

14th February, 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 14th February, 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. 14th February, 2022 at 4.30 p.m. (concluded on 5.35 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 nine months ended 31st December, 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', with a horizontal line extending from the end.

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 www.vibrantglobalgroup.com

CIN : L65900MH1995PLC093924

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; **(e):** investor@vibrantglobalgroup.com; **CIN:** L65900MH1995PLC093924

Statement of unaudited standalone financial results for the quarter and nine months ended 31st December, 2021

Particulars	Quarter Ended			Nine months ended		(Rs. In Lakhs)
	December 31,	September 30,	December 31,	December 31,	December 31,	Year ended
	2021	2021	2020	2021	2020	March 31,
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations						
(i) Interest Income	1.18	1.35	1.33	3.84	4.45	5.91
(ii) Dividend Income	36.88	31.48	4.62	69.59	22.66	50.94
(iii) Sale of Shares	107.60	200.91	10.70	552.05	10.70	561.15
(iv) Net gain on fair value changes	149.95	1,144.53	465.49	3,724.84	1,359.32	1,695.74
Total Revenue from Operations	295.61	1,378.26	482.14	4,350.32	1,397.12	2,313.75
Other Income	0.68	1.15	-	1.83	-	0.04
Total income	296.29	1,379.41	482.14	4,352.15	1,397.12	2,313.79
Expenses:						
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee benefits expense	17.01	17.51	11.80	51.53	38.38	55.47
Finance costs	64.29	61.66	30.98	184.06	94.30	133.72
Depreciation, depletion and amortization expense	0.01	0.02	0.03	0.05	0.09	0.11
Purchases of Shares	-	-	-	-	-	-
Net loss on Fair Value Changes	-	-	-	-	-	-
Other expenses	51.45	385.99	12.00	466.49	30.69	73.70
Total expenses	132.77	465.18	54.81	702.13	163.45	263.00
Total Profit before exceptional items and tax	163.52	914.23	427.33	3,650.02	1,233.67	2,050.79
Exceptional items	20.00			20.00		
Total Profit before tax	143.52	914.23	427.33	3,630.02	1,233.67	2,050.79
Tax expense						
Current tax	(90.04)	(13.61)	-	(118.46)	(0.01)	(14.93)
Deferred tax	9.12	(116.00)	(30.49)	(367.39)	(87.94)	(98.77)
Total Tax Expenses	(80.92)	(129.61)	(30.49)	(485.85)	(87.95)	(113.70)
Net Profit Loss for the period from continuing	62.60	784.62	396.84	3,144.17	1,145.72	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	62.60	784.62	396.84	3,144.17	1,145.72	1,937.09
Other comprehensive income net of taxes						
Remeasurements of post-employment benefit	(1.00)	(1.00)	(0.04)	(2.99)	(0.11)	(3.99)
Tax relating to these items	0.25	0.25	0.01	0.75	0.03	1.00
Total Other comprehensive income net of taxes	(0.75)	(0.75)	(0.03)	(2.24)	(0.08)	(2.98)
Total comprehensive income for the period	61.85	783.88	396.82	3,141.93	1,145.64	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	22907380
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
Earnings per share (of INR 10 each) (Basic and Diluted)	0.27	3.42	1.73	13.72	5.00	8.44



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 14th February, 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. 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 nine months ended December 31, 2021, in line with the Accounting Policy constantly followed by the Company.
5. Previous periods' figures have been regrouped/ recomputed, wherever necessary.
6. The figures for quarter ended 31st December 2021 represents the balance between financials in respect of nine months ended and those published till half year of the respective financial years.
7. Vibrant Global Vidyut Private Limited (Associate Company) of the company filed application for striking off its name with Registrar of Companies on 27th August 2021. We have received the order from Registrar of Companies for strike off on 28th January 2022. We have disclosed this loss as an exceptional item.

FOR VIBRANT GLOBAL CAPITAL LTD.


VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai
Date: 14th February , 2022

AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur – 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

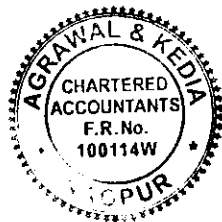
Email: agrawalkedia@hotmail.com

Limited Review Report

The Board of Directors

Vibrant Global Capital Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Vibrant Global Capital Limited (“the Company”) for the quarter and nine months ended 31 December 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.



Place: Mumbai

Dated: 14th February, 2022

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)

A handwritten signature in black ink, appearing to read 'R. Agrawal', written over a horizontal line.

RAVI AGRAWAL

PARTNER

Membership No.: 034492

(UDIN: 22034492ABZZKL4479)

VIBRANT GLOBAL CAPITAL LIMITED

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Statement of unaudited consolidated financial results for the quarter and nine months ended 31st December, 2021

INR in Lakhs

Particulars	Quarter ended			Nine months ended		Year Ended
	December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations						
(i) Interest Income	80.33	49.87	117.13	189.12	273.16	308.77
(ii) Dividend Income	38.65	33.02	4.62	72.90	22.84	51.16
(iii) Rental Income	0.41	0.25	0.60	1.20	1.80	2.40
(iv) Net Gain on Fair Value Changes	149.94	1,144.53	556.88	3,724.83	1,359.32	1,695.74
(v) Sale of products	4,891.73	5,949.96	4,970.81	16,051.74	10,196.36	15,868.38
Total Revenue from Operations	5,161.06	7,177.63	5,650.04	20,039.79	11,853.48	17,926.45
Other Income	3.26	41.01	926.01	47.19	1,040.14	1,080.85
Total income	5,164.32	7,218.64	6,576.04	20,086.98	12,893.62	19,007.30
Expenses:						
Cost of Material Consumed	1,235.14	845.94	1,509.39	2,925.12	3,417.55	3,840.38
Purchases of Stock-in-Trade	3,560.48	4,291.92	3,016.85	11,162.90	5,927.02	9,895.39
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	(460.47)	(82.97)	9.78	(479.62)	(351.13)	(149.81)
Employee benefits expense	80.76	77.97	66.04	231.78	197.22	266.13
Finance costs	177.12	180.97	280.13	591.97	683.61	772.37
Depreciation, depletion and amortization expense	46.65	44.43	60.27	137.64	180.53	241.07
Net loss on Fair Value Changes	-	-	-	-	-	-
Other expenses	473.60	846.36	380.29	2,120.36	912.48	1,259.64
Total expenses	5,113.28	6,204.61	5,322.77	16,690.14	10,967.29	16,125.18
Total Profit before exceptional items and tax	51.04	1,014.02	1,253.28	3,396.84	1,926.33	2,882.13
Share of profit (loss) of associates and joint ventures accounted	1.78	-	-	-	(0.01)	(10.97)
Exceptional items	10.94	-	-	10.94	-	602.79
Total Profit before tax	63.76	1,014.02	1,253.28	3,407.78	1,926.32	3,473.95
Tax expense	37.65	96.57	(5.11)	414.44	43.65	(23.91)
Current tax	94.58	16.85	(0.44)	129.26	1.47	53.22
Deferred tax	(56.94)	79.72	(4.67)	285.18	42.18	(77.13)
Net Profit Loss for the period from continuing operations	26.11	917.45	1,258.39	2,993.34	1,882.67	3,497.86
Profit/(loss) from discontinued operations before Tax	-	-	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-	-	-
Net Profit/(loss) from discontinued operation after Tax	-	-	-	-	-	-
Share of profit (loss) of associates and joint ventures accounted	-	-	-	-	-	-
Total Profit (Loss) for period	26.11	917.45	1,258.39	2,993.34	1,882.67	3,497.86
Other comprehensive income net of taxes	0.84	0.84	1.18	2.53	3.53	3.38
Remeasurements of post-employment benefit obligations	1.15	1.15	1.59	3.46	4.77	4.61
Tax relating to these items	(0.31)	(0.31)	(0.41)	(0.92)	(1.24)	(1.23)
Total comprehensive income for the period	26.95	918.29	1,259.56	2,995.87	1,886.20	3,501.24
Total Profit or Loss, attributable to						
Owners of the company	29.15	924.49	1,270.19	3,009.92	1,905.81	3,497.54
Non controlling Interest	(3.04)	(7.04)	(11.81)	(16.58)	(23.14)	0.32
Other comprehensive Income for the period attributable to						
Owners of the company	0.68	0.68	1.01	2.03	3.03	2.69
Non controlling Interest	0.17	0.17	0.17	0.50	0.50	0.68
Total Comprehensive income for the period attributable to						
Owners of the company	29.83	925.17	1,271.20	3,011.95	1,908.84	3,500.24
Non controlling Interest	(2.87)	(6.87)	(11.64)	(16.08)	(22.64)	1.00
Details of Equity shares capital						
Paid-up equity share capital (Nos)	2,29,07,380	2,29,07,380	2,29,03,536	2,29,07,380	2,29,03,536	22907380
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10
Earnings per share (of INR 10 each) (Basic and Diluted)	0.13	4.04	5.55	13.14	8.32	15.27



VIBRANT GLOBAL CAPITAL LIMITED

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Website: www.vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

INR in Lakhs

Particulars	Quarter ended			Nine Months Ended		Year ended
	December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Capital Market	1,336.05	3,404.36	982.70	8,956.79	1,917.89	4,185.46
(b) Trading	2,526.56	2,677.52	2,547.02	7,285.23	5,268.07	8,170.50
(c) Manufacturing	1,228.66	1,045.62	1,977.33	3,618.40	4,480.11	5,949.66
(d) Unallocated	83.99	91.13	1,069.00	237.51	1,227.55	1,304.47
Total	5,175.26	7,218.64	6,576.04	20,097.93	12,893.62	19,610.10
Less : Interment Segment Revenue		-				-
Net Revenue from Operations	5,175.26	7,218.64	6,576.04	20,097.93	12,893.62	19,610.10
2. Segment Results (Profit Before Tax and Interest)						
(a) Capital Market	363.56	1,339.59	239.35	4,712.01	1,148.50	2,489.85
(b) Trading	(173.24)	(170.60)	328.25	(755.20)	293.97	429.14
(c) Manufacturing	(10.33)	(38.42)	(81.45)	(116.16)	0.32	122.44
(d) Unallocated	59.10	64.42	1,047.27	159.10	1,167.16	1,204.89
Total	239.10	1,194.98	1,533.41	3,999.75	2,609.94	4,246.32
Less: i) Interest	177.12	180.97	280.13	591.97	683.61	772.37
ii) Other Un-allocable Expenditure net off		-				-
(iii) Un-allocable income		-				-
Sub-Total	177.12	180.97	280.13	591.97	683.61	772.37
Total Profit before Tax	61.98	1,014.01	1,253.28	3,407.78	1,926.33	3,473.95
3. Capital Employed						
(a) Capital Market	7,148.36	7,668.49	2,545.61	7,148.36	2,545.61	3,373.56
(b) Trading	1,259.09	1,254.99	843.78	1,259.09	843.78	2,137.04
(c) Manufacturing	1,292.12	740.07	1,148.09	1,292.12	1,148.09	1,312.37
(d) Unallocated	345.89	354.98	969.30	345.89	969.30	268.05
Total	10,045.45	10,018.52	5,506.79	10,045.45	5,506.79	7,091.01

B. Notes

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

Cf



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 14th February, 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' 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 December 31, 2021, as reported in these Financials results, are the balancing figures in respect of the nine months financial results and three months figures of the relevant financials year.
5. Previous periods' figures have been regrouped / recomputed, wherever necessary.

6. 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.

7. Vibrant Global Vidyut Private Limited (Associate Company) of the company has filed application for striking off its name with Registrar of Companies on 27th August 2021. We have received the order for the same on 28th January 2022. Accordingly group's share of loss for the current financial year has been reversed amount to Rs 1.78 lakhs in current quarter and group's share of accumulated loss till date amounting to Rs 10.94 lakhs has been reversed as exceptional items in the current quarter.
8. In terms of Sections 230 to 232 of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 along with other relevant provisions of the Companies Act, 2013 and Rules there under, the Board of Directors at its meeting held on 11.08.2021 have



Vibrant Global Capital Limited

considered and approved the Scheme of Arrangement for Amalgamation of wholly-owned unlisted subsidiary namely, Vibrant Global Infraproject Private Limited ("Transferor Company") with Vibrant Global Capital Limited ("Transferee Company"). The Interim Order has been received from NCLT dated 12.11.2021 pursuant to which Petition has been filed with NCLT. Final hearing is pending.

FOR VIBRANT GLOBAL CAPITAL LIMITED



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: 14th February, 2022

AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur - 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

Email: agrawalkedia@hotmail.com

Limited Review Report of Consolidated Unaudited Financial Results**The Board of Directors****Vibrant Global Capital Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Vibrant Global Capital Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the nine months ended December 31, 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.

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



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

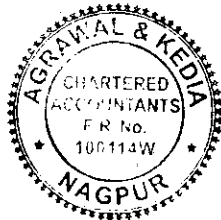
Lokmat Square, Nagpur – 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

Email: agrawalkedia@hotmail.com

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, included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 15,734.83 lakhs and total net loss after tax of Rs.181.77 lakhs for the nine months ended December 31, 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.



Place: Mumbai

Dated: 14th February, 2022

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 : 22034492ACAOST6236)