

13th August, 2022

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 13th August, 2022

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. 13th August, 2022 at 3.00 p.m. (concluded on 5.45 p.m.), has considered and approved following:

1. Merged Audited Standalone Financial Statements/ Results for the financial year ended 2021-22 as per order of Hon'ble NCLT for amalgamation of Vibrant Global Infraproject Private Limited with the Company.

As per Order of Hon'ble National Company Law Tribunal ('NCLT') for approval of Scheme of Amalgamation of wholly-owned unlisted subsidiary namely, Vibrant Global Infraproject Private Limited with Vibrant Global Capital Limited (Order pronounced on 6th June, 2022 and copy of Order received on 30th June, 2022), the appointed date was 1st April, 2021 and hence, Books of Accounts were redrawn merging Financial Statements of both entities and hence, Merged Financial Statements/ Results for the financial year ended 2021-22 was approved.

2. Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2022

The Board of Directors have approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2022. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ["SEBI (LODR)"] we are enclosing copy of the said unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2022 alongwith the Limited Review Report (Standalone & Consolidated) issued by Statutory Auditors of the Company, M/s. Agrawal & Kedia, in respect of the said results.

3. Notice of 27th Annual General Meeting of the Shareholders of the Company scheduled on Tuesday, 27th September, 2022 at 11.30 a.m. through Video Conference (VC)/Other Audio-Visual Means (OVAM).

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 www.vibrantglobalgroup.com

CIN : L65900MH1995PLC093924

4. Approved Closure of Register of Members and Share Transfer Books of the Company from Saturday, 24th September, 2022 to Tuesday, 27th September, 2021 (both days inclusive)
5. Board's Report for FY 2021-22.
6. Annual Report for FY 2021-22.

The Annual Report will be sent to Shareholders of the Company and BSE limited within timelines, as provided by the law. The Company will complete dispatch of Annual Report for FY 2021-22, alongwith Notice of AGM on or before 1st September, 2022.

7. Appointment of Mr. Roshan Harde, Practicing Company Secretary, of H. Roshan & Associates, Practicing Company Secretaries, as Scrutinizer for e-voting for resolutions to be passed at the 27th Annual General Meeting.
8. Re-appointment of Mr. Vinod Garg as Managing Director of the Company for 3 years commencing from 22nd February, 2023 till 21nd February, 2026, subject to approval of Shareholders in ensuing 27th Annual General meeting.
9. Appointment of M/s Bhandari SAAJ & Associates, Chartered Accountants, as Internal Auditors of the Company in place of M/s. S.A Buchha & Co., Chartered Accountants.
10. Re-appointment of M/s. Agrawal & Kedia, Statutory Auditors of the Company for the period of 5 years, commencing from conclusion of 27th AGM till conclusion of 32nd AGM, subject to approval of Shareholders in ensuing 27th Annual General Meeting.
11. Appointment of H. Roshan & Associates, Practicing Company Secretaries, Nagpur, as Secretarial Auditors of the Company for the period of 3 years.
12. Approved further investment in Vibrant Global Salt Private Limited (Subsidiary Company) by acquisition of 12.12% of equity capital. Pursuant to this investment, Vibrant Global Salt Private Limited will become wholly-owned subsidiary of the Company.

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: As mentioned above.

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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



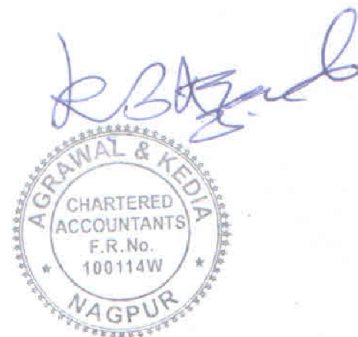
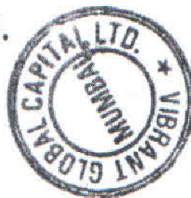
VIBRANT GLOBAL CAPITAL LIMITED

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

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur – 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

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



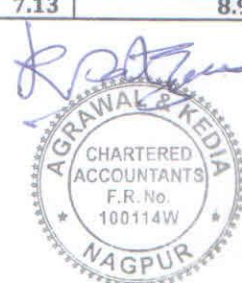
VIBRANT GLOBAL CAPITAL LIMITED

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, 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.



VIBRANT GLOBAL CAPITAL LIMITED

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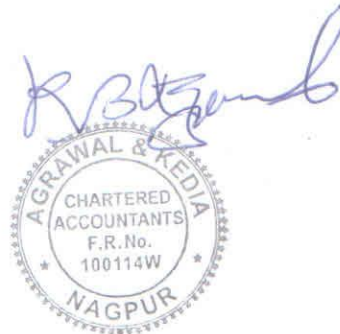
Statement of Unaudited Segment Reporting for the quarter ended 30 June, 2022

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**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur – 440 010

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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"), 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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Email: agrawalkedia@hotmail.com

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



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: L65900MH1995PLC093924

Statement of Audited standalone financial results (MERGED) for the year ended 31st March, 2022

Particulars	Quarter ended			Twelve months ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
Income					
(i) Interest Income	1.99	1.88	1.46	7.41	5.91
(ii) Dividend Income	13.04	36.88	28.28	82.63	50.94
(iii) Net Gain on Fair Value Changes	1,106.32	149.95	336.43	4,831.16	1,695.75
(iv) Sale of Shares/ Securities	623.96	107.60	550.45	1,176.01	561.15
(v) Rental Income	0.27	0.03	-	0.36	-
Total Revenue from Operations	1,745.58	296.34	916.63	6,097.57	2,313.75
Other Income	13.40	13.48	0.04	53.63	0.04
Total income	1,758.98	309.82	916.67	6,151.20	2,313.79
Expenses:					
Employee benefits expense	18.06	19.71	17.09	78.19	55.47
Finance costs	35.25	49.29	39.42	174.47	133.72
Depreciation, depletion and amortization expense	0.02	0.01	0.03	0.07	0.11
Net loss on Fair Value Changes	-	-	-	-	-
Other expenses	45.24	52.38	43.01	513.94	73.70
Total expenses	98.57	121.39	99.55	766.68	263.00
Total Profit before exceptional items and tax	1,660.41	188.43	817.12	5,384.52	2,050.79
Exceptional items	-	(20.00)	-	(20.00)	-
Total Profit before tax	1,660.41	168.43	817.12	5,364.52	2,050.79
Tax expense					
Current tax	(165.25)	(93.25)	(14.94)	(293.18)	(14.93)
Deferred tax	(85.60)	5.91	(186.71)	(462.61)	(98.77)
Total Tax Expenses	(250.84)	(87.34)	(201.65)	(755.79)	(113.70)
Net Profit Loss for the period from continuing operations	1,409.57	81.08	615.47	4,608.73	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	1,409.57	81.08	615.47	4,608.73	1,937.09
Other comprehensive income net of taxes	18.29	(0.74)	(2.91)	16.06	(2.99)
Remeasurements of post-employment benefit obligations	25.02	(0.99)	(3.88)	22.05	(3.99)
Tax relating to these items	(6.74)	0.25	0.97	(5.99)	1.00
Total comprehensive income for the period	1,427.85	80.34	612.56	4,624.79	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	2,29,07,380	2,29,07,380
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
Earnings per share (of INR 10 each) (Basic and Diluted)	6.23	0.35	2.67	20.19	8.44

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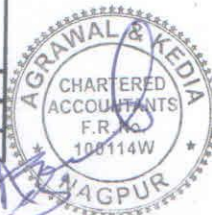


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Vibrant Global Capital Limited
Balance Sheet (MERGED) as at March 31, 2022
(All amounts in Rupees, unless otherwise stated)

		(Rs. In Lakhs)	
	Particulars	As at March 31, 2022	As at March 31, 2021
		(Audited)	(Audited)
A	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	55.44	4.71
	(b) Bank Balance other than (a) above	100.00	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables	-	-
	(I) Trade Receivables	0.65	-
	(II) Other Receivables	-	-
	(e) Loans	-	-
	(f) Investments	11,212.58	5,881.55
	(g) Other Financial assets	130.87	3.64
	Sub-total-Financial Assets	11,499.54	5,989.90
(2)	Non-financial Assets		
	(a) Inventories	-	-
	(b) Current tax assets (Net)	132.60	132.14
	(c) Deferred tax Assets (Net)	-	76.68
	(d) Investment Property	53.91	-
	(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	0.18	0.24
	(k) Other non-financial assets	190.44	76.35
	Sub-total-Non-Financial Assets	377.18	285.47
	Total Assets	11,876.72	6,275.37
B	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
	(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	9.57	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)	1,601.63	2,657.71
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities	13.45	26.32
	Sub-total-Financial Assets	1,624.66	2,688.37
(2)	Non-Financial Liabilities		
	(a) Current tax liabilities (Net)	44.09	5.66
	(b) Provisions	8.85	27.02
	(c) Deferred tax liabilities (Net)	411.04	-
	(d) Other non-financial liabilities	-	-
	Sub-total-Non-Financial Assets	463.98	32.68
(3)	EQUITY		
	(a) Equity Share capital	2,290.74	2,290.74
	(b) Other Equity	7,497.34	1,263.58
	Sub-total-Equity	9,788.08	3,554.32
	Total Liabilities and Equity	11,876.72	6,275.37



Vibrant Global Capital Limited
Statement of cash flows (MERGED) for the year ended March 31, 2022
(All amounts in Rupees, unless otherwise stated)

Particulars	(Rs. In Lakhs)	
	Year Ended March 31, 2022 (Audited)	Year Ended March 31, 2021 (Audited)
Cash flow from operating activities		
Profit before tax	5,364.52	2,050.79
Adjustments for :		
Depreciation expense	0.07	0.11
Profit/(Loss) on sale of financial assets carried at fair value through profit or loss	(4,239.15)	1,776.39
Interest income	(7.41)	(5.91)
Finance costs	174.47	133.72
Remeasurements of post-employment benefit obligations	3.34	4.77
Unrealised Premium on preference shares	(51.20)	-
Operating profit/(loss) before working capital changes	1,244.65	3,959.88
(Decrease)/Increase in Trade Payables	4.09	0.59
Decrease/(Increase) in Trade Receivables	(0.65)	-
(Increase)/Decrease in Other financial assets	(26.60)	1.63
(Increase)/Decrease in other Non financial assets	14.96	(11.06)
(Increase)/Decrease in Other Financial Liabilities	39.48	2.32
(Increase)/Decrease in other Non financial liabilities	-	5.66
Cash generated from operations	1,275.91	3,959.02
Income taxes paid	254.74	14.97
Net cash inflow/(outflow) from operating activities	1,021.17	3,944.04
Cash flows from investing activities		
Receipts/(Payments) from sale/investment in shares/ securities	(617.87)	(5,179.70)
Interest income	7.41	5.91
Net cash outflow from investing activities	(610.46)	(5,173.79)
Cash flows from financing activities		
Proceeds from/(Repayments of) borrowings	(206.08)	1,362.63
Interest paid	(174.47)	(133.72)
Net cash inflow (outflow) from financing activities	(380.55)	1,228.91
Net increase/(decrease) in cash and cash equivalents	30.16	(0.83)
Add:- Cash and cash equivalents at the beginning of the financial year	4.71	5.54
Add:- Cash and cash equivalents acquired due to merger	20.57	
Cash and cash equivalents at end of the year	55.44	4.71

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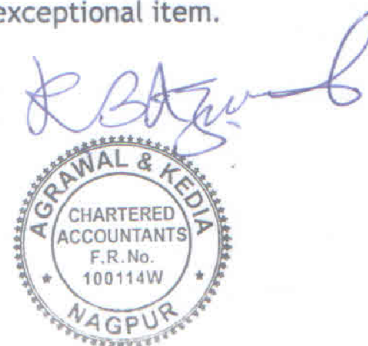
VIBRANT GLOBAL CAPITAL LIMITED

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 set of Audited Standalone Financial Results were already reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 24th May, 2022 and being duly submitted the BSE Limited. However, as per Hon'ble NCLT's order of Amalgamation {as mentioned in point no. 4(a)}, this MERGED set of Audited Financial Results are being prepared, which 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 13th August, 2022. The Statutory Auditors have expressed an unqualified opinion. The Audit 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 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.
 - a. 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.
 - b. The Board had already approved Quarterly and Yearly Financial Results for quarter and year ended March 2022 in its meeting dated 24th May, 2022. These results were approved prior to the date of the NCLT order and did not incorporate the accounting effect of amalgamation as specified in (a) above and hence, this set of Financial Results (MERGED) are being submitted to BSE Limited.
5. Previous periods' figures have been regrouped/ recomputed, wherever necessary.
6. The figures for quarter ended 31st March 2022 represents the balance between financials in respect of year ended and those published till nine months of the respective financial years.
7. Vibrant Global Vidyut Private Limited (Associate Company) was struck off/ closed vide order of Registrar of Companies on 28th January, 2022. The Company's investment of Rs. 20 Lakhs has been written off and has been shown as an exceptional item.

FOR VIBRANT GLOBAL CAPITAL LTD.


VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: 13th August, 2022

AGRAWAL & KEDIA

CHARTERED ACCOUNTANTS

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Email: agrawalkedia@hotmail.com

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Quarterly and Year to Date Audited Standalone Financial Results of the VIBRANT GLOBAL CAPITAL LIMITED Pursuant to the Regulation 33 and 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
Vibrant Global Capital Limited,
Maharashtra, India**

Report on the audit of the Standalone Financial Results

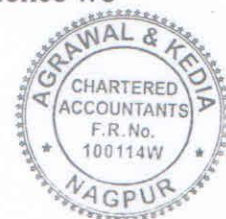
Opinion

We have audited the accompanying standalone quarterly restated financial results of Vibrant Global Capital Limited (the "company") for the quarter ended and the year ended March 31, 2022 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us the Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements for the quarter & year ended March 31, 2022 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standard laid down in IND AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

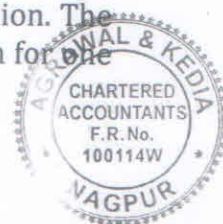
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



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resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matters:

- (a) The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- (b) The restatement of the quarterly result was necessitated to incorporate accounting treatment of amalgamation of company's wholly owned subsidiary, Vibrant Global Infraproject Private Limited with the company as per NCLT order dated 6th June, 2022. Appointment date for amalgamation was 1st April, 2021.

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)



(Ravi Agrawal)

(Partner)

Membership No. 034492

(UDIN:22034492AOYUWT4489)

Place: Mumbai

Date: 13.08.2022

