

GUPTA SARDA & BAGDIA
CHARTERED ACCOUNTANTS
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Limited Review Report

To,
Board of Directors of Vibrant Global Capital Limited


We have reviewed the accompanying statement of unaudited financial results of Vibrant Global Capital Limited, Mumbai for the annual period ended on March 31, 2015 and 6 (Six) months ended on September 30, 2015, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us.

This statement is the responsibility of the Management of Vibrant Global Capital Limited and has been approved by the Board of Directors of Vibrant Global Capital Limited. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standards 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 Issuer's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 43 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **GUPTA SARDA & BAGDIA**
Chartered Accountants
(Registration No. 103447W)


(P.C. Sarda)
(Partner)
Membership No. 035245



Place: Mumbai
Date: November 13, 2015

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: U65900MH1995PLC093924

**ANNEXURE I TO CLAUSE 43
AUDITED FINANCIAL RESULTS FOR THE YEAR HALF YEAR ENDED SEPTEMBER 30, 2015**

(₹ In Lakhs)

Particular	Six months ended	Corresponding Six	Year to Date Figures	Year to Date Figures
	figures for the period ended March 31, 2015	Months ended in the previous year ended March 31, 2014	for current period ended September 30, 2015	for the Previous year ended March 31, 2015
	(Unaudited)	(Not Applicable)	(Unaudited)	(Audited)
1. Income				
(a) Revenue from Operations	1836.62		799.95	2,788.57
(b) Other Operating Income	221.9		155.70	354.93
	2,058.52		955.66	3,143.50
2. Expenditure				
(a) Increase/ decrease in Stock	-203.4		(427.64)	(379.28)
(b) Consumption of Raw Material	0		-	-
(c) Purchases of traded goods	2049.2		1,352.55	3,011.18
(d) Employee Cost	8.57		31.38	13.47
(e) Depreciation	0.08		0.14	0.13
(f) Other Expenditure	56.9		71.64	84.66
(g) Total	1,911.35		1,028.06	2,730.16
3. Profit from Operation before Other Income, Interest & Exceptional Items (1-2)	147.17		(72.40)	413.33
4. Other Income	-		-	-
5. Profit before Interest & Exceptional Items (3+4)	147.17		(72.40)	413.33
6. Interest	68.03		83.44	82.13
7. Profit after interest but before Exceptional Items (5-6)	79.14		(155.84)	331.20
8. Exceptional Items	-		-	-
9. Profit / (Loss) from Ordinary Activities before Tax (7+8)	79.14		(155.84)	331.20
10. Tax Expenses	-		0.00	26.30
11. Net Profit from Ordinary Activities after Tax (9-10)	79.14	Refer Note - 1	(155.84)	304.90
12. Extraordinary Item (net of tax)	-		-	-
13. Net Profit/ (Loss) for the period (11-12)	79.14		(155.84)	304.90
14. Paid-up equity Equity Share Capital	2,290.74		2,290.74	2,290.74
15. Reserve excluding revaluation reserve as per balance Sheet of previous accounting year	433.33		287.49	443.33
16. Earning Per Share (EPS)				
(a) Basic and diluted EPS before Extraordinary Item	1.43		(0.68)	1.43
17. Public Shareholding				
- No. of Shares	9,420,086		9,348,086	9,420,086
- Percentage of Shareholding	41.12%		40.81%	41.12%
18. Promoters and promoter group Shareholding				
a) Pledged / Encumbered				
- Number of Shares				
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)				
- Percentage of Shares (as a % of the total share capital of the Company)				
b) Non - Encumbered				
- Number of Shares	22,907,380		22,907,380	22,907,380
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100%		100%	100%
- Percentage of Shares (as a % of the total share capital of the Issuer)	58.88%		59.19%	58.88%

NOTES :

- Figures of corresponding Six Months ended in the previous year ended March 31, 2014 i.e. September 30, 2014 have not been provided for because the company got listed on SME exchange on 21.10.2014
- The above results were reviewed and approved by the Board of Directors of the Company at their meeting held on November 13, 2015.
- During the half year ended September 30, 2015, No complaints were received from investors. There was no complaint pending at the beginning and at the end of the half year.
- Figures for the prior periods have been regrouped and / or reclassified wherever considered necessary.

For Vibrant Global Capital Limited


Vinod Garg
Managing Director
DIN: 00152665



VIBRANT GLOBAL CAPITAL LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(₹ In Lakhs)

Particulars	As on September 30, 2015		As on March 31, 2015	
	(Unaudited)		(Audited)	
SHAREHOLDER'S FUND				
(a) Capital		2,290.74		2,290.74
(b) Reserves and Surplus		287.49		443.33
		2,578.23		2,734.07
LOAN FUNDS		3,457.33		2,581.72
TOTAL		6,035.56		5,315.80
FIXED ASSETS		0.34		0.17
INVESTMENTS		2,568.39		2,325.27
CURRENT ASSETS, LOANS AND ADVANCES				
(a) Inventories	1,043.28		615.63	
(b) Sundry Debtors	-		-	
(c) Cash and Bank Balances	111.64		399.18	
(d) Other Current Assets	160.26		100.79	
(e) Loans and Advances	2,279.94	3,595.12	1,952.70	3,068.30
Less : Current Liabilities and Provisions				
(a) Liabilities	125.74		30.03	
(b) Provisions	2.55	128.29	47.91	77.94
MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED)		-		-
PROFIT AND LOSS ACCOUNT		-		-
TOTAL		6,035.56		5,315.80

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VIBRANT GLOBAL CAPITAL LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ In Lakhs)

Particulars		Year to Date Figures for current period ended September 30, 2015	Year to Date Figures for the Previous ended March 31, 2015
		<i>(Unaudited)</i>	<i>(Audited)</i>
1	Segment Revenue		
	(a) Capital Market	819.09	2,937.10
	(b) Lending	133.90	190.87
	(c) Unallocated	2.66	15.52
	Total	955.66	3,143.50
	Less : Interment Segment Revenue	-	-
		955.66	3,143.50
2	Segment Results (Profit Before Tax and Interest)		
	(a) Capital Market	(159.45)	266.20
	(b) Lending	136.88	183.74
	(c) Unallocated	(49.83)	(36.61)
	Total	(72.40)	413.33
	Less : i) Interest	83.44	82.13
	ii) Other Un-allocated Expenditure		
	iii) Un-allocated Income		
		83.44	82.13
		(155.84)	331.20
3	Capital Employed		
	(a) Capital Market	2,165.21	1,370.91
	(b) Lending	172.02	852.76
	(c) Unallocated	240.99	510.40
	Total	2,578.23	2,734.07

B. Segment Identification, Reportable Segments and definition of each segment :

i. Primary/ Secondary Segment Reporting Format :

The risk return profile of the Company's business is determined predominantly by the nature of its product. Accordingly, the business segments constitute the Primary Segments for the disclosure of

ii. Reportable Segments :

Segments have been identified and reported taking into account the differing risks and returns, nature of the products, the organisational structure and the internal reporting system of the Company.

iii. Segment Composition :

Capital Market Segment includes trading and investment in Shares and Futures and Options.

Financing Activity includes business lending activities

