

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, 2022

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
	<i>Unaudited</i>	<i>Audited</i>	<i>Unaudited</i>	<i>Audited</i>
Income				
Revenue from operations				
(i) Interest Income	2.88	1.99	1.54	7.41
(ii) Dividend Income	3.43	13.04	1.23	82.63
(iii) Derivatives Income	(371.78)	623.96	243.54	1,176.01
(iv) Rental Income	0.08	0.27	0.03	0.36
(v) Net gain on fair value changes		1,106.32	2,430.36	4,831.16
Total Revenue from Operations	(365.39)	1,745.58	2,676.70	6,097.57
Other Income	17.90	13.40	12.80	53.63
Total income	(347.50)	1,758.98	2,689.50	6,151.20
Expenses:				
Employee benefits expense	19.98	18.06	19.71	78.19
Finance costs	32.45	35.25	43.27	174.47
Depreciation, depletion and amortization expense	0.01	0.02	0.02	0.07
Net loss on Fair Value Changes	1,488.90	-	-	-
Other expenses	177.74	45.24	29.51	513.94
Total expenses	1,719.08	98.57	92.51	766.68
Total Profit before exceptional items and tax	(2,066.58)	1,660.41	2,597.00	5,384.52
Exceptional items	-	-	-	(20.00)
Total Profit before tax	(2,066.58)	1,660.41	2,597.00	5,364.52
Tax expense				
Current tax	(56.92)	(165.25)	(17.83)	(293.18)
Deferred tax	182.28	(85.60)	(263.72)	(462.61)
Total Tax Expenses	(125.37)	(250.84)	(281.55)	(755.79)
Net Profit Loss for the period from continuing operations	(1,941.22)	1,409.57	2,315.45	4,608.73
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	(1,941.22)	1,409.57	2,315.45	4,608.73
Other comprehensive income net of taxes				
Remeasurements of post-employment benefit obligations	(5.52)	25.02	(0.99)	22.05
Tax relating to these items	1.39	(6.74)	0.25	(5.99)
Total Other comprehensive income net of taxes	(4.13)	18.29	(0.74)	16.06
Total comprehensive income for the period	(1,945.35)	1,427.85	2,314.70	4,624.79
Details of Equity shares capital				
Paid-up equity share capital (Nos.)	2,29,07,380	2,29,07,380	2,29,07,380	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)	(8.49)	6.23	10.10	20.19



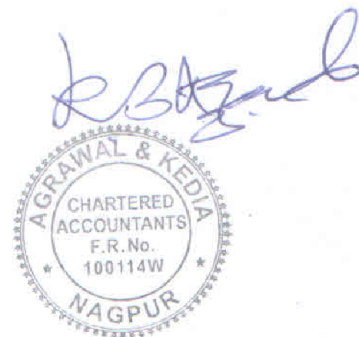
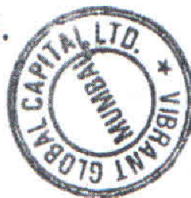
VIBRANT GLOBAL CAPITAL LIMITED

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 13, 2022. 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. The Hon'ble National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation ("Scheme") of Vibrant Global Infraproject Private Limited (Wholly Owned Subsidiary of the Company) with the Company on 6th June, 2022 (Copy of order received on 30th June, 2022). As per Order of Hon'ble NCLT, Appointed Date of the Scheme is 1st April, 2021. Previous period figures have been restated pursuant to accounting treatment necessitated to give effect to the Order.
5. Previous periods' figures have been regrouped/ recomputed, wherever necessary.
6. The figures for quarter ended 31st March 2022 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 13, 2022

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 30th June 2022 ("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.



AGRAWAL & KEDIA

CHARTERED ACCOUNTANTS

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6 Farmland, Central Bazar Road,

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Email: agrawalkedia@hotmail.com

Other Matters

5. The Hon'ble National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation ("Scheme") of Vibrant Global Infraproject Private Limited (Wholly Owned Subsidiary of the Company) with the Company on 6th June, 2022 (Copy of order received on 30th June, 2022). As per Order of Hon'ble NCLT, Appointed Date of the Scheme is 1st April, 2021. Previous period figures have been restated pursuant to accounting treatment necessitated to give effect to the order. (Refer Note 4 of Notes to standalone financial results).

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)

RAVI AGRAWAL

PARTNER

Membership No.: 034492

(UDIN: 22034492AOYTAQ2755)

Place: Mumbai

Dated: 13th August 2022



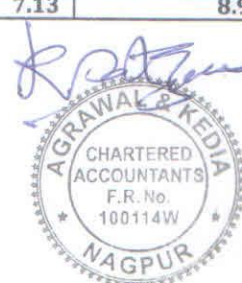
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Statement of Unaudited consolidated financial results for the quarter ended 30 June, 2022

Particulars	Quarter ended			INR in Lakhs
	June 30, 2022 Unaudited	March 31, 2022 Audited	June 30, 2021 Unaudited	Year ended March 31, 2022 Audited
Income				
Revenue from operations				
(i) Interest Income	43.85	62.29	58.92	251.41
(ii) Dividend Income	3.43	13.07	1.23	85.97
(iii) Rental Income	0.30	0.30	0.55	1.50
(iv) Net Gain on Fair Value Changes	-	1,067.47	2,430.36	4,792.32
(v) Derivative Income	(371.78)	623.96	243.54	1,176.01
(vi) Sale of stock in trade	4,769.93	6,415.29	4,966.51	21,914.98
Total Revenue from Operations	4,445.73	8,182.39	7,701.11	28,222.20
Other Income	6.64	85.59	2.91	132.78
Total income	4,452.37	8,267.98	7,704.03	28,354.98
Expenses:				
Cost of Material Consumed	1,307.82	1,216.63	844.04	4,141.75
Purchases of Stock-in-Trade	3,359.31	4,078.13	3,310.51	15,241.03
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	(254.76)	627.44	63.82	147.82
Employee benefits expense	76.40	74.09	73.05	305.87
Finance costs	144.18	154.33	233.88	746.30
Depreciation, depletion and amortization expense	61.09	44.35	46.55	181.98
Net loss on Fair Value Changes	1,278.02	-	-	-
Other expenses	902.85	370.17	800.40	2,490.53
Total expenses	6,874.90	6,565.13	5,372.25	23,255.28
Total Profit before exceptional items and tax	(2,422.53)	1,702.85	2,331.77	5,099.70
Exceptional items	-	-	-	10.94
Share of profit (loss) of associates and joint ventures accounted	-	-	(1.78)	-
Total Profit before tax	(2,422.53)	1,702.85	2,330.00	5,110.64
Tax expense	(155.48)	25.65	280.22	440.10
Current tax	56.92	170.32	17.83	299.59
Deferred tax	(212.40)	(144.67)	262.39	140.51
Net Profit Loss for the period from continuing operations	(2,267.05)	1,677.20	2,049.78	4,670.54
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	(2,267.05)	1,677.20	2,049.78	4,670.54
Other comprehensive income net of taxes	(5.88)	6.56	0.84	9.09
Remeasurements of post-employment benefit obligations	(7.85)	9.28	1.15	12.73
Tax relating to these items	1.98	(2.72)	(0.31)	(3.64)
Total comprehensive income for the period	(2,272.93)	1,683.76	2,050.62	4,679.63
Total Profit or Loss, attributable to				
Owners of the company	(2,277.79)	1,624.90	2,056.28	4,634.82
Non controlling Interest	10.74	52.30	(6.50)	35.72
Other comprehensive Income for the period attributable to				
Owners of the company	(5.67)	7.87	0.68	9.91
Non controlling Interest	(0.20)	(1.31)	0.17	(0.82)
Total Comprehensive income for the period attributable to				
Owners of the company	(2,283.46)	1,632.78	2,056.95	4,644.73
Non controlling Interest	10.54	50.99	(6.33)	34.91
Details of Equity shares capital				
Paid-up equity share capital (Nos)	2,29,07,380	2,29,07,380	2,29,07,380	2,29,07,380
Face value of equity share capital	10	10	10	10
Earnings per share (of INR 10 each) (Basic and Diluted)	(9.97)	7.13	8.98	20.28

C.F.



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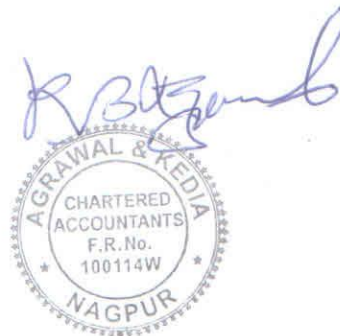
Statement of Unaudited Segment Reporting for the quarter ended 30 June, 2022

Particulars	Quarter ended			INR in Lakhs
	June 30, 2022	March 31, 2022	June 30, 2021	Year ended
	Unaudited	Audited	Unaudited	March 31, 2022 Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)				
(a) Capital Market	621.30	3,257.18	4,216.38	12,213.97
(b) Trading	2,052.95	2,706.48	2,081.14	9,991.71
(c) Manufacturing	1,727.33	2,122.57	1,344.12	5,740.97
(d) Unallocated	50.79	181.77	62.38	419.27
Total	4,452.37	8,268.00	7,704.03	28,365.92
Less : Interment Segment Revenue	-	-	-	-
Net Revenue from Operations	4,452.37	8,268.00	7,704.03	28,365.92
2. Segment Results (Profit Before Tax and Interest)				
(a) Capital Market	(2,074.39)	1,675.72	3,008.86	6,387.74
(b) Trading	(450.02)	(138.06)	(411.36)	(893.26)
(c) Manufacturing	227.77	165.17	(67.42)	49.01
(d) Unallocated	18.28	154.36	35.57	313.46
Total	(2,278.36)	1,857.19	2,565.66	5,856.94
Less: i) Interest	144.18	154.33	233.88	746.30
ii) Other Un-allocable Expenditure net off	-	-	-	-
(iii) Un-allocable income	-	-	-	-
Sub-Total	144.18	154.33	233.88	746.30
Total Profit before Tax	(2,422.53)	1,702.86	2,331.78	5,110.64
3. Capital Employed				
(a) Capital Market	7,105.20	7,861.12	6,717.65	7,861.12
(b) Trading	437.30	1,912.29	1,121.56	1,912.29
(c) Manufacturing	1,748.07	1,612.96	895.90	1,612.96
(d) Unallocated	165.73	342.85	365.12	342.85
Total	9,456.30	11,729.22	9,100.23	11,729.22

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.

C.F.



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 13, 2022. 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' 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, 2022, 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. The Hon'ble National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation ("Scheme") of Vibrant Global Infraproject Private Limited (Wholly Owned Subsidiary of the Company) with the Company on 6th June, 2022 (Copy of order received on 30th June, 2022). As per Order of Hon'ble NCLT, Appointed Date of the Scheme is 1st April, 2021. Previous period figures have been restated, wherever necessary, pursuant to accounting treatment necessitated to give effect to the order.
6. 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 13, 2022



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

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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"), for the quarter ended June 30, 2022 (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.



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

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5. The Statement includes the results of following entities

Subsidiaries

- a) Vibrant Global Trading Private Limited
b) Vibrant Global Salt 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 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 two subsidiary, included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 4813.80 lakhs and total comprehensive loss after tax of Rs. 327.57 lakhs for the quarter ended June 30, 2022, 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 these 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.

Other Matters

8. The Hon'ble National Company Law Tribunal (NCLT) has approved the Scheme of Amalgamation ("Scheme") of Vibrant Global Infraproject Private Limited (Wholly Owned Subsidiary of the Company) with the Company on 6th June, 2022 (Copy of order received on 30th June, 2022). As per Order of Hon'ble NCLT, Appointed Date of the Scheme is 1st April, 2021. Previous period figures have been restated, wherever necessary, pursuant to accounting treatment necessitated to give effect to the order. (Refer Note 5 of Notes to consolidated financial results).

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)



RAVI AGRAWAL

PARTNER

Membership No.: 034492

(UDIN : 22034492AOYTLJ8586)

Place: Nagpur

Dated: 13/08/2022

