

AGRAWAL & KEDIA

CHARTERED ACCOUNTANTS

Mezzanine Floor, Business Plaza,
6 Farmland, Central Bazar Road,
Lokmat Square, NAGPUR-440010
Phone: 2438181 FAX : 2435068
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AUDITOR'S REPORT

TO THE MEMBERS OF M/S. VIBRANT GLOBAL CAPITAL LIMITED

To,
Board of Directors of Vibrant Global Capital Limited

We have audited the yearly financial results of Vibrant Global Capital Limited, Mumbai for the year ended 31st March 2016, attached herewith, being submitted by the Issuer pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 except for the disclosure regarding "Public Shareholding" and "Promoter and Promoter group Shareholding" which have been traced from disclosures made by the management and have not been audited by us. These yearly financial results have been prepared on the basis of the financial statements which are the responsibility of the Issuer's Management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to rule 7 of Companies (Accounts) Rules, 2014 as per Section 133 of the Companies Act, 2013 or by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us these yearly financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard and
- (ii) give a true and fair view of the net profit and other financial information for the year ended 31st March 2016.



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

(Ravi Agrawal)
(Partner)

Membership No. : 34492

Place : Mumbai
Date : 30.05.2016

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: U65900MH1995PLC093924

ANNEXURE I TO REGULATION 33
AUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2016

(₹ in Lacs)

Particulars	Figures for the Year ended March 31, 2016	Figures for the previous Year ended March 31, 2015	Figures for the 6 months ended March 31, 2016	Figures for the previous 6 months ended September 30, 2015
	(12 Months) (Audited)	(12 Months) (Audited)	(6 Months) (Audited)	(6 Months) (Unaudited)
1. Income				
(a) Revenue from Operations	1,475.12	2,788.57	675.17	799.95
(b) Other Operating Income	298.85	354.93	143.15	155.70
	1,773.97	3,143.50	818.32	955.65
2. Expenditure				
(a) Increase/ decrease in Stock	(40.33)	(379.28)	387.31	(427.54)
(b) Consumption of Raw Material	-	-	-	-
(c) Purchases of traded goods	1,605.63	3,011.18	253.08	1,352.55
(d) Employee Cost	62.75	13.47	31.37	31.38
(e) Depreciation	0.28	0.13	0.14	0.14
(f) Other Expenditure	77.25	84.66	5.61	71.64
(g) Total	1,705.58	2,730.16	677.51	1,028.06
3. Profit from Operation before Other Income, Interest & Exceptional Items (1-2)	68.39	413.33	140.81	(72.40)
4. Other Income	-	-	-	-
5. Profit before Interest & Exceptional Items (3+4)	68.39	413.33	140.81	(72.40)
6. Interest	7.92	82.13	(75.52)	83.44
7. Profit after Interest but before Exceptional Items (5-6)	60.47	331.20	216.33	(155.84)
8. Exceptional Items	-	-	-	-
9. Profit / (Loss) from Ordinary Activities before Tax (7+8)	60.47	331.20	216.33	(155.84)
10. Tax Expenses	(6.03)	26.30	(6.03)	-
11. Net Profit from Ordinary Activities after Tax (9-10)	66.50	304.90	222.34	(155.84)
12. Extraordinary Item (net of tax)	-	-	-	-
13. Net Profit/ (Loss) for the period (11-12)	66.50	304.90	222.34	(155.84)
14. Paid-up equity Equity Share Capital	2,290.74	2,290.74	2,290.74	2,290.74
15. Reserve excluding revaluation reserve as per balance Sheet of previous accounting year	509.84	443.33	509.84	287.49
16. Earning Per Share (EPS)				
(a) Basic and diluted EPS before Extraordinary Item	0.29	1.43	0.97	(0.68)
17. Public Shareholding				
- No. of Shares	82,80,086	94,20,086	82,80,086	93,48,086
- Percentage of Shareholding	36.15%	41.12%	36.15%	40.81%
18. Promoters and promoter group Shareholding				
a) Pledged / Encumbered				
- Number of Shares	0	0	0	0
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	0	0	0	0
- Percentage of Shares (as a % of the total share capital of the Company)	0	0	0	0
b) Non - Encumbered				
- Number of Shares	1,46,27,294	1,34,87,294	1,46,27,294	1,35,59,294
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
- Percentage of Shares (as a % of the total share capital of the Issuer)	63.85%	58.88%	63.85%	59.19%

NOTES:

- The figures for the 6 months ended March 31, 2016 are the balancing figure between the audited figures in respect of the full financial year ending March 31, 2016 and unaudited published year to date figures upto the half year ended September 30, 2015, which was subjected to limited review.
- The above Financial results were reviewed by Audit Committee at their meeting held on May 30, 2016 and have been approved by the Board of Directors of the Company at their meeting held on May 30, 2016.
- During the Financial Year March 31, 2016, No complaints were received from Investors, hence there were no complaints pending at the beginning and at the end of the Financial Year.
- Figures for the prior periods have been regrouped and/ or reclassified whenever considered necessary.

For Vibrant Global Capital Limited

Vinod Garg
Vinod Garg
Managing Director
DIN: 00152665

May 30, 2016
Mumbai



VIBRANT GLOBAL CAPITAL LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ In Lacs)

Particulars		Figures for the Year ended March 31, 2016	Figures for the previous Year ended March 31, 2015
		(Audited)	(Audited)
1	Segment Revenue		
	(a) Capital Market	1,545.73	2,937.10
	(b) Lending	217.92	190.87
	(c) Unallocated	10.33	15.52
	Total	1,773.97	3,143.50
	Less : Interment Segment Revenue	-	-
	Net Revenue from Operations	1,773.97	3,143.50
2	Segment Results (Profit Before Tax and Interest)		
	(a) Capital Market	(56.94)	266.20
	(b) Lending	217.92	183.74
	(c) Unallocated	(92.59)	(36.61)
	Total	68.39	413.33
	Less : i) Interest	7.92	82.13
	ii) Other Un-allocated Expenditure	-	-
	iii) Un-allocated Income	-	-
	Total of Interest	7.92	82.13
	Total Profit Before Tax	60.47	331.20
3	Capital Employed		
	(a) Capital Market	3,615.32	3,116.85
	(b) Lending	(1,051.42)	(887.24)
	(c) Unallocated	236.68	504.47
	Total	2,800.57	2,734.08

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

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 and Futures and Options.

Financing Activity includes business lending activities



VIBRANT GLOBAL CAPITAL LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(₹ In Lacs)

Particulars	As on March 31, 2016		As on March 31, 2015	
	(Audited)		(Audited)	
SHAREHOLDER'S FUND				
(a) Capital		2,290.74		2,290.74
(b) Reserves and Surplus		509.84		443.33
		2,800.57		2,734.07
LOAN FUNDS		1,537.60		2,581.72
TOTAL		4,338.17		5,315.80
FIXED ASSETS		0.20		0.17
INVESTMENTS		2,870.50		2,325.27
CURRENT ASSETS, LOANS AND ADVANCES				
(a) Inventories	655.96		615.63	
(b) Sundry Debtors	-		-	
(c) Cash and Bank Balances	118.31		399.18	
(d) Other Current Assets	74.53		100.79	
(e) Loans and Advances	639.42	1,488.22	1,952.70	3,068.30
Less : Current Liabilities and Provisions				
(a) Liabilities	19.72		30.03	
(b) Provisions	1.04	20.76	47.91	77.94
Total of Current Assets, Loans and Advances		1,467.46		2,990.36
MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED)		-		-
PROFIT AND LOSS ACCOUNT		-		-
TOTAL		4,338.17		5,315.80



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

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AUDITOR'S REPORT**TO THE MEMBERS OF M/S. VIBRANT GLOBAL CAPITAL LIMITED**

To,
Board of Directors of Vibrant Global Capital Limited

We have audited the yearly consolidated financial results of Vibrant Global Capital Limited, Mumbai for the year ended 31st March 2016, attached herewith, being submitted by the Issuer pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 except for the disclosure regarding "Public Shareholding" and "Promoter and Promoter group Shareholding" which have been traced from disclosures made by the management and have not been audited by us. These consolidated yearly financial results have been prepared on the basis of the consolidated financial statements which are the responsibility of the Issuer's Management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, mandated under rule 7 of Companies (Accounts) Rules, 2014 as per Section 133 of the Companies Act, 2013 or by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of 2 associates included in the consolidated financial results, whose consolidated financial statements reflect the Group's share of net loss of Rs.90,40,516/- for the year ended 31st March, 2016. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us and our opinion on the financial results to the extent they have been derived from such financial statements is based solely on the reports of such other auditors.

In our opinion and to the best of our information and according to the explanation given to us these consolidated yearly financial results:

- (i) includes the yearly financial results of the following entities
 - (a) Vibrant Global Trading Private Limited (Subsidiary)
 - (b) Vibrant Global Infraproject Private Limited (Subsidiary)
 - (c) Vibrant Global Salt Private Limited (Associate)

- (d) Vibrant Global Vidyut Private Limited (Associate)
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard and
- (iii) give a true and fair view of the consolidated net profit and other financial information for the year ended 31st March 2016.



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

(Ravi Agrawal)

(Partner)

Membership No. : 34492

Place : Mumbai

Date : 30.05.2016

VIBRANT GLOBAL CAPITAL LIMITED

Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parcel, Mumbai - 400 003, Maharashtra, India
Website: www.vibrantglobalgroup.com; (e): investor@vibrantglobalgroup.com; CIN: U65900MH1995PLC093924

**ANNEXURE I TO REGULATION 33
AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2016**

₹ in Lacs

Particulars	Figures for the Year ended March 31, 2016	Figures for the previous Year ended March 31, 2015
	(12 Months)	(12 Months)
	(Audited)	(Audited)
1. INCOME		
(a) Revenue from Operations	29,771.67	28,941.20
(b) Other Operating Income	316.99	684.53
	30,088.66	29,625.73
2. EXPENDITURE		
(a) Increase/ decrease in Stock	290.47	(814.83)
(b) Consumption of Raw Material	-	-
(c) Purchases of traded goods	28,689.66	28,917.33
(d) Employee Cost	134.79	91.95
(e) Depreciation	124.82	145.60
(f) Other Expenditure	219.27	184.40
(g) Total	29,459.01	28,524.46
3. Profit from Operation before Other Income, Interest & Exceptional Items (1-2)	629.65	1,101.27
4. Other Income	-	-
5. Profit before Interest & Exceptional Items (3+4)	629.65	1,101.27
6. Interest	458.37	426.56
7. Profit after Interest but before Exceptional Items (5-6)	171.28	674.71
8. Exceptional Items	-	-
9. Profit / (Loss) from Ordinary Activities before Tax (7+8)	171.28	674.71
10. Tax Expenses	57.67	200.29
11. Net Profit from Ordinary Activities after Tax (9-10)	113.61	474.42
12. Extraordinary Item (net of tax)	-	-
13. Net Profit/ (Loss) for the period (11-12)	113.61	474.42
14. Share in profit / (loss) (net) of associate companies	(90.41)	(0.40)
15. Minority Interest	13.61	184.47
16. Profit/Loss (13+14-15)	9.59	289.55
17. Paid-up equity Equity Share Capital	1,720.71	1,720.71
18. Reserve excluding revaluation reserve as per balance Sheet of previous accounting year	2,961.57	2,481.94
19. Earning Per Share (EPS)		
(a) Basic and diluted EPS before Extraordinary item	0.66	3.41
20. Public Shareholding		
- No. of Shares	82,80,086	94,20,086
- Percentage of Shareholding	36.15%	41.12%
21. Promoters and promoter group Shareholding		
a) Pledged / Encumbered		
- Number of Shares	0	0
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	0	0
- Percentage of Shares (as a % of the total share capital of the Company)	0	0
b) Non - Encumbered		
- Number of Shares	1,46,27,294	2,29,07,380
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100%	100%
- Percentage of Shares (as a % of the total share capital of the Issuer)	63.85%	58.88%

NOTES:

- The above results were reviewed by the Audit Committee at their meeting held on May 30, 2016, and adopted by the Board of Directors at their meeting held on May 30, 2016.
- The financial statements of the Parent Company and its subsidiaries have been consolidated on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances/ transactions and resulting unrealised profits in full. Minority interest's share of profits or losses is adjusted against income to arrive at the net income attributable to the Company's shareholders. Associates have been consolidated by Equity Method prescribed in AS-23.
- During the year ended March 31, 2016, **NO** complaints were received from investors. There was no complaint pending at the beginning and at the end of the year.
- Figures for the prior periods have been regrouped and / or reclassified wherever considered necessary.

For Vibrant Global Capital Limited


Vinod Garg
Managing Director
DIN: 00152665

May 30, 2016
Mumbai



VIBRANT GLOBAL CAPITAL LIMITED

CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 31.03.2016

₹ in Lacs

Particulars	As at March 31, 2016		As at March 31, 2015	
	(Audited)		(Audited)	
SHAREHOLDER'S FUND				
(a) Capital		1,720.71		1,720.71
(b) Reserves and Surplus		2,961.57		2,481.94
		4,682.28		4,202.65
MINORITY INTEREST		225.74		722.16
LOAN FUNDS		4,108.69		5,214.50
TOTAL		9,016.71		10,139.32
FIXED ASSETS		1,309.67		1,367.82
INVESTMENTS		2,463.38		2,224.79
CURRENT ASSETS, LOANS AND ADVANCES				
(a) Inventories	903.31		1,193.79	
(b) Sundry Debtors	4,952.62		2,911.50	
(c) Cash and Bank Balances	949.57		980.23	
(d) Other Current Assets	114.35		132.27	
(e) Loans and Advances	1,204.75	8,124.60	4,924.19	10,141.97
Less : Current Liabilities and Provisions				
(a) Liabilities	2,872.20		3,534.81	
(b) Provisions	8.75	2,880.95	60.45	3,595
Total of Current Assets, Loans and Advances		5,243.66		6,546.71
MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED)		-		-
PROFIT AND LOSS ACCOUNT		-		-
TOTAL		9,016.71		10,139.32



VIBRANT GLOBAL CAPITAL LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

₹ in Lacs

Particulars		Figures for the Year ended March 31, 2016	Figures for the previous Year ended March 31, 2015
		(Audited)	(Audited)
1	Segment Revenue		
(a)	Capital Market	1,545.73	3,210.88
(b)	Lending	217.92	190.87
(c)	Trading	28,296.55	26,155.88
(d)	Unallocated	28.46	68.09
	Total	30,088.66	29,625.73
	Less : Interment Segment Revenue	-	-
		30,088.66	29,625.73
2	Segment Results (Profit Before Tax and Interest)		
(a)	Capital Market	- 56.94	538.82
(b)	Lending	217.92	183.74
(c)	Trading	624.01	445.49
(d)	Unallocated	- 155.34	66.78
	Total	629.65	1,101.27
	Less : i) Interest	458.37	426.56
	ii) Other Un-allocated Expenditure	-	-
	iii) Un-allocated Income	-	-
	Total of Interest	458.37	426.56
	Total Profit Before Tax	171.28	674.71
3	Capital Employed		
(a)	Capital Market	2,923.98	2,675.09
(b)	Lending	- 655.92	407.24
(c)	Trading	1,073.52	1,232.65
(d)	Unallocated	1,566.44	1,424.31
	Total	4,908.02	4,924.81

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 and Futures and Options.
Financing Activity includes business lending activities



May 30, 2016

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001,
Maharashtra, India

Script Code: **538732**

Script Id: **VGCL**

**Sub: Declaration of Unmodified Opinion in the Audit Report for the Financial Results
for the year ended March 31, 2016**

Respected Madam/ Sir,

With reference to the circular No. CIR/CFD/CMD/56/2016 issued by Securities Exchange Board of India dated May 27, 2016, we would like to inform you that, in the Audit Report issued for the Standalone and Consolidated Financial Results of the Company for Financial Year March 31, 2016, there is unmodified opinion.

Further, the Company is not required to file Form A, because the same has been dispensed as per the above mentioned circular.

Kindly take the same on your record.

Thanking You,

For **Vibrant Global Capital Limited**


Vinod Garg
Managing Directors

Registered Office :

Unit No. 202, Tower-A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013, India.

Tel. : + 91 22 4173 1000 Fax : + 91 22 4173 1010

Email : support@vibrantglobalgroup.com Website : www.vibrantglobalgroup.com

CIN : L65900MH1995PLC093924