

AGRAWAL & KEDIA
CHARTERED ACCOUNTANTS
Mezzanine Floor, Business Plaza,
6 Farmland, Central Bazar Road,
Lokmat Square, Nagpur - 440 010,
Maharashtra, India

Email: agrawalkedia@hotmail.com

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 for the period ended 30 September 2017.

This Unaudited Financial Results 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 Unaudited Financial Results based on our review.

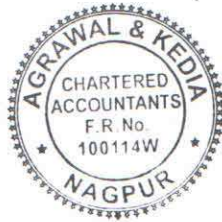
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Unaudited Financial Results issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Unaudited Financial Results 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time,

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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 blue ink, appearing to read "R. Agrawal".

(Ravi Agrawal)
(Partner)

Membership No.:034492

Place: Mumbai
Date: 14 November 2017

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

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars	(Rupees in Lakhs)			
	Figures for Current Half year ended on 30 September 2017	Figures for Previous Half year ended on 31 March 2017	Figures for Corresponding Half Year of the previous year ended on March 31, 2017	Figures for previous reporting year ended on March 31, 2017
	1 April 2017 to 30 September 2017 Unaudited	1 October 2016 to 31 March 2017 Audited	1 April 2016 to 30 September 2016 Unaudited	1 April 2016 to 31 March 2017 Audited
1. Segment Revenue				
(a) Capital Market	335.89	724.30	1,131.34	1,855.64
(b) Lending	35.39	37.35	25.21	62.56
(c) Unallocated	3.06	3.88	3.96	7.84
Total	374.34	765.53	1,160.51	1,926.04
Less : Interment Segment Revenue	-	-	-	-
Net Revenue from Operations	374.34	765.53	1,160.51	1,926.04
2. Segment Results (Profit Before Tax and Interest)				
(a) Capital Market	123.29	63.82	435.95	499.77
(b) Lending	29.31	27.51	12.55	40.06
(c) Unallocated	(72.57)	(85.60)	(84.76)	(170.36)
Total	80.03	5.73	363.74	369.47
Less: i) Interest	54.51	29.26	6.12	35.38
ii) Other Un-allocable Expenditure net off	-	-	-	-
iii) Un-allocable income	-	-	-	-
Sub-Total	54.51	29.26	6.12	35.38
Total Profit before Tax	25.52	(23.53)	357.62	334.09
3. Capital Employed				
(a) Capital Market	3,660.19	(314.74)	3,604.92	3,290.18
(b) Lending	(789.33)	269.46	(698.05)	(428.58)
(c) Unallocated	158.13	(26.23)	169.31	143.08
Total	3,028.99	(71.51)	3,076.18	3,004.68

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 segment information.

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.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
MANAGING DIRECTOR
DIN- 00152665



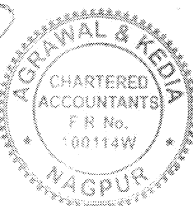
FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)


RAVI AGRAWAL
PARTNER

Membership No.: 034492



Place: Mumbai

Date: 14 November 2017

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PART I — BALANCE SHEET
SCHEDULE III OF THE COMPANIES ACT, 2013

Standalone Statement of Assets and Liabilities as at 30 September 2017

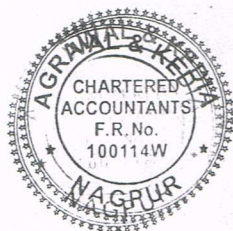
(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting period on 30 September, 2017	Figures as at the end of previous reporting year on 31 March 2017
	<i>Unaudited</i>	<i>Audited</i>
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	2,290.74	2,290.74
(b) Reserves and surplus	738.25	713.94
Sub-Total of Shareholder's Funds	3,028.99	3,004.68
(2) Non-current liabilities		
(a) Long-term borrowings	1,799.00	1,395.67
(b) Deferred tax liabilities (Net)	0.12	0.12
Sub-Total of Non-current liabilities	1,799.12	1,395.79
(3) Current liabilities		
(a) Short-term borrowings	778.83	533.31
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	0.10	357.11
(c) Other current liabilities	46.41	28.51
(d) Short-term provisions	2.78	0.99
Sub-Total of Non-current liabilities	828.12	919.92
TOTAL OF EQUITY AND LIABILITY	5,656.23	5,320.38
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	0.63	0.08
(ii) Intangible assets	0.69	0.80
(b) Non-current investments	4,273.49	3,897.29
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	58.78	58.78
Sub-Total of Non-current assets	4,333.59	3,956.94
(2) Current assets		
(a) Inventories	40.65	175.81
(b) Cash and cash equivalents	0.45	421.06
(c) Bank balance other than Cash and Cash equivalents	103.59	108.04
(d) Short-term loans and advances	1,167.82	646.60
(e) Other current assets	10.13	11.92
Sub-Total of Current assets	1,322.64	1,363.44
TOTAL OF ASSETS	5,656.23	5,320.38

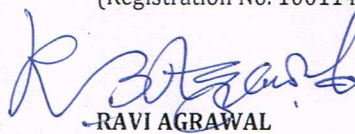
FOR VIBRANT GLOBAL CAPITAL LTD.


VINOD GARG

MANAGING DIRECTOR
DIN- 00152665



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RAVI AGRAWAL

PARTNER
Membership No.: 034492

Place: Mumbai
Date: 14 November 2017

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PART II – STATEMENT OF PROFIT AND LOSS
SCHEDULE III OF THE COMPANIES ACT, 2013

Standalone Unaudited Financial Results for the half year ended on 30 September 2017

(Rupees in Lakhs)

	Particulars	Figures for Current Half year ended on 30 September 2017	Figures for Previous Half year ended on 31 March 2017	Figures for Corresponding Half Year of the previous year ended on March 31, 2017	Figures for previous reporting year ended on March 31, 2017
		<i>1 April 2017 to 30 September 2017</i>	<i>1 October 2016 to 31 March 2017</i>	<i>1 April 2016 to 30 September 2016</i>	<i>1 April 2016 to 31 March 2017</i>
		<i>Unaudited</i>	<i>Audited</i>	<i>Unaudited</i>	<i>Audited</i>
I	Revenue from operations	111.22	755.36	1,066.09	1,821.45
II	Other income	263.12	10.15	94.44	104.59
III	Total Revenue (I + II)	374.34	765.51	1,160.52	1,926.04
IV	Expenses:				
	Purchases of Stock-in-Trade	-	314.25	449.68	763.93
	Changes in inventories of Stock-in-Trade	135.16	317.03	163.13	480.16
	Employee benefits expense	58.70	56.32	56.72	113.05
	Finance costs	54.52	29.20	6.18	35.38
	Depreciation and amortization expense	0.32	0.20	0.07	0.28
	Other expenses	100.12	72.03	127.12	199.15
	Total expenses	348.82	789.04	802.91	1,591.95
V	Profit before exceptional and extraordinary items and tax (III - IV)	25.52	(23.53)	357.62	334.09
VI	Exceptional items				
VII	Profit before extraordinary items and tax (V - VI)	25.52	(23.53)	357.62	334.09
VIII	Extraordinary items				
IX	Profit before tax (VII- VIII)	25.52	(23.53)	357.62	334.09
X	Tax expense:				
	(1) Current tax	1.20	19.32	82.01	101.33
	(2) Deferred tax	-	28.66	-	28.66
XI	Profit (Loss) for the period from continuing operations (IX-X)	24.32	(71.51)	275.61	204.10
XII	Profit/(loss) from discontinuing operations				
XIII	Tax expense of discontinuing operations				
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)				
XV	Profit (Loss) for the period (XI + XIV)	24.32	(71.51)	275.61	204.10
XVI	Earnings per equity share:				
	(1) Basic	0.11	(0.31)	1.20	0.89
	(2) Diluted	0.11	-0.31	1.20	0.89

Notes:

- The above Unaudited Financial Results are reviewed by Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on 14 November 2017
- Figures have been re-grouped or re-classified, wherever necessary
- Figures of last half year ended March 31, 2017 are the balancing figures between the audited figures of year ended on March 31, 2017 and half year ended on September 30, 2016.
- Provision of tax has been made as per Income Tax Act, 1961. Tax expense includes Provision for Current Tax and provision for deferred Tax.
- On finalisation of the assessment of earlier assessments years the resultant short provision of Tax is made in current year.
- The Above Financial Results are available on Company's website www.vibrantglobalgroup.com and at the website of BSE Limited at www.bseindia.com

FOR VIBRANT GLOBAL CAPITAL LTD.

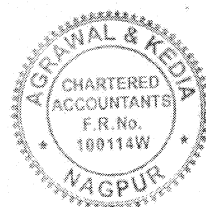
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