

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

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

Standalone Audited Financial Results for the half year and year ended on March 31, 2018

(Rupees in Lakhs)

	Particulars	Quarter ended		Year ended	
		March 31, 2018	December 31, 2017	March 31, 2018	March 31, 2017
		Audited (Refer to Note No. 2)	Unaudited	Audited	Audited
I	Revenue from operations	0.29	54.81	201.70	1,884.01
II	Other income	242.86	176.19	646.79	42.03
III	<b>Total Revenue (I + II)</b>	<b>243.15</b>	<b>231.00</b>	<b>848.49</b>	<b>1,926.04</b>
IV	<b>Expenses:</b>				
	Purchases of Stock-in-Trade	-	-	-	763.93
	Changes in inventories of Stock-in-Trade	-	40.65	175.80	480.16
	Employee benefits expense	26.92	28.15	113.77	113.05
	Finance costs	43.00	13.78	111.31	35.38
	Depreciation and amortization expense	0.18	0.18	0.67	0.28
	Other expenses	33.87	256.29	390.29	199.15
	<b>Total expenses</b>	<b>103.97</b>	<b>339.05</b>	<b>791.84</b>	<b>1,591.95</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>139.18</b>	<b>(108.05)</b>	<b>56.65</b>	<b>334.09</b>
VI	<b>Exceptional items</b>	-	-	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>139.18</b>	<b>(108.05)</b>	<b>56.65</b>	<b>334.09</b>
VIII	<b>Extraordinary items</b>	-	-	-	-
IX	<b>Profit before tax (VII - VIII)</b>	<b>139.18</b>	<b>(108.05)</b>	<b>56.65</b>	<b>334.09</b>
X	<b>Tax expense:</b>				
	(1) Current tax	7.93	(1.20)	7.93	101.33
	(2) Deferred tax	(0.05)	-	(0.05)	28.66
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>131.30</b>	<b>(106.85)</b>	<b>48.77</b>	<b>204.10</b>
XII	<b>Profit/(loss) from discontinuing operations</b>	-	-	-	-
XIII	<b>Tax expense of discontinuing operations</b>	-	-	-	-
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>131.30</b>	<b>(106.85)</b>	<b>48.77</b>	<b>204.10</b>
XVI	<b>Earnings per equity share:</b>				
	(1) Basic	0.57	(0.47)	0.21	0.89
	(2) Diluted	0.57	(0.47)	0.21	0.89

See accompanying notes to the Standalone Financial Results:

- The above Audited 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 today i.e. May 30, 2018. The Statutory Auditors have expressed an unqualified opinion. The Audit Report has been filed with the BSE Limited and is available on the Company's website.
- Figures for the quarter ended March 31, 2018, as reported in these Financials results, are the balancing figures in respect of the full financials year and figures up to the end of third quarter of the relevant financials year. Also the figures upto the end of third quarter had only been reviewed and not subject to audit.
- Figures for the quarter ended March 31, 2017 has not been reported since our Company was listed on SME Platform of BSE Limited during that period and hence half yearly figures were applicable for the same. The company has migrated from SME Platform to Main Board of BSE with effect from 23 February 2018.
- Figures have been re-grouped or re-classified, wherever necessary.
- 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 Assessment 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

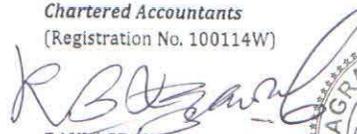
FOR VIBRANT GLOBAL CAPITAL LIMITED

  
VINOD GARG  
MANAGING DIRECTOR  
DIN- 00152665



Place : Mumbai  
Dated: May 30, 2018

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

  
RAVI AGRAWAL  
PARTNER  
Membership No.: 034492



Place : Mumbai  
Dated: May 30, 2018

**VIBRANT GLOBAL CAPITAL LIMITED**

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**PART I — BALANCE SHEET**

SCHEDULE III OF THE COMPANIES ACT, 2013

Standalone Statement of Assets and Laibilities as at March 31, 2018

(Rupees in Lakhs)

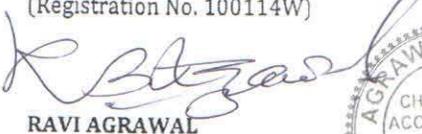
Particulars	Figures as at the end of current reporting year ended on March 31, 2018 <i>Audited</i>	Figures as at the end of previous reporting year ended on March 31, 2017 <i>Audited</i>
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share capital	2,290.74	2,290.74
(b) Reserves and surplus	762.71	713.94
<b>Sub-Total of Shareholder's Funds</b>	<b>3,053.45</b>	<b>3,004.68</b>
<b>(2) Non-current liabilities</b>		
(a) Long-term borrowings	900.00	1,395.67
(b) Deferred tax liabilities (Net)	0.06	0.12
<b>Sub-Total of Non-current liabilities</b>	<b>900.06</b>	<b>1,395.79</b>
<b>(3) Current liabilities</b>		
(a) Short-term borrowings	901.43	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.	5.60	357.11
(c) Other current liabilities	49.37	28.51
(d) Short-term provisions	-	0.99
<b>Sub-Total of Current liabilities</b>	<b>956.40</b>	<b>919.92</b>
<b>TOTAL OF EQUITY AND LIABILITY</b>	<b>4,909.91</b>	<b>5,320.38</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	0.38	0.08
(ii) Intangible assets	0.59	0.80
(b) Non-current investments	4,493.50	3,897.29
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	58.78	58.78
<b>Sub-Total of Non-current assets</b>	<b>4,553.26</b>	<b>3,956.94</b>
<b>(2) Current assets</b>		
(a) Current investments	69.71	-
(b) Inventories	-	175.81
(c) Cash and cash equivalents	103.31	529.10
(d) Short-term loans and advances	147.47	646.60
(e) Other current assets	36.16	11.92
<b>Sub-Total of Current assets</b>	<b>356.65</b>	<b>1,363.44</b>
<b>TOTAL OF ASSETS</b>	<b>4,909.91</b>	<b>5,320.38</b>

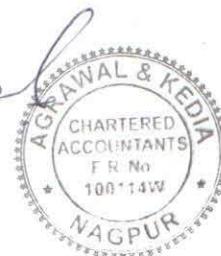
FOR VIBRANT GLOBAL CAPITAL LTD.

  
VINOD GARG  
MANAGING DIRECTOR  
DIN- 00152665



FOR AGRAWAL & KEDIA  
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(Registration No. 100114W)

  
RAVI AGRAWAL  
PARTNER  
Membership No.: 034492



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**ANNEXURE IV**

Pursuant to SEBI Circular CIR/CFD/CMD/15/2015

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYEED**

Particulars	(Rupees in Lakhs)			
	Quarter ended		Year ended	
	March 31, 2018	December 31, 2017	March 31, 2018	March 31, 2017
	<i>Audited</i>	<i>Unaudited</i>	<i>Audited</i>	<i>Audited</i>
<b>1. Segment Revenue</b>				
(a) Capital Market	239.73	228.19	803.81	1,855.64
(b) Lending	0.29	1.22	36.89	62.56
(c) Unallocated	3.13	1.60	7.79	7.84
<b>Total</b>	<b>243.15</b>	<b>231.01</b>	<b>848.49</b>	<b>1,926.04</b>
Less: Interment Segment Revenue	-	-	-	-
<b>Net Revenue from Operations</b>	<b>243.15</b>	<b>231.01</b>	<b>848.49</b>	<b>1,926.04</b>
<b>2. Segment Results (Profit Before Tax and Interest)</b>				
(a) Capital Market	220.34	94.79	438.42	499.77
(b) Lending	1.43	(145.32)	(114.59)	40.06
(c) Unallocated	(39.59)	(43.73)	(155.89)	(170.36)
<b>Total</b>	<b>182.18</b>	<b>(94.26)</b>	<b>167.94</b>	<b>369.47</b>
Less: i) Interest	43.00	13.78	111.29	35.38
ii) Other Un-allocable Expenditure net off	-	-	-	-
(iii) Un-allocable income	-	-	-	-
<b>Sub-Total</b>	<b>43.00</b>	<b>13.78</b>	<b>111.29</b>	<b>35.38</b>
<b>Total Profit before Tax</b>	<b>139.18</b>	<b>(108.04)</b>	<b>56.65</b>	<b>334.09</b>
<b>3. Capital Employed</b>				
(a) Capital Market	3,758.28	3,671.00	3,758.28	3,290.18
(b) Lending	(864.27)	(926.02)	(864.27)	(428.58)
(c) Unallocated	159.44	177.16	159.44	143.07
<b>Total</b>	<b>3,053.45</b>	<b>2,922.14</b>	<b>3,053.45</b>	<b>3,004.68</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 :**

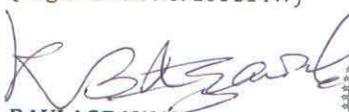
Capital Market Segment includes trading and investment in Shares and Futures and Options. Financing Activity includes business

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FOR AGRAWAL & KEDIA  
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**RAVI AGRAWAL**  
 PARTNER  
 Membership No.: 034492



Place: Mumbai  
 Dated: May 30, 2018

Place: Mumbai  
 Dated: May 30, 2018

**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](mailto:agrawalkedia@hotmail.com)

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**AUDITOR'S REPORT ON THE STANDALONE FINANCIAL RESULTS OF VIBRANT GLOBAL CAPITAL LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**To the Board of Directors of Vibrant Global Capital Limited,  
Maharashtra, India**

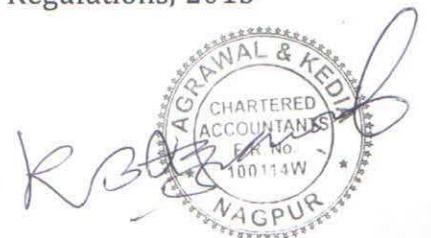
We have audited the accompanying the Statement of Standalone Financial Results of **Vibrant Global Capital Limited**, Maharashtra, India, "the Company" for the quarter ended March 31, 2018 and for year ended March 31, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

These standalone Financial Results (Quarterly and Yearly) have been prepared on the basis of the Annual Standalone Financial Statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the annual standalone financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us, these yearly financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard **and**



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Email: [agrawalkedia@hotmail.com](mailto:agrawalkedia@hotmail.com)

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- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2018 and year ended March 31, 2018.

**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

Place: Mumbai  
Date: May 30, 2018

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

**Consolidated Audited Financial Results for the year ended on March 31, 2018**

*(Rupees in Lakhs)*

	Particulars	Figures for Current reporting year ended on March 31, 2018	Figures for previous reporting year ended on March 31, 2017
		Audited	Audited
I	Revenue from operations	30,732.88	36,593.58
II	Other income	698.72	113.55
III	<b>Total Revenue (I + II)</b>	<b>31,431.60</b>	<b>36,707.13</b>
IV	<b>Expenses:</b>		
	Purchases of Stock-in-Trade	25,454.86	29,071.27
	Material Consumed	3,056.25	4,016.82
	Changes in inventories of Stock-in-Trade	218.46	691.01
	Employee benefits expense	366.39	364.55
	Finance costs	665.34	858.89
	Depreciation and amortization expense	302.40	273.25
	Other expenses	1,370.64	1,213.57
	<b>Total expenses</b>	<b>31,434.34</b>	<b>36,489.36</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>-2.74</b>	<b>217.77</b>
VI	Exceptional items	-	-
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>-2.74</b>	<b>217.77</b>
VIII	Extraordinary items	-	-
IX	<b>Profit before tax (VII- VIII)</b>	<b>-2.74</b>	<b>217.77</b>
X	<b>Tax expense:</b>		
	(1) Current tax	28.86	133.17
	(2) Deferred tax	23.92	-13.88
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>-55.52</b>	<b>98.48</b>
XII	Profit/(loss) from discontinuing operations	-	-
XIII	Tax expense of discontinuing operations	-	-
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>-55.52</b>	<b>98.48</b>
XVI	Share in profit / (loss) (net) of associate companies		-10.90
XVII	Minority Interest	-33.01	-44.85
XVIII	<b>Profit (Loss) for the period (XV+XVI-XVII)</b>	<b>-22.51</b>	<b>132.43</b>
XIX	<b>Earnings per equity share:</b>		
	(1) Basic	-0.32	0.57
	(2) Diluted	-0.32	0.57

C.F.



**See accompanying noted to the Consolidated Financial Results:**

1) The above Audited 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 today i.e. May 30, 2018. The Statutory Auditors have expressed an unqualified opinion. The Audit Report has been filed with the BSE Limited and is available on the Company's website.

2) The financial statements of the Parent Company and its subsidiaries have been consolidated on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances/ transactions and resulting unrealised profits in full. Minority interest's share of profits or losses is adjusted against income to arrive at the net income attributable to the Company's shareholders. Associates have been consolidated by Equity Method prescribed in AS-23.

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. The net value of such asstes as appearing in the consolidated Balance Sheet is INR 2,588.12 Lakhs after charging depreciation of INR 156.60 Lakhs.

4) Figures for the prior periods have been regrouped and/ or reclassified wherever considered necessary.

**FOR VIBRANT GLOBAL CAPITAL LIMITED**



*V.G.*  
VINOD GARG  
MANAGING DIRECTOR  
DIN- 00152665

Place : Mumbai  
Dated: May 30, 2018

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

*R. Basant*  
RAVIAGRAWAL

PARTNER  
Membership No.: 034492



Place: Mumbai  
Dated: May 30, 2018

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

Consolidated Statement of Assets and Laibilities as at March 31, 2018

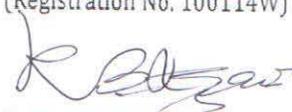
Particulars	(Rupees in Lakhs)	
	Figures as at the end of current reporting year ended on March 31, 2018 <i>Audited</i>	Figures as at the end of previous reporting year ended on March 31, 2017 <i>Audited</i>
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share capital	1,720.71	1,720.71
(b) Reserves and surplus	3,792.32	3,814.83
<b>Sub-Total of Shareholder's Funds</b>	<b>5,513.03</b>	<b>5,535.54</b>
<b>(2) Minority Interest</b>	426.69	459.70
<b>(3) Non-current liabilities</b>		
(a) Long-term borrowings	4,670.51	4,855.04
(b) Deferred tax liabilities (Net)	-	-
<b>Sub-Total of Non-current liabilities</b>	<b>4,670.51</b>	<b>4,855.04</b>
<b>(4) Current liabilities</b>		
(a) Short-term borrowings	3,560.73	3,999.52
(b) Trade payables	5,002.14	4,903.29
(c) Other current liabilities	461.18	438.97
(d) Short-term provisions	-	0.99
<b>Sub-Total of Current liabilities</b>	<b>9,024.05</b>	<b>9,342.77</b>
<b>TOTAL</b>	<b>19,634.28</b>	<b>20,193.05</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	3,952.17	4,105.71
(ii) Intangible assets	115.85	116.34
(b) Non-current investments	4,421.47	3,367.43
(c) Deferred tax assets (net)	14.37	38.29
(d) Long-term loans and advances	505.77	525.19
<b>Sub-Total of Non-current assets</b>	<b>9,009.63</b>	<b>8,152.96</b>
<b>(2) Current assets</b>		
(a) Current Investments	69.71	-
(b) Inventories	1,202.23	1,594.49
(c) Trade Receivables	7,934.71	7,645.84
(d) Cash and cash equivalents	478.63	1,396.21
(e) Short-term loans and advances	856.81	1,282.95
(f) Other current assets	82.56	120.60
<b>Sub-Total of Current assets</b>	<b>10,624.65</b>	<b>12,040.09</b>
<b>TOTAL</b>	<b>19,634.28</b>	<b>20,193.05</b>

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VINOD GARG  
MANAGING DIRECTOR  
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RAVI AGRAWAL  
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Membership No.: 034492



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**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

		(Rupees in Lakhs)	
Particulars		Figures for the Year ended March 31, 2018	Figures for the previous Year ended March 31, 2017
		(Audited)	(Audited)
1	Segment Revenue		
	(a) Capital Market	809.38	1855.64
	(b) Lending	5.48	32.76
	(c) Trading	24772.37	29450.49
	(d) Manufacturing	5812.22	5,327.40
	(e) Unallocated	32.15	40.84
	<b>Gross Total of Segment Revenue</b>	<b>31,431.60</b>	<b>36,707.13</b>
	Less : Interment Segment Revenue	-	-
	<b>Net Total of Segment Revenue</b>	<b>31,431.60</b>	<b>36,707.13</b>
2	Segment Results (Profit Before Tax and Interest)		
	(a) Capital Market	442.78	499.77
	(b) Lending	(145.99)	10.27
	(c) Trading	365.96	470.25
	(d) Manufacturing	266.57	362.58
	(e) Unallocated	(266.73)	(266.20)
	<b>Total</b>	<b>662.59</b>	<b>1,076.67</b>
	Less : i) Interest	665.34	858.89
	ii) Other Un-allocated Expenditure	-	-
	iii) Un-allocated Income	-	-
	<b>Total of Interest</b>	<b>665.34</b>	<b>858.89</b>
	<b>Total Profit Before Tax</b>	<b>(2.75)</b>	<b>217.78</b>
3	Capital Employed		
	(a) Capital Market	3451.97	2416.60
	(b) Lending	(291.22)	(455.00)
	(c) Trading	1293.97	1671.09
	(d) Manufacturing	450.11	854.20
	(e) Unallocated	1034.89	1508.34
	<b>Total</b>	<b>5,939.72</b>	<b>5,995.23</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 :**

- (a) Capital Market Segment includes trading and investment in Shares and Futures and Options.
- (b) Financing Activity includes business of lending activities
- (c) Trading Activity comprises of all types of trading.
- (d) Manufacturing Activity denotes manufacturing of iodised salt.

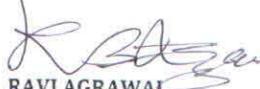
FOR VIBRANT GLOBAL CAPITAL LIMITED

  
VINOD GARG  
MANAGING DIRECTOR  
DIN- 00152665



Place : Mumbai  
Dated: May 30, 2018

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

  
RAVI AGRAWAL  
PARTNER  
Membership No.: 034492



Place : Mumbai  
Dated: May 30, 2018

**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](mailto:agrawalkedia@hotmail.com)

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**AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF VIBRANT GLOBAL CAPITAL LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,

**Board of Directors of Vibrant Global Capital Limited  
Maharashtra, India**

We have Audited the Annual Consolidated Financial Results of Vibrant Global Capital Limited, Mumbai for the year ended March 31, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Annual Consolidated Financial Results have been prepared on the basis of the Consolidated Financial Statements, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these Consolidated Financial Results based on our Audit of such Consolidated Financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of three subsidiary and an associate included in the consolidated financial results, whose financial statements reflect total assets of INR 15,978.85 Lakhs as on March 31, 2018; as well as the total revenue of INR 30,626.81 Lakhs for the year ended on March 31, 2018. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us and our opinion on the financial results to the extent they have been derived from such financial statements is based solely on the reports of such other auditors.



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

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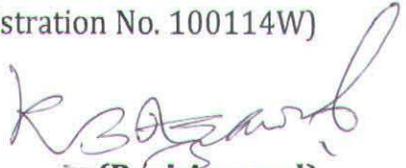
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In our opinion and to the best of our information and according to the explanation given to us these consolidated yearly financial results:

- (i) includes the yearly financial results of the following entities:
  - (a) Vibrant Global Trading Private Limited (Subsidiary)
  - (b) Vibrant Global Infraproject Private Limited (Subsidiary)
  - (c) Vibrant Global Salt Private Limited (Subsidiary)
  - (d) Vibrant Global Vidyut Private Limited (Associate)
  
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard and
  
- (iii) give a true and fair view of the consolidated net profit and other financial information for the year ended 31<sup>st</sup> March 2018.

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



  
**(Ravi Agrawal)**  
**(Partner)**

Membership No. 034492

Place: Mumbai  
Date: May 30, 2018