

Vibrant Global Capital Ltd.



8th November, 2023

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 8th November, 2023

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. 8th November, 2023 at 4.00 p.m. (concluded on 5.45 p.m.), has considered and approved following:

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023:

The Board of Directors have approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter & half year ended 30th September, 2023. 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 & half year ended 30th September, 2023, alongwith the Limited Review Report (Standalone & Consolidated) issued by Statutory Auditors of the Company, M/s. Agrawal & Kedia, in respect of the said results.

DECLARATION OF UNMODIFIED OPINION:

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s. Agrawal & Kedia, Statutory auditors of the Company have issued Limited Review Reports with unmodified opinion on the unaudited Financial Results (Standalone and Consolidated) of the Company for quarter & half year ended 30th September, 2023. Accordingly, the impact of audit qualification is Nil.

Kindly take the same on your record.

Thanking You,

For Vibrant Global Capital Limited



Jalpesh Darji
Company Secretary and Compliance Officer

Encl: 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 - 400 003, Maharashtra, India
Website: www.vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

Statement of unaudited standalone financial results for the quarter & half year ended 30th September, 2023

INR in Lakhs

Particulars	Quarter ended			Half Year Ended		Year ended
	September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations						
(i) Interest Income	1.34	1.34	3.81	2.68	6.69	10.44
(ii) Dividend Income	39.02	15.46	26.78	54.47	30.21	56.29
(iii) Sale of Shares	-	-	-	-	-	-
(iv) Derivatives Income	-	(546.19)	(193.52)	(546.19)	(565.30)	(596.33)
(v) Rental Income	-	-	-	0.00	0.08	0.08
(vi) Net gain on fair value changes	3,034.92	1,934.49	969.87	4969.41	-	856.59
Total Revenue from Operations	3,075.28	1,405.10	806.94	4,480.38	(528.33)	327.06
Other Income	16.47	15.49	14.44	31.95	32.33	61.18
Total income	3,091.74	1,420.59	821.37	4,512.33	(495.99)	388.24
Expenses:						
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade						
Employee benefits expense	19.31	20.10	19.99	39.41	39.97	79.10
Finance costs	34.79	27.03	36.53	61.82	68.98	102.45
Depreciation, depletion and amortization expense	0.06	0.05	0.02	0.11	0.03	0.19
Purchases of Shares	-	-	-	-	-	-
Net loss on Fair Value Changes	-	-	-	-	519.03	-
Other expenses	48.68	555.29	55.08	603.97	232.83	361.08
Total expenses	102.82	602.48	111.62	705.30	860.83	542.83
Total Profit before exceptional items and tax	2,988.92	818.11	709.75	3,807.03	(1,356.83)	(154.59)
Exceptional items	-	-	-	-	-	-
Total Profit before tax	2,988.92	818.11	709.75	3,807.03	(1,356.83)	(154.59)
Less: Tax expense						
Current tax	-	-	18.91	0.00	75.83	69.86
Deferred tax	306.63	149.69	73.74	456.32	(108.54)	(16.71)
Total Tax Expenses	306.63	149.69	92.65	456.32	(32.71)	53.15
Net Profit Loss for the period from continuing	2,682.29	668.42	617.10	3,350.71	(1,324.12)	(207.74)
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	2,682.29	668.42	617.10	3,350.71	(1,324.12)	(207.74)
Other comprehensive income net of taxes						
Remeasurements of post-employment benefit	0.27	0.27	(5.52)	0.54	(11.05)	1.08
Tax relating to these items	(0.07)	(0.07)	1.39	-0.14	2.78	(0.27)
Total Other comprehensive income net of taxes	0.20	0.20	(4.13)	0.40	(8.27)	0.81
Total comprehensive income for the period	2,682.49	668.62	612.97	3,351.11	(1,332.38)	(206.93)
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	10	10	10	10.00	10
Earnings per share (of INR 10 each) (Basic and Diluted)	11.71	2.92	2.68	14.63	(5.82)	(0.90)



Handwritten signature



Vibrant Global Capital Limited
Balance Sheet as at September 30, 2023
(All amounts in Rupees, unless otherwise stated)

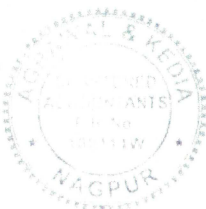
(Rs. In Lakhs)

	Particulars	As at	As at
		September 30, 2023	March 31, 2023
		(Unaudited)	(Audited)
A	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	5.34	3.66
	(b) Bank Balance other than (a) above	100.00	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	0.13	0.61
	(II) Other Receivables	-	-
	(e) Loans	-	-
	(f) Investments	14762.36	10113.35
	(g) Other Financial assets	214.68	186.69
	Sub-total-Financial Assets	15,082.50	10,404.31
(2)	Non-financial Assets		
	(a) Inventories	-	-
	(b) Current tax assets (Net)	145.11	139.61
	(c) Deferred tax Assets (Net)	-	-
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant and Equipment	0.25	0.34
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other Intangible assets	0.11	0.13
	(k) Other non-financial assets	225.81	351.90
	Sub-total-Non-Financial Assets	371.28	491.98
	Total Assets	15,453.78	10,896.29
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	315.91	86.03
	(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)	1333.16	812.39
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities	11.10	12.32
	Sub-total-Financial Assets	1,660.17	910.73
(2)	Non-Financial Liabilities		
	(a) Current tax liabilities (Net)	0.00	0.00
	(b) Provisions	10.30	9.81
	(c) Deferred tax liabilities (Net)	851.05	394.60
	(d) Other non-financial liabilities	-	-
	Sub-total-Non-Financial Assets	861.35	404.41
(3)	EQUITY		
	(a) Equity Share capital	2290.74	2290.74
	(b) Other Equity	10641.52	7290.41
	Sub-total-Equity	12,932.26	9,581.15
	Total Liabilities and Equity	15,453.78	10,896.30

Handwritten signature



Handwritten signature



Vibrant Global Capital Limited
 Standalone statement of cash flows for the half year ended September 30, 2023
 (All amounts in Rupees, unless otherwise stated)

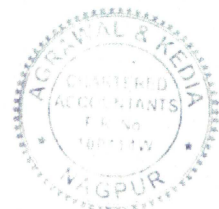
(Rs. In Lakhs)

Particulars	Period Ended	
	September 30,2023 (Unaudited)	March 31,2023 (Audited)
Cash flow from operating activities		
Profit before tax	3,807.03	(154.59)
Adjustments for :		
Depreciation expense	0.11	0.19
Loss/(Profit) on sale of financial assets carried at fair value through profit or loss	(3,597.16)	347.04
Interest income	(2.68)	(10.44)
Finance costs	61.82	102.45
Remeasurements of post-employment benefit obligations	1.02	2.05
Unrealised Premium on preference shares	(30.43)	(55.74)
	239.71	230.96
Operating profit/(loss) before working capital changes		
(Decrease)/Increase in Trade Payables	229.88	76.45
Decrease/(Increase) in Trade Receivables	0.49	0.04
(Increase)/Decrease in Other financial assets	2.44	(0.07)
(Increase)/Decrease in other Non financial assets	126.09	(161.45)
(Increase)/Decrease in Other Financial Liabilities	(1.22)	(1.14)
(Increase)/Decrease in Other Non-Financial Liabilities	-	-
	597.38	144.79
Cash generated from operations		
Income taxes paid	5.50	120.96
	591.89	23.83
Net cash inflow/(outflow) from operating activities		
Cash flows from investing activities		
Receipts/(Payments) from sale/investment in shares/ securities	(1,051.85)	752.19
Purchase of Fixed Assets	-	(0.44)
Proceeds from sale of Investment Property	-	53.91
Interest income	2.68	10.44
	(1,049.17)	816.09
Net cash inflow/(outflow) from investing activities		
Cash flows from financing activities		
Proceeds from/(Repayments of) borrowings	520.78	(789.24)
Interest paid	(61.82)	(102.45)
	458.96	(891.70)
Net cash inflow/ (outflow) from financing activities		
Net increase/(decrease) in cash and cash equivalents	1.68	(51.78)
Add:- Cash and cash equivalents at the beginning of the financial year	3.66	55.44
Cash and cash equivalents at end of the year	5.34	3.66

C.S.



[Handwritten Signature]



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 audited standalone financial results for the quarter and half year ended 30th September, 2023

ANNEXURE I

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Particulars	Quarter ended	Half year ended
	Sep 30, 2023	Sep 30, 2023
(i) Debt Equity Ratio (Debt Securities + Borrowings (other than Debt		0.10
(ii) Outstanding Redeemable Preference Shares (Qty. & Value)		N.A.
(iii) Debenture Redemption reserve		N.A.
(iv) Capital Redemption reserve		N.A.
(v) Net Worth (Rupees in Lakhs) (Total Equity)		10,249.77
(vi) Net Profit After tax (Rupees in Lakhs)	2,682.29	3,350.71
(vii) Earnings per Share (not annualised)		
Basic (Rupees)	11.71	14.63
Diluted (Rupees)	11.71	14.63
(viii) Total Debt to Total Assets Ratio (Debt Securities + Borrowings (other than Debt Securities) + Deposits + subordinated Debts) / Total Assets		0.09
(ix) Net Profit Margin (Profit After Tax / Total Income)	86.76	74.26
(x) Current Ratio (Current Assets / Current Liabilities)		0.18
(xi) Sector Specific Equivalent ratio, as applicable		
(A) Gross NPA (stage 3 asset, gross) ratio	NIL	NIL
(B) Net NPA (stage 3 asset, net) ratio	NIL	NIL

Note:

Debt service coverage ratio, Interest Service coverage ratio, Long term debt to Working capital, Bad Debts to Accounts receivable ratio, current liability ratio, debtors turnover, inventory turnover and operating margin ratio is either not relevant or not applicable as the company is a Non Banking Finance Company registered with Reserve Bank of India.

C-1



K. B. ...



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 8th November, 2023. 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. Previous periods' figures has been regrouped/ recomputed, wherever necessary.
5. The figures for quarter ended 30th September 2023 represents the balance between financials in respect of half year and those published till the first quarter of the respective financial years.
6. Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the quarter ended 30th September 2023 is attached as Annexure I.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: 8th November, 2023

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

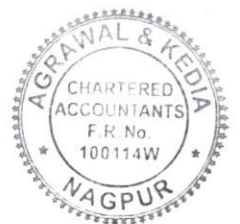
Vibrant Global Capital Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Vibrant Global Capital Limited ("the Company") for the half year ended 30 September 2023 ("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 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.

FOR AGRAWAL & KEDIA
Chartered Accountants
(Registration No. 100114W)

RAVI AGRAWAL
PARTNER

Membership No.: 034492
(UDIN:23034492BGXAUF7569)



Place: Mumbai

Dated: 8th November, 2023

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; CIN: L65900MH1995PLC093924

Statement of unaudited consolidated financial results for the quarter and half year ended 30th September, 2023

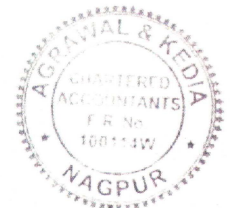
INR in Lakhs

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations						
(i) Interest Income	23.17	29.71	45.81	52.88	89.66	234.85
(ii) Dividend Income	53.06	17.50	28.45	70.56	31.87	59.71
(iii) Rental Income	0.60	0.60	0.30	1.20	0.60	1.79
(iv) Net Gain on Fair Value Changes	3,034.92	1,934.49	969.87	4,969.41	-	1,044.81
(v) Derivative Income	-	(546.19)	(193.52)	(546.19)	(565.30)	(596.33)
(vi) Sale of products	3,931.92	2,711.67	5,891.45	6,643.60	10,661.38	18,949.56
Total Revenue from Operations	7,043.67	4,147.79	6,742.35	11,191.46	10,218.21	19,694.39
Other income	1.26	9.57	4.63	10.83	11.27	36.91
Total income	7,044.93	4,157.36	6,746.98	11,202.29	10,229.48	19,731.30
Expenses:						
Cost of Material Consumed	1,362.12	1,092.55	2,700.81	2,454.67	4,008.63	6,432.89
Purchases of Stock-in-Trade	2,288.76	3,704.80	3,035.11	5,993.56	6,394.42	10,752.61
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	(431.34)	(2,670.24)	(374.73)	(3,101.58)	(629.48)	(224.22)
Employee benefits expense	84.10	84.46	79.57	168.57	155.97	318.47
Finance costs	162.20	135.76	155.34	297.96	299.52	590.62
Depreciation, depletion and amortization expense	57.61	54.05	61.31	111.66	122.40	247.60
Net loss on Fair Value Changes	-	-	-	-	308.15	-
Impairment of Financial Instruments	-	-	-	-	-	-
Other expenses	240.26	859.59	467.92	1,099.85	1,370.77	2,051.49
Total expenses	3,763.71	3,260.97	6,125.33	7,024.68	12,030.37	20,169.48
Total Profit before exceptional items and tax	3,281.22	896.40	621.65	4,177.62	(1,800.89)	(438.18)
Share of profit (loss) of associates and joint ventures accounted	-	-	-	-	-	-
Exceptional items	-	-	-	-	-	-
Total Profit before tax	3,281.22	896.40	621.65	4,177.62	(1,800.89)	(438.18)
Tax expense						
Current tax	-	-	(18.94)	-	(75.86)	(69.90)
Deferred tax	(293.08)	(213.82)	(24.29)	(506.90)	188.12	(273.62)
Net Profit Loss for the period from continuing operations	2,988.14	682.58	578.42	3,670.72	(1,688.63)	(781.70)
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	2,988.14	682.58	578.42	3,670.72	(1,688.63)	(781.70)
Other comprehensive income net of taxes	1.92	1.92	(5.88)	3.84	(11.75)	7.68
Remeasurements of post-employment benefit obligations	2.57	2.57	(7.85)	5.14	(15.71)	10.27
Tax relating to these items	(0.65)	(0.65)	1.98	(1.30)	3.96	(2.59)
Total comprehensive income for the period	2,990.06	684.50	572.55	3,674.56	(1,700.38)	(774.02)
Total Profit or Loss, attributable to						
Owners of the company	2,954.62	675.69	569.42	3,630.30	(1,708.37)	(780.06)
Non controlling Interest	33.53	6.89	9.00	40.42	19.74	(1.64)
Other comprehensive Income for the period attributable to						
Owners of the company	1.73	1.73	(5.67)	3.45	(11.35)	6.91
Non controlling Interest	0.19	0.19	(0.20)	0.39	(0.41)	0.77
Total Comprehensive income for the period attributable to						
Owners of the company	2,956.34	677.41	563.75	3,633.76	(1,719.71)	(773.15)
Non controlling Interest	33.72	7.08	8.79	40.80	19.33	(0.87)
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	2,29,07,380
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)	12.91	2.96	2.46	15.86	(7.51)	(3.38)



af

[Handwritten signature]



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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Capital Market	5,351.40	2,319.14	271.37	7,670.54	892.68	4,912.63
(b) Trading	282.44	355.00	2,517.10	637.43	4,570.05	6,525.31
(c) Manufacturing	1,386.07	1,443.34	2,937.90	2,829.40	4,665.23	7,831.58
(d) Unallocated	25.03	39.88	50.73	64.91	101.53	461.78
Total	7,044.93	4,157.36	5,777.11	11,202.29	10,229.48	19,731.30
Less : Interment Segment Revenue	-	-	-	-	-	-
Net Revenue from Operations	7,044.93	4,157.36	5,777.11	11,202.29	10,229.48	19,731.30
2. Segment Results (Profit Before Tax and Interest)						
(a) Capital Market	3,697.74	1,141.07	859.70	4,838.81	(1,214.69)	299.00
(b) Trading	(72.52)	(89.54)	(108.72)	(162.06)	(558.74)	(636.38)
(c) Manufacturing	(175.57)	(29.35)	13.11	(204.92)	240.88	162.03
(d) Unallocated	(6.23)	9.97	12.90	3.74	31.18	327.80
Total	3,443.42	1,032.15	776.98	4,475.57	(1,501.36)	152.45
Less: i) Interest	162.20	135.76	155.34	297.96	299.52	590.62
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-	-
Sub-Total	162.20	135.76	155.34	297.96	299.52	590.62
Total Profit before Tax	3,281.22	896.40	621.64	4,177.62	(1,800.88)	(438.18)
3. Capital Employed						
(a) Capital Market	13,035.31	11,096.84	7,337.69	13,035.31	7,337.69	7,775.56
(b) Trading	572.15	452.43	719.94	572.15	719.94	1,326.28
(c) Manufacturing	856.56	(75.31)	1,805.48	856.56	1,805.48	1,687.62
(d) Unallocated	165.73	165.73	165.73	165.73	165.73	165.73
Total	14,629.75	11,639.68	10,028.83	14,629.75	10,028.83	10,955.19

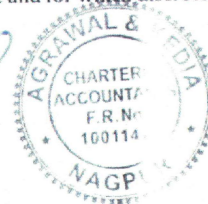
B. Notes

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



[Handwritten signature]



Vibrant Global Capital Limited
Consolidated Balance Sheet as at September 30, 2023
(All amounts in Rupees in lakhs , unless otherwise stated)

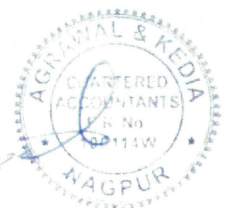
INR in Lakhs

Particulars		September 30, 2023	March 31, 2023
A	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	18.28	673.78
	(b) Bank Balance other than (a) above	200.00	100.00
	(c) Derivative financial instruments		
	(d) Receivables		
	(I) Trade Receivables	1023.28	1840.97
	(II) Other Receivables		
	(e) Loans	1114.06	1738.88
	(f) Investments	13140.27	8491.26
	(g) Other Financial assets (to be specified)	163.23	130.80
	Sub-total-Financial Assets	15,659.12	12,975.69
(2)	Non-financial Assets		
	(a) Inventories	4315.11	904.99
	(b) Current tax assets (Net)	284.32	309.31
	(c) Deferred tax Assets (Net)	357.07	408.81
	(d) Investment Property	0.00	0.00
	(e) Biological assets other than bearer plants		
	(f) Property, Plant and Equipment	2249.85	2252.84
	(g) Capital work-in-progress	30.22	44.48
	(h) Intangible assets under development		
	(i) Goodwill	165.73	165.73
	(j) Other Intangible assets	114.72	115.07
	(k) Other non-financial assets (to be specified)	747.97	459.32
	Sub-total-Non-Financial Assets	8,264.98	4,660.55
	Total Assets	23,924.10	17,636.24
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	1269.61	1839.46
	(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)	7039.45	4316.13
	(e) Deposits		
	(f) Subordinated Liabilities		
	(g) Other financial liabilities(to be specified)	27.32	28.06
	Sub-total-Financial Liability	8,336.38	6,183.66
(2)	Non-Financial Liabilities		
	(a) Current tax liabilities (Net)	0.00	0.00
	(b) Provisions	88.44	86.38
	(c) Deferred tax liabilities (Net)	851.05	394.60
	(d) Other non-financial liabilities(to be specified)	18.48	16.42
	Sub-total-Non-Financial Liability	957.97	497.40
(3)	EQUITY		
	(a) Equity Share capital	2290.74	2290.74
	(b) Other Equity	12169.34	8535.58
	Sub-total-Equity	14,460.07	10,826.32
(4)	Non controlling Interest	169.67	128.87
	Total Liabilities and Equity	23,924.10	17,636.24

C-1



K. K. K.



Vibrant Global Capital Limited
Statement of cash flows for half yearly ended Sept 30, 2023

INR in Lakhs

	September 30,2023	March 31,2023
Cash flow from operating activities		
Profit before tax	4,177.62	(438.18)
Adjustments for :		
Depreciation expense	111.66	247.60
Gain on disposal of Investment property	-	-
Profit on sale of financial assets carried at fair value through profit or loss	(3,597.16)	158.81
Net (gain)/loss on financial liabilities measured at fair value through profit or loss	-	-
Interest income	(52.88)	(234.85)
Finance costs	297.96	590.62
Impairment loss/(Gain) on trade receivables	(43.97)	193.97
Gain on disposal of property, plant and equipment	(8.52)	(19.24)
Unrealised Premium on preference shares	(30.43)	(55.74)
Remeasurements of post-employment benefit obligations	7.19	14.38
Bad Debts written off	0.13	44.35
Loss on Strike off of Associate Company	-	-
	861.60	501.73
Operating profit before working capital changes		
(Increase)/Decrease in trade receivables	861.53	2,356.04
(Increase) in inventories	(3,410.12)	(157.87)
(Decrease)/Increase in trade payables	(569.85)	(398.06)
(Increase)/Decrease in other financial assets (excluding derivatives)	7.72	(72.92)
(Increase) in other current assets	(414.73)	2.47
(Increase) in other non-current assets	-	-
(Increase) in other non-financial assets	126.09	(161.45)
Decrease/(Increase) in other current liabilities	2.06	(5.85)
Decrease/(Increase) in Other Non financial liabilities	-	-
(Increase)/Decrease in other financial liabilities (excluding derivatives)	37.90	54.42
	(2,497.80)	2,118.52
Cash generated from operations		
Income taxes paid	-24.99	149.99
	(2,472.81)	1,968.54
Net cash inflow /(outflow) from operating activities		
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment (Net)	(94.54)	(39.21)
(Increase)/Decrease in Investment	-1051.85	752.20
(Increase)/Decrease in Other bank balnce	-100.00	-
Receipt from sale of Property plant and equipment	9.00	-
Loans repaid/ (given)	176.45	(257.88)
Interest income	52.88	234.85
	(1,008.05)	689.95
Net cash inflow /(outflow) from investing activities		
Cash flows from financing activities		
Proceeds from/(Repayments of) borrowings	3,123.32	(1,452.46)
Interest paid	(297.96)	(590.62)
	2,825.36	(2,043.08)
Net cash inflow /(outflow) from financing activities		
Net increase/(decrease) in cash and cash equivalents	(655.50)	615.41
Add:- Cash and cash equivalents at the beginning of the financial year	673.78	58.37
Cash and cash equivalents at end of the year	18.29	673.78

C.F.



[Handwritten signature]



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 audited Consolidated financial results for the quarter and half year ended 30th Sep, 2023

ANNEXURE I

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Particulars	Quarter ended	Half year ended
	Sep 30, 2023	Sep 30, 2023
(i) Debt Equity Ratio (Debt Securities + Borrowings (other than Debt Securities) + Deposits + subordinated Debts) / Total Equity		0.49
(ii) Outstanding Redeemable Preference Shares (Qty. & Value)		N.A.
(iii) Debenture Redemption reserve		N.A.
(iv) Capital Redemption reserve		N.A.
(v) Net Worth (Rupees in Lakhs) (Total Equity)		14,460.07
(vi) Net Profit After tax (Rupees in Lakhs)	2,988.14	3,670.72
(vii) Earnings per Share (not annualised)		
Basic (Rupees)	12.91	15.86
Diluted (Rupees)	12.91	15.86
(viii) Total Debt to Total Assets Ratio (Debt Securities + Borrowings (other than Debt Securities) + Deposits + subordinated Debts) / Total Assets		0.29
(ix) Net Profit Margin (Profit After Tax / Total Income)	0.42	0.33
(x) Current Ratio (Current Assets / Current Liabilities)		1.15
(xi) Sector Specific Equivalent ratio, as applicable		
(A) Gross NPA (stage 3 asset, gross) ratio		NIL
(B) Net NPA (stage 3 asset, net) ratio		NIL

Note:

Debt service coverage ratio, Interest Service coverage ratio, Long term debt to Working capital, Bad Debts to Accounts receivable ratio, current liability ratio, debtors turnover, inventory turnover and operating margining ratio is either not relevant or not applicable as the company is a Non Banking Finance Company registered with Reserve Bank of India.

CF



[Handwritten Signature]



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 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 November 08, 2023. 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. Previous periods' figures have been regrouped/ recomputed, wherever necessary.
5. Figures for the quarter ended September 30, 2023, 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
6. Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations And Disclosure Requirements) Regulation, 2015 for the half year ended 30th September 2023 is attached as Annexure I.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: November 08, 2023

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"), for the half year ended September 30, 2023 (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 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



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 two subsidiary, included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 6,720.39 lakhs and total comprehensive Profit after tax of Rs. 334.23 lakhs for the half year ended September 30, 2023, 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.

FOR AGRAWAL & KEDIA**Chartered Accountants**

(Registration No. 100114W)

**RAVI AGRAWAL****PARTNER**

Membership No.: 034492

(UDIN:23034492BGXAUG3139)

Place: Nagpur

Dated: 08/11/2023