

13<sup>th</sup> November, 2021

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

**Ref: Vibrant Global Capital Limited** (Script Code: 538732, Script Id: VGCL)

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> November, 2021**

Respected Madam/ Sir,

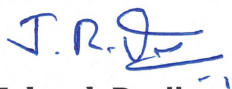
We would like to inform you that the meeting of Board of Directors of Vibrant Global Capital Limited held today i.e. 13<sup>th</sup> November, 2021 at 3.30 p.m. (concluded on 5.45 p.m.), has considered and approved the unaudited standalone and unaudited consolidated financial results, together with Reports of Statutory Auditors thereon, for the quarter and half year ended 30<sup>th</sup> September, 2021 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and any other applicable provisions, if any.

Copy of the unaudited standalone and unaudited consolidated financial results, together with Reports of Statutory Auditors thereon, is enclosed herewith.

Kindly take the same on your record.

Thanking You,

For **Vibrant Global Capital Limited**

A handwritten signature in blue ink, appearing to read 'J. R. Darji'.

**Jalpesh Darji**  
Company Secretary and Compliance Officer



*Encl: Financial Results as mentioned above.*

**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](mailto:support@vibrantglobalgroup.com) [www.vibrantglobalgroup.com](http://www.vibrantglobalgroup.com)

**CIN : L65900MH1995PLC093924**

Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel,

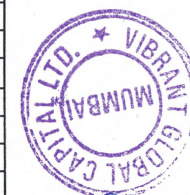
Mumbai - 400 0013, Maharashtra, India

Website: www.vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

## Statement of unaudited standalone financial results for the half year ended 30 September, 2021

INR in Lakhs

Particulars	Quarter ended			Half Year Ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
Revenue from operations						
(i) Interest Income	1.35	1.31	1.29	2.66	3.12	5.91
(ii) Dividend Income	31.48	1.23	18.04	32.71	18.04	50.94
(iii) Sale of Shares	200.91	243.54	-	444.45		561.15
(iv) Net gain on fair value changes	1,144.53	2,430.36	339.62	3574.89	893.82	1,695.74
<b>Total Revenue from Operations</b>	<b>1,378.26</b>	<b>2,676.44</b>	<b>358.94</b>	<b>4,054.71</b>	<b>914.98</b>	<b>2,313.75</b>
Other Income	1.15	-	-	1.15	-	0.04
<b>Total income</b>	<b>1,379.41</b>	<b>2,676.44</b>	<b>358.94</b>	<b>4,055.85</b>	<b>914.98</b>	<b>2,313.79</b>
<b>Expenses:</b>						
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade		-	-		-	-
Employee benefits expense	17.51	17.01	10.29	34.52	26.58	55.47
Finance costs	61.66	58.10	32.40	119.77	63.32	133.72
Depreciation, depletion and amortization expense	0.02	0.02	0.03	0.04	0.06	0.11
Purchases of Shares	-	-	-	-	-	-
Net loss on Fair Value Changes	-	-	-	-	-	-
Other expenses	385.99	29.05	11.70	415.04	18.68	73.70
<b>Total expenses</b>	<b>465.18</b>	<b>104.18</b>	<b>54.41</b>	<b>569.36</b>	<b>108.64</b>	<b>263.00</b>
<b>Total Profit before exceptional items and tax</b>	<b>914.23</b>	<b>2,572.27</b>	<b>304.53</b>	<b>3,486.50</b>	<b>806.34</b>	<b>2,050.79</b>
Exceptional items	-					
<b>Total Profit before tax</b>	<b>914.23</b>	<b>2,572.27</b>	<b>304.53</b>	<b>3,486.50</b>	<b>806.34</b>	<b>2,050.79</b>
<b>Tax expense</b>	<b>129.61</b>	<b>275.32</b>	<b>(18.19)</b>	<b>404.93</b>	<b>(57.45)</b>	<b>113.70</b>
Current tax	13.61	14.81	(0.01)	28.42	(0.01)	14.93
Deferred tax	116.00	260.51	(18.18)	376.51	(57.45)	98.77
<b>Total Tax Expenses</b>	<b>129.61</b>	<b>275.32</b>	<b>(18.19)</b>	<b>404.93</b>	<b>(57.45)</b>	<b>113.70</b>
<b>Net Profit Loss for the period from continuing operations</b>	<b>784.62</b>	<b>2,296.94</b>	<b>286.34</b>	<b>3,081.57</b>	<b>748.89</b>	<b>1,937.09</b>
Profit/(loss) from discontinued operations before Tax						
Tax expense of discontinuing operations						
<b>Net Profit/(loss) from discontinued operation after Tax</b>						
<b>Total Profit (Loss) for period</b>	<b>784.62</b>	<b>2,296.94</b>	<b>286.34</b>	<b>3,081.57</b>	<b>748.89</b>	<b>1,937.09</b>
<b>Other comprehensive income net of taxes</b>						
Remeasurements of post-employment benefit obligations	(1.00)	(1.00)	(0.04)	(1.99)	(0.07)	(3.99)
Tax relating to these items	0.25	0.25	0.01	0.50	0.02	1.00
<b>Total Other comprehensive income net of taxes</b>	<b>(0.75)</b>	<b>(0.75)</b>	<b>(0.03)</b>	<b>(1.49)</b>	<b>(0.05)</b>	<b>(2.98)</b>
<b>Total comprehensive income for the period</b>	<b>783.88</b>	<b>2,296.20</b>	<b>286.31</b>	<b>3,080.07</b>	<b>748.83</b>	<b>1,934.10</b>
<b>Details of Equity shares capital</b>						
Paid-up equity share capital (Nos.)	2,29,07,380	2,29,07,380	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	10.00	10
<b>Earnings per share (of INR 10 each)</b>						
<b>(Basic and Diluted)</b>	<b>3.42</b>	<b>10.02</b>	<b>1.25</b>	<b>13.45</b>	<b>3.27</b>	<b>8.44</b>





**Vibrant Global Capital Limited**  
**Balance Sheet as at September 30, 2021**  
(All amounts in Rupees, unless otherwise stated)

INR in Lakhs

	Particulars	As at September 30, 2021	As at March 31, 2021
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	4.48	4.71
	(b) Bank Balance other than (a) above	100.00	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables	-	-
	(I) Trade Receivables	0.69	-
	(II) Other Receivables	-	-
	(e) Loans	-	-
	(f) Investments	10008.60	5881.55
	(g) Other Financial assets	1.18	3.64
	<b>Sub-total-Financial Assets</b>	<b>10,114.96</b>	<b>5,989.90</b>
(2)	<b>Non-financial Assets</b>		
	(a) Inventories	-	-
	(b) Current tax assets (Net)	132.14	132.14
	(c) Deferred tax Assets (Net)	-	76.68
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant and Equipment	0.05	0.06
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other Intangible assets	0.21	0.24
	(k) Other non-financial assets	71.06	76.35
	<b>Sub-total-Non-Financial Assets</b>	<b>203.46</b>	<b>285.47</b>
	<b>Total Assets</b>	<b>10,318.43</b>	<b>6,275.37</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
(1)	<b>Financial Liabilities</b>		
	(a) Derivative financial instruments	-	-
	(b) Payables	-	-
	(I) Trade Payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	192.36	4.34
	(II) Other Payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	3132.13	2668.79
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities	8.11	15.23
	<b>Sub-total-Financial Assets</b>	<b>3,332.60</b>	<b>2,688.37</b>
(2)	<b>Non-Financial Liabilities</b>		
	(a) Current tax liabilities (Net)	20.69	5.66
	(b) Provisions	31.40	27.02
	(c) Deferred tax liabilities (Net)	299.33	-
	(d) Other non-financial liabilities	-	-
	<b>Sub-total-Non-Financial Assets</b>	<b>351.42</b>	<b>32.68</b>
(3)	<b>EQUITY</b>		
	(a) Equity Share capital	2290.74	2290.74
	(b) Other Equity	4343.66	1263.59
	<b>Sub-total-Equity</b>	<b>6,634.40</b>	<b>3,554.33</b>
	<b>Total Liabilities and Equity</b>	<b>10,318.43</b>	<b>6,275.37</b>



**Vibrant Global Capital Limited**
**Statement of cash flows for the half year ended September 30, 2021**
**(All amounts in Rupees, unless otherwise stated)**
**INR in Lakhs**

Particulars	Period Ended	
	September 30,2021 (Unaudited)	March 31,2021 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	3,486.50	2,050.79
Adjustments for :	-	-
Depreciation expense	0.04	0.11
Profit on sale of financial assets carried at fair value through profit or loss	(3,329.24)	1,776.39
Interest income	(2.66)	(5.91)
Finance costs	119.77	133.72
Remeasurements of post-employment benefit obligations	2.39	4.77
	-	-
<b>Operating profit/(loss) before working capital changes</b>	<b>276.79</b>	<b>3,959.88</b>
(Decrease)/Increase in Trade Payables	188.02	0.59
Decrease/(Increase) in Trade Receivables	(0.69)	-
(Increase)/Decrease in Other financial assets	2.46	1.63
(Increase)/Decrease in other Non financial assets	5.29	(11.06)
(Increase)/Decrease in Other Financial Liabilities	(7.12)	2.32
(Increase)/Decrease in Other Non-Financial Liabilities	-	5.66
<b>Cash generated from operations</b>	<b>464.74</b>	<b>3,959.02</b>
Income taxes paid	13.39	14.97
<b>Net cash inflow/(outflow) from operating activities</b>	<b>451.35</b>	<b>3,944.04</b>
<b>Cash flows from investing activities</b>		
Receipts/(Payments) from sale/investment in shares/ securities	(797.81)	(5,179.70)
Interest income	2.66	5.91
<b>Net cash outflow from investing activities</b>	<b>(795.15)</b>	<b>(5,173.79)</b>
<b>Cash flows from financing activities</b>		
Proceeds from/(Repayments of) borrowings	463.34	1,362.63
Interest paid	(119.77)	(133.72)
<b>Net cash inflow (outflow) from financing activities</b>	<b>343.57</b>	<b>1,228.91</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(0.22)</b>	<b>(0.83)</b>
Add:- Cash and cash equivalents at the beginning of the financial year	4.71	5.54
<b>Cash and cash equivalents at end of the year</b>	<b>4.48</b>	<b>4.71</b>





**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 13<sup>th</sup> November, 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. Based on current assessment of the potential impact of COVID- 19 on the company, management is of the view that the Balance Sheet of the company has adequate liquidity to service its obligations and sustain its operations. The Management and Directors are actively engaged and will continue to closely monitor the future developments during the ensuring period.  
Fair value of investments, including gains realised, held by the company are recognised in Statement of Profit or loss for the six month ended September 30, 2021, in line with the Accounting Policy constantly followed by the Company.
5. Previous periods' figures has been regrouped/ recomputed, wherever necessary.
6. The figures for quarter ended 30<sup>th</sup> September 2021 represents the balance between financials in respect of half year and those published till the first quarter of the respective financial years.

**FOR VIBRANT GLOBAL CAPITAL LTD.**



**VINOD GARG**  
**CHAIRMAN & MANAGING DIRECTOR**  
**DIN: 00152665**



**Place: Mumbai**

**Date: 13<sup>th</sup> November , 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](mailto:agrawalkedia@hotmail.com)

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**Limited Review Report**

The Board of Directors

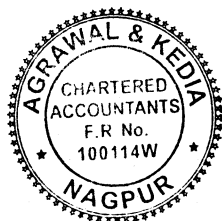
Vibrant Global Capital Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Vibrant Global Capital Limited (“the Company”) for the half year ended 30 September 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 to issue a report on these financial statements 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 is limited primarily to inquiries of 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.
4. 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 the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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 black ink, appearing to read 'Ravi Agrawal'.

**RAVI AGRAWAL**

**PARTNER**

Membership No.: 034492

(UDIN: 21034492AAAAIL5044)

**Place: Mumbai**

**Dated: 13<sup>th</sup> November, 2021**



**VIBRANT GLOBAL CAPITAL LIMITED**

**Registered Office:** 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013, Maharashtra, India  
**Website:** www.vibrantglobalgroup.com; **CIN:** L65900MH1995PLC093924

**Statement of unaudited consolidated financial results for the half year ended 30 September, 2021**

*INR in Lakhs*

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
<b>Income</b>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Unaudited</i>	<i>Audited</i>
Revenue from operations						
(i) Interest Income	49.87	58.92	77.88	108.79	156.03	308.77
(ii) Dividend Income	33.02	1.23	18.22	34.25	18.22	51.16
(iii) Rental Income	0.25	0.55	0.60	0.79	1.20	2.40
(iv) Net Gain on Fair Value Changes	1,144.53	2,430.36	248.23	3,574.89	802.44	1,695.74
(v) Sale of products	5,949.96	5,210.05	1,521.58	11,160.01	5,225.55	15,868.38
<b>Total Revenue from Operations</b>	<b>7,177.63</b>	<b>7,701.11</b>	<b>1,866.52</b>	<b>14,878.74</b>	<b>6,203.45</b>	<b>17,926.45</b>
Other Income	41.01	2.91	100.22	43.93	114.13	1,080.85
<b>Total income</b>	<b>7,218.64</b>	<b>7,704.03</b>	<b>1,966.74</b>	<b>14,922.66</b>	<b>6,317.58</b>	<b>19,007.30</b>
<b>Expenses:</b>						
Cost of Material Consumed	845.94	844.04	828.95	1,689.98	1,908.16	3,840.38
Purchases of Stock-in-Trade	4,291.92	3,310.51	661.42	7,602.42	2,910.17	9,895.39
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	(82.97)	63.82	(329.97)	(19.15)	(360.91)	(149.81)
Employee benefits expense	77.97	73.05	64.15	151.02	131.17	266.13
Finance costs	180.97	233.88	204.18	414.85	403.47	772.37
Depreciation, depletion and amortization expense	44.43	46.55	60.27	90.98	120.26	241.07
Net loss on Fair Value Changes	-	-	-	-	-	-
Impairment of Financial Instruments	-	-	-	-	-	-
Other expenses	846.36	800.40	173.91	1,646.76	532.19	1,259.64
<b>Total expenses</b>	<b>6,204.61</b>	<b>5,372.25</b>	<b>1,662.92</b>	<b>11,576.87</b>	<b>5,644.52</b>	<b>16,125.18</b>
<b>Total Profit before exceptional items and tax</b>	<b>1,014.02</b>	<b>2,331.77</b>	<b>303.82</b>	<b>3,345.80</b>	<b>673.06</b>	<b>2,882.13</b>
Share of profit (loss) of associates and joint ventures accounted	-	(1.78)	(0.01)	(1.78)	(0.01)	(10.97)
Exceptional items		-				602.79
<b>Total Profit before tax</b>	<b>1,014.02</b>	<b>2,330.00</b>	<b>303.81</b>	<b>3,344.02</b>	<b>673.04</b>	<b>3,473.95</b>
<b>Tax expense</b>	<b>96.57</b>	<b>280.22</b>	<b>39.83</b>	<b>376.79</b>	<b>48.76</b>	<b>(23.91)</b>
Current tax	16.85	17.83	1.66	34.68	1.91	53.22
Deferred tax	79.72	262.39	38.17	342.11	46.85	(77.13)
<b>Net Profit Loss for the period from continuing operations</b>	<b>917.45</b>	<b>2,049.78</b>	<b>263.98</b>	<b>2,967.23</b>	<b>624.29</b>	<b>3,497.86</b>
Profit/(loss) from discontinued operations before Tax						-
Tax expense of discontinuing operations						-
Net Profit/(loss) from discontinued operation after Tax						-
<b>Total Profit (Loss) for period</b>	<b>917.45</b>	<b>2,049.78</b>	<b>263.98</b>	<b>2,967.23</b>	<b>624.29</b>	<b>3,497.86</b>
<b>Other comprehensive income net of taxes</b>	<b>0.84</b>	<b>0.84</b>	<b>4.14</b>	<b>1.69</b>	<b>2.35</b>	<b>3.38</b>
Remeasurements of post-employment benefit obligations	1.15	1.15	5.60	2.30	3.18	4.61
Tax relating to these items	(0.31)	(0.31)	(1.46)	(0.62)	(0.83)	(1.23)
<b>Total comprehensive income for the period</b>	<b>918.29</b>	<b>2,050.62</b>	<b>268.12</b>	<b>2,968.92</b>	<b>626.64</b>	<b>3,501.24</b>
<b>Total Profit or Loss, attributable to</b>						
Owners of the company	924.49	2,056.28	269.82	2,980.77	635.62	3,497.54
Non controlling Interest	(7.04)	(6.50)	(5.84)	(13.54)	(11.33)	0.32
<b>Other comprehensive Income for the period attributable to</b>						
Owners of the company	0.68	0.68	3.62	1.36	2.02	2.69
Non controlling Interest	0.17	0.17	0.52	0.33	0.33	0.68
<b>Total Comprehensive income for the period attributable to</b>						
Owners of the company	925.17	2,056.95	273.44	2,982.12	637.64	3,500.24
Non controlling Interest	(6.88)	(6.33)	(5.32)	(13.21)	(11.00)	1.00
<b>Details of Equity shares capital</b>						
Paid-up equity share capital (Nos)	2,29,07,380	2,29,07,380	1,72,07,136	2,29,07,380	1,72,07,136	2,29,07,380
Face value of equity share capital	10	10	10	10	10	10
<b>Earnings per share (of INR 10 each) (Basic and Diluted)</b>	<b>4.04</b>	<b>8.98</b>	<b>1.57</b>	<b>13.01</b>	<b>3.69</b>	<b>15.27</b>



*C-L*

**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			Half Year ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b> (net sale/income from each segment should be disclosed under this head)						
(a) Capital Market	3,404.36	4,216.38	380.98	7,620.74	935.19	4,185.46
(b) Trading	2,677.52	2,081.14	420.63	4,758.67	2,721.06	8,170.50
(c) Manufacturing	1,045.62	1,344.12	1,099.24	2,389.74	2,502.78	5,949.66
(d) Unallocated	90.74	62.38	65.89	153.13	158.55	1,304.47
<b>Total</b>	<b>7,218.25</b>	<b>7,704.03</b>	<b>1,966.74</b>	<b>14,922.28</b>	<b>6,317.59</b>	<b>19,610.10</b>
Less : Interment Segment Revenue	-	-	-	-	-	-
<b>Net Revenue from Operations</b>	<b>7,218.25</b>	<b>7,704.03</b>	<b>1,966.74</b>	<b>14,922.28</b>	<b>6,317.59</b>	<b>19,610.10</b>
<b>2.Segment Results (Profit Before Tax and Interest )</b>						
(a) Capital Market	1,339.59	3,008.86	355.11	4,348.45	909.15	2,489.85
(b) Trading	(170.60)	(411.36)	27.26	(581.96)	(34.28)	429.14
(c) Manufacturing	(38.42)	(67.42)	73.52	(105.84)	81.77	122.44
(d) Unallocated	64.42	35.57	52.12	100.00	119.89	1,204.89
<b>Total</b>	<b>1,194.98</b>	<b>2,565.66</b>	<b>508.01</b>	<b>3,760.66</b>	<b>1,076.53</b>	<b>4,246.32</b>
Less: i) Interest	180.97	233.88	204.18	414.85	403.47	772.37
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-	-
<b>Sub-Total</b>	<b>180.97</b>	<b>233.88</b>	<b>204.18</b>	<b>414.85</b>	<b>403.47</b>	<b>772.37</b>
<b>Total Profit before Tax</b>	<b>1,014.01</b>	<b>2,331.78</b>	<b>303.83</b>	<b>3,345.81</b>	<b>673.06</b>	<b>3,473.95</b>
<b>3. Capital Employed</b>						
(a) Capital Market	7,668.49	6,717.65	1,678.42	7,668.49	1,678.42	3,373.56
(b) Trading	1,254.99	1,121.56	1,243.17	1,254.99	1,243.17	2,137.04
(c) Manufacturing	740.07	895.90	735.15	740.07	735.15	1,312.37
(d) Unallocated	354.98	365.12	579.00	354.98	579.00	268.05
<b>Total</b>	<b>10,018.52</b>	<b>9,100.23</b>	<b>4,235.74</b>	<b>10,018.52</b>	<b>4,235.74</b>	<b>7,091.01</b>

**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.



*C-8*



Vibrant Global Capital Limited  
Consolidated Balance Sheet as at September 30, 2021  
(All amounts in Rupees, unless otherwise stated)

INR in Lakhs

	Particulars	September 30, 2021 Unaudited	March 31, 2021 Audited
<b>A</b>	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	10.73	733.61
	(b) Bank Balance other than (a) above	100.00	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	2,580.32	3,617.22
	(II) Other Receivables	-	-
	(e) Loans	2,076.63	2,510.90
	(f) Investments	8,827.82	4,835.53
	(g) Other Financial assets (to be specified)	90.85	199.72
	<b>Sub-total-Financial Assets</b>	<b>13,686.35</b>	<b>11,996.98</b>
(2)	<b>Non-financial Assets</b>		
	(a) Inventories	2,527.55	1,056.52
	(b) Current tax assets (Net)	255.41	240.71
	(c) Deferred tax Assets (Net)	91.85	434.58
	(d) Investment Property	53.91	53.91
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant and Equipment	2,245.85	2,329.50
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	165.73	74.16
	(j) Other Intangible assets	114.66	114.45
	(k) Other non-financial assets (to be specified)	430.42	1,207.71
	<b>Sub-total-Non-Financial Assets</b>	<b>5,885.37</b>	<b>5,511.53</b>
	<b>Total Assets</b>	<b>19,571.72</b>	<b>17,508.51</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
(1)	<b>Financial Liabilities</b>		
	(a) Derivative financial instruments		
	(b) Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,453.37	1,509.37
	(II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(c) Debt Securities	-	-
	(d) Borrowings (Other than Debt Securities)	7,933.61	8,125.58
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities(to be specified)	29.71	648.81
	<b>Sub-total-Financial Assets</b>	<b>9,416.69</b>	<b>10,283.76</b>
(2)	<b>Non-Financial Liabilities</b>		
	(a) Current tax liabilities (Net)	26.95	5.66
	(b) Provisions	86.13	80.98
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-financial liabilities(to be specified)	23.44	47.10
	<b>Sub-total-Non-Financial Assets</b>	<b>136.51</b>	<b>133.73</b>
(3)	<b>EQUITY</b>		
	(a) Equity Share capital	2,290.74	2,290.74
	(b) Other Equity	7,646.16	4,661.62
	<b>Sub-total-Equity</b>	<b>9,936.90</b>	<b>6,952.36</b>
(4)	<b>Non controlling Interest</b>	81.62	138.66
	<b>Total Liabilities and Equity</b>	<b>19,571.72</b>	<b>17,508.51</b>



**Vibrant Global Capital Limited**  
**Statement of cash flows for half yearly ended Sept 30, 2021**  
**(All amounts in Rupees, unless otherwise stated)**

	<i>INR in Lakhs</i>	
	<b>September 30,2021</b>	<b>March 31,2021</b>
	<b>Unaudited</b>	<b>Audited</b>
<b>Cash flow from operating activities</b>		
Profit before tax	3,344.02	3,484.92
Adjustments for :		
Depreciation expense	90.98	241.07
Gain on disposal of Investment property		(14.11)
Profit on sale of financial assets carried at fair value through profit or loss	(3,329.24)	799.25
Brokerage on Sale		(30.00)
Interest income	(108.79)	(308.77)
Finance costs	414.85	772.37
Impairment loss/(Gain) on trade receivables	282.51	52.21
Gain on disposal of property, plant and equipment	(37.15)	(602.79)
Profit/(Loss) from associates	1.78	-
Remeasurements of post-employment benefit obligations	7.45	14.89
<b>Operating profit before working capital changes</b>	<b>666.41</b>	<b>4,409.03</b>
(Increase)/Decrease in trade receivables	754.38	464.2076158
(Increase) in inventories	(1,471.03)	(373.07)
(Decrease)/Increase in trade payables	(56.00)	(1,223.44)
(Increase)/Decrease in other financial assets (excluding derivatives)	108.87	(156.75)
(Increase) in other current assets	-	(82.23)
(Increase) in other non-current assets	-	10.00
(Increase) in other non-financial assets	777.29	(11.06)
Decrease/(Increase) in other current liabilities	-	183.03
Decrease/(Increase) in Other Non financial liabilities	(23.66)	5.66
(Increase)/Decrease in other financial liabilities (excluding derivatives)	(619.10)	65.65
<b>Cash generated from operations</b>	<b>137.17</b>	<b>3,291.03</b>
Income taxes paid	28.09	34.6441408
<b>Net cash inflow from operating activities</b>	<b>109.08</b>	<b>3,256.38</b>
<b>Cash flows from investing activities</b>		
Proceeds from sale of property, plant and equipment (Net)	(16.89)	1,599.14
Receipt from sale of Property plant and equipment	46.50	-
(Increase)/Decrease in Investment	0.00	987.87
(Increase)/Decrease in other financial asset	0.00	(0.43)
Purchase of Shares of subsidiaries	(133.00)	(105.00)
Payments for Investment in shares	(664.81)	(5,074.70)
Loans repaid/ (given)	434.27	725.61
Investments in Preference Shares		(500.00)
Profit on sale of financial assets carried at fair value through profit or loss		0.79
Interest income	108.79	308.77
<b>Net cash outflow from investing activities</b>	<b>(225.14)</b>	<b>(2,057.96)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of Preference shares	-	-
Proceeds from/(Repayments of) borrowings	(191.98)	294.77
Interest paid	(414.85)	(772.37)
<b>Net cash inflow (outflow) from financing activities</b>	<b>(606.82)</b>	<b>(477.60)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(722.89)</b>	<b>720.83</b>
Add:- Cash and cash equivalents at the beginning of the financial year	733.61	12.78
<b>Cash and cash equivalents at end of the year</b>	<b>10.73</b>	<b>733.61</b>





## 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 13<sup>th</sup> November, 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 September 30, 2021, as reported in these Financials results, are the balancing figures in respect of the half year financial results and three months figures of the relevant financials year.
5. Previous periods' figures have been regrouped / recomputed, wherever necessary.
6. Vibrant Global Vidyut Private Limited (Associate Company) of the company has filed application for striking off its name with Registrar of Companies on 27<sup>th</sup> August, 2021. On the basis of statement of account prepared upto 31<sup>st</sup> July, 2021, we have considered loss upto 31<sup>st</sup> July, 2021 while consolidating. Order of the Registrar of Companies is awaited.
7. Covid-19

Based on current assessment of the potential impact of COVID- 19 on the company, management is of the view that the Balance Sheet of the company has adequate liquidity to service its obligations and sustain its operations. The Management and Directors are actively engaged and will continue to closely monitor the future developments during the ensuring period.

**FOR VIBRANT GLOBAL CAPITAL LIMITED**

  
**VINOD GARG**

**CHAIRMAN & MANAGING DIRECTOR**

**DIN: 00152665**

Place: Mumbai

Date: 13<sup>th</sup> November, 2021



**AGRAWAL & KEDIA****CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

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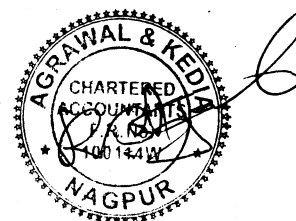
Phone: 0712 - 2438181, Fax: 0712 - 2435068

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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"), and its share of the net profit after tax and total comprehensive income of its associates for the half year ended September 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





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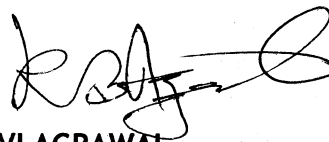
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6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe 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 three subsidiary and one associate, included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 10866.81 lakhs and total net loss after tax of Rs.114.33 lakhs for the half year ended September 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 : 21034492AAAAIM2422)

Place: Mumbai

Dated: 13<sup>th</sup> November, 2021

