

**AGRAWAL & KEDIA****CHARTERED ACCOUNTANTS**

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Email: [agrawalkedia@hotmail.com](mailto: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 September 30, 2016 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 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 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 & Disclosure requirements) Regulations 2015 of the Listing Agreement 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



Place: Mumbai

Date: November 15, 2016

# 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

## ANNEXURE I UNAUDITED FINANCIAL RESULTS FOR THE YEAR HALF YEAR ENDED SEPTEMBER 30, 2016

(Rs In Lakhs)

Particular	6 months ended September 30, 2016	Preceding 6 months ended March 31, 2016	Corresponding 6 months of Previous year ended on September 30, 2015	For the Previous year ended March 31, 2016
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Income</b>				
(a) Revenue from Operations	1,066.09	675.16	799.95	1,475.12
(b) Other Operating Income	94.44	143.15	155.70	298.85
	<b>1,160.52</b>	<b>818.32</b>	<b>955.66</b>	<b>1,773.97</b>
<b>2. Expenditure</b>				
(a) Increase/ decrease in Stock	163.13	387.32	(427.64)	(40.33)
(b) Consumption of Raw Material	-	-	-	-
(c) Purchases of traded goods	449.68	253.08	1352.55	1,605.63
(d) Employee Cost	56.72	31.38	31.38	62.75
(e) Depreciation	0.07	0.14	0.14	0.28
(f) Other Expenditure	127.12	5.61	71.64	77.25
(g) Total	<b>796.73</b>	<b>677.52</b>	<b>1,028.06</b>	<b>1,705.58</b>
<b>3. Profit from Operation before Other Income, Interest &amp; Exceptional Items (1-2)</b>	<b>363.80</b>	<b>140.80</b>	<b>(72.40)</b>	<b>68.39</b>
4. Other Income	-	-	-	-
<b>5. Profit before Interest &amp; Exceptional Items (3+4)</b>	<b>363.80</b>	<b>140.80</b>	<b>(72.40)</b>	<b>68.39</b>
6. Interest	6.18	(75.52)	83.44	7.92
<b>7. Profit after Interest but before Exceptional Items (5-6)</b>	<b>357.62</b>	<b>216.32</b>	<b>(155.84)</b>	<b>60.47</b>
8. Exceptional Items	-	-	-	-
<b>9. Profit / (Loss) from Ordinary Activities before Tax (7+8)</b>	<b>357.62</b>	<b>216.32</b>	<b>(155.84)</b>	<b>60.47</b>
10. Tax Expenses	82.01	(6.03)	-	(6.03)
<b>11. Net Profit from Ordinary Activities after Tax (9-10)</b>	<b>275.61</b>	<b>222.35</b>	<b>(155.84)</b>	<b>66.50</b>
12. Extraordinary Item (net of tax)	-	-	-	-
<b>13. Net Profit/ (Loss) for the period (11-12)</b>	<b>275.61</b>	<b>222.35</b>	<b>(155.84)</b>	<b>66.50</b>
14. Paid-up equity Equity Share Capital	2,290.74	2290.74	2,290.74	2,290.74
15. Reserve excluding revaluation reserve as per balance Sheet of previous accounting year	785.44	509.84	287.49	509.84
<b>16. Earning Per Share (EPS)</b>				
(a) Basic and diluted EPS before Extraordinary item	1.20	0.97	(0.68)	0.29
<b>17. Public Shareholding</b>				
- No. of Shares	73,80,086	82,80,086	93,48,086	82,80,086
- Percentage of Shareholding	32.22%	36.15%	40.81%	36.15%
<b>18. Promoters and promoter group Shareholding</b>				
<b>a) Pledged / Encumbered</b>				
- 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>b) Non - Encumbered</b>				
- Number of Shares	1,55,27,294	1,46,27,294	1,35,59,294	1,46,27,294
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
- Percentage of Shares (as a % of the total share capital of the Issuer)	67.78%	63.85%	59.19%	63.85%

### NOTES :

- The above results were reviewed and approved by the Board of Directors of the Company at their meeting held on November 15, 2016.
- During the half year ended September 30, 2016, 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

## SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs In Lakhs)

Particulars		Year to Date Figures for current period ended September 30, 2016	Year to Date Figures for the Previous ended March 31, 2016
		(Audited)	(Audited)
1	Segment Revenue		
(a)	Capital Market	1,131.34	1,545.73
(b)	Lending	25.21	217.92
(c)	Unallocated	3.96	10.32
	<b>Total</b>	<b>1,160.51</b>	<b>1,773.97</b>
	Less : Interment Segment Revenue	-	-
		<b>1,160.51</b>	<b>1,773.97</b>
2	Segment Results (Profit Before Tax and Interest )		
(a)	Capital Market	435.95	(56.94)
(b)	Lending	12.55	217.92
(c)	Unallocated	(84.76)	(92.60)
	<b>Total</b>	<b>363.74</b>	<b>68.38</b>
	Less : i) Interest	6.12	7.92
	ii) Other Un-allocated Expenditure	-	-
	iii) Un-allocated Income	-	-
		<b>6.12</b>	<b>7.92</b>
		357.62	60.46
3	Capital Employed		
(a)	Capital Market	3,604.92	3,615.32
(b)	Lending	(698.05)	(1,051.42)
(c)	Unallocated	169.31	236.68
	<b>Total</b>	<b>3,076.18</b>	<b>2,800.58</b>

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

#### i. Primary/ Secondary Segment Reporting Format :

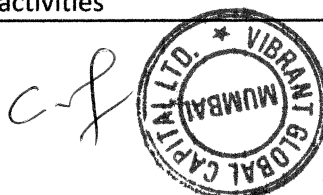
The risk return profile of the Company's business is determined predominantly by the nature of its product. Accordingly, the business segments constitute the Primary Segments for the disclosure of segment information.

#### 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



**VIBRANT GLOBAL CAPITAL LIMITED**

**STATEMENT OF ASSETS AND LIABILITIES**

(Rs In Lakhs)

Particulars	As on September 30, 2016	As on March 31, 2016
	(Unaudited)	(Audited)
<b>SHAREHOLDER'S FUND</b>		
(a) Capital	2,290.74	2,290.74
(b) Reserves and Surplus	785.44	509.84
	<b>3,076.18</b>	<b>2,800.57</b>
<b>LOAN FUNDS</b>	1,482.76	1537.60
<b>TOTAL</b>	<b>4,558.94</b>	<b>4,338.17</b>
<b>FIXED ASSETS</b>	<b>1.08</b>	<b>0.20</b>
<b>INVESTMENTS</b>	<b>2,983.14</b>	<b>2870.50</b>
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
(a) Inventories	492.83	655.96
(b) Sundry Debtors	-	-
(c) Cash and Bank Balances	107.19	118.31
(d) Other Current Assets	59.72	74.53
(e) Loans and Advances	994.72	639.42
(A)	1,654.47	1,488.23
<b>Less : Current Liabilities and Provisions</b>		
(a) Liabilities	17.84	19.72
(b) Provisions	61.91	1.04
(B)	79.75	20.76
(A Less B)	<b>1,574.72</b>	<b>1,467.47</b>
<b>MISCELLANEOUS EXPENDITURE (NOT WRITTEN OFF OR ADJUSTED)</b>	-	-
<b>PROFIT AND LOSS ACCOUNT</b>	-	-
<b>TOTAL</b>	<b>4,558.94</b>	<b>4,338.17</b>

