43.01	6.98	73.70
Total expenses	104.18	99.55	54.23	263.00
Total Profit before exceptional items and tax	2,572.27	817.12	501.81	2,050.79
Exceptional items	-			
Total Profit before tax	2,572.27	817.12	501.81	2,050.79
Tax expense	275.32	201.65	39.27	113.70
Current tax	14.81	14.94	-	14.93
Deferred tax	260.51	186.71	39.27	98.77
Total Tax Expenses	275.32	201.65	39.27	113.70
Net Profit Loss for the period from continuing operations	2,296.94	615.47	462.54	1,937.09
Profit/(loss) from discontinued operations before Tax				
Tax expense of discontinuing operations				
Net Profit/(loss) from discontinued operation after Tax				
Total Profit (Loss) for period	2,296.94	615.47	462.54	1,937.09
Other comprehensive income net of taxes				
Remeasurements of post-employment benefit obligations	(1.00)	(3.88)	(0.04)	(3.99)
Tax relating to these items	0.25	0.98	0.01	1.00
Total Other comprehensive income net of taxes	(0.75)	(2.91)	(0.03)	(2.98)
Total comprehensive income for the period	2,296.20	612.56	462.51	1,934.10
Details of Equity shares capital				
Paid-up equity share capital (Nos.)	2,29,07,380	2,29,07,380	2,29,07,380	22907380
Face value of equity share capital	10	10	10	10
Earnings per share (of INR 10 each) (Basic and Diluted)	10.02	2.67	2.02	8.44

an



Notes:

1. The above results prepared and presented in pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These 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, 2021. 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. In accordance with Ind AS 108 'Operating Segment', segment information has been given in the consolidated Ind AS financial results of the Company, and therefore, no separate disclosure on segment information is given in these financial results.
3. The Standalone Unaudited Financial Results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
4. Previous periods' figures have been regrouped/ recomputed, wherever necessary.
5. The figures for quarter ended 31st March 2021 represents the balance between audited financials in respect of full financial year and those published till the third quarter of the respective financial years.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: August 11, 2021

AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

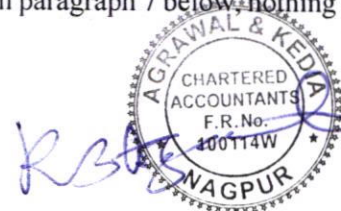
6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur - 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

Email: agrawalkedia@hotmail.com**Limited Review Report of Consolidated Unaudited Financial Results****The Board of Directors****Vibrant Global Capital Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Vibrant Global Capital Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 read with the Circular. 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. 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 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.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
5. The Statement includes the results of following entities
Subsidiaries
 - a) Vibrant Global Infraproject Private Limited
 - b) Vibrant Global Trading Private Limited
 - c) Vibrant Global Salt Private Limited.**Associates**
 - a) Vibrant Global Vidyut Private Limited
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur - 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

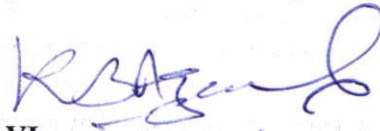
Email: agrawalkedia@hotmail.com

has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial results of three subsidiary and one associate, included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 5,027.58 lakhs and total comprehensive loss after tax of Rs.245.57 lakhs for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditor, whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary, is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

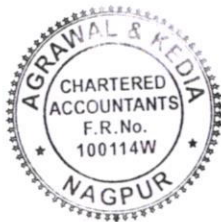
FOR AGRAWAL & KEDIA*Chartered Accountants*

(Registration No. 100114W)

**RAVI****AGRAWAL****PARTNER**

Membership No.: 034492

(UDIN : 21034492AAAAGO6085)

Place: Mumbai**Dated: 11th August 2021**

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; **CIN:** L65900MH1995PLC093924

Statement of unaudited consolidated financial results for the quarter ended 30 June, 2021

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021
	<i>Unaudited</i>	<i>Audited</i>	<i>Audited</i>	<i>Audited</i>
Income				
Revenue from operations				
(i) Interest Income	58.92	35.61	78.15	308.77
(ii) Dividend Income	1.23	28.32	-	51.16
(iii) Rental Income	0.55	0.60	0.60	2.40
(iv) Net Gain on Fair Value Changes	2,430.36	336.42	554.21	1,695.74
(v) Sale of products	5,210.05	5,672.02	3,703.97	15,868.38
Total Revenue from Operations	7,701.11	6,072.97	4,336.93	17,926.45
Other Income	2.91	40.71	13.91	1,080.85
Total income	7,704.03	6,113.68	4,350.84	19,007.30
Expenses:				
Cost of Material Consumed	844.04	422.83	1,079.21	3,840.38
Purchases of Stock-in-Trade	3,310.51	3,968.37	2,248.75	9,895.39
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	63.82	201.32	(30.94)	(149.81)
Employee benefits expense	73.05	68.91	67.02	266.13
Finance costs	233.88	88.76	199.29	772.37
Depreciation, depletion and amortization expense	46.55	60.54	59.99	241.07
Net loss on Fair Value Changes	-	-	-	-
Impairment of Financial Instruments	-	-	-	-
Other expenses	800.40	347.16	358.28	1,259.64
Total expenses	5,372.25	5,157.90	3,981.60	16,125.18
Total Profit before exceptional items and tax	2,331.77	955.78	369.24	2,882.13
Exceptional items	-	602.79	-	602.79
Share of profit (loss) of associates and joint ventures accounted	(1.78)	(10.96)	-	(10.97)
Total Profit before tax	2,330.00	1,547.62	369.24	3,473.95
Tax expense	280.22	(67.56)	8.93	(23.91)
Current tax	17.83	51.75	0.25	53.22
Deferred tax	262.39	(119.31)	8.68	(77.13)
Net Profit Loss for the period from continuing operations	2,049.78	1,615.18	360.31	3,497.86
Profit/(loss) from discontinued operations before Tax		-	-	-
Tax expense of discontinuing operations		-	-	-
Net Profit/(loss) from discontinued operation after Tax		-	-	-
Total Profit (Loss) for period	2,049.78	1,615.18	360.31	3,497.86
Other comprehensive income net of taxes	0.84	(0.15)	(1.79)	3.38
Remeasurements of post-employment benefit obligations	1.15	(0.16)	(2.42)	4.61
Tax relating to these items	(0.31)	0.01	0.63	(1.23)
Total comprehensive income for the period	2,050.62	1,615.03	358.52	3,501.24
Total Profit or Loss, attributable to				
Owners of the company	2,056.28	1,591.73	365.80	3,497.54
Non controlling Interest	(6.50)	23.46	(5.49)	0.32
Other comprehensive Income for the period attributable to			-	
Owners of the company	0.68	(0.34)	(1.60)	2.69
Non controlling Interest	0.17	0.18	(0.19)	0.68
Total Comprehensive income for the period attributable to				
Owners of the company	2,056.95	1,591.40	364.20	3,500.24
Non controlling Interest	(6.33)	23.64	(5.68)	1.00
Details of Equity shares capital				
Paid-up equity share capital (Nos)	2,29,07,380	2,29,07,380	1,72,07,136	2,29,07,380
Face value of equity share capital	10.00	10.00	10.00	10.00
Earnings per share (of INR 10 each) (Basic and Diluted)	8.98	6.95	2.12	15.28



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; **CIN:** L65900MH1995PLC093924

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021
	<i>Unaudited</i>	<i>Refer note</i>	<i>Unaudited</i>	<i>Audited</i>
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)				
(a) Capital Market	4,216.38	2,267.57	554.21	4,185.46
(b) Trading	2,081.14	2,902.43	2,300.43	8,170.50
(c) Manufacturing	1,344.12	1,469.55	1,403.54	5,949.66
(d) Unallocated	62.38	76.92	92.66	1,304.47
Total	7,704.03	6,716.47	4,350.84	19,610.10
Less : Interment Segment Revenue	-	-	-	-
Net Revenue from Operations	7,704.03	6,716.47	4,350.84	19,610.10
2.Segment Results (Profit Before Tax and Interest)				
(a) Capital Market	3,008.86	1,341.35	554.04	2,489.85
(b) Trading	(411.36)	135.17	(61.54)	429.14
(c) Manufacturing	(67.42)	122.12	8.25	122.44
(d) Unallocated	35.57	37.73	67.77	1,204.89
Total	2,565.66	1,636.38	568.53	4,246.32
Less: i) Interest	233.88	88.76	199.29	772.37
ii) Other Un-allocable Expenditure net off		-	-	-
(iii) Un-allocable income		-	-	-
Sub-Total	233.88	88.76	199.29	772.37
Total Profit before Tax	2,331.78	1,547.62	369.24	3,473.95
3. Capital Employed				
(a) Capital Market	6,717.65	3,373.56	1,153.26	3,373.56
(b) Trading	1,121.56	2,137.04	1,459.18	2,137.04
(c) Manufacturing	895.90	1,312.37	789.10	1,312.37
(d) Unallocated	365.12	268.05	566.08	268.05
Total	9,100.23	7,091.01	3,967.62	7,091.01

B. Notes

The operating Segments have been identified on the basis of business activities from which the Group earns revenues and incurs expenses and whose operating results are reviewed by the Chief operating decision maker (CODM) of the Group to make decisions about the resources to be allocated and assess performance and for which discrete financial information is available.



Vibrant Global Capital Limited

Notes to the consolidated financial results:

1. The above results prepared and presented in pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These unaudited Consolidated 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, 2021. 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. The above consolidated results are prepared in accordance with the principles set out in Indian Accounting Standard 110 'Consolidated Financial statements' and Indian Accounting Standard 28 'Investments in Associates and Joint Ventures' in Consolidated Financial Statements.
3. One of the Subsidiary of the company is charging depreciation on fixed assets as per Schedule II of the Companies Act, 2013, but is providing the same on Straight line method spread over the useful life of the asset concerned as against the WDV method adopted by the company for such amortisation over the useful life.
4. Figures for the quarter ended March 31, 2021, as reported in these Financials results, are the balancing figures in respect of the full financials year and nine months figures of the relevant financials year.
5. Previous periods' figures have been regrouped/ recomputed, wherever necessary.

FOR VIBRANT GLOBAL CAPITAL LIMITED



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665
Place: Mumbai
Date: August 11, 2021

