

26th May, 2025

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 26th May, 2025

Respected Madam/ Sir,

In continuation of our letter [Intimation] dated 16th May, 2025, we would like to inform you that the meeting of Board of Directors of Vibrant Global Capital Limited held today i.e. 26th May, 2025 at 4:30 p.m. (concluded on 6:35 p.m.) at the Registered Office of the Company, *inter alia*, has considered and approved following:

AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS/ STATEMENTS FOR THE FOURTH QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025.

The Board of Directors have approved the Audited Financial Results (Standalone & Consolidated) for the quarter and year ended 31st March, 2025. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ["SEBI (LODR)"] we are enclosing copy of the said Audited Financial Results (Standalone & Consolidated) for the quarter & year ended 31st March, 2025, alongwith the Audit Report (Standalone & Consolidated) issued by Statutory Auditors of the Company, M/s. Agrawal & Kedia, in respect of the said results.

Further, 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 Audit Reports with unmodified opinion on the audited Financial Results (Standalone and Consolidated) of the Company for quarter & year ended 31st March, 2025. Accordingly, the impact of Audit qualification is NIL.

The results are also being published in the newspapers, in the prescribed format. Separate announcement shall be submitted to the BSE in this regard.

Please take the above on your record and disseminate the same for information of the investors.

Thanking You,
For **Vibrant Global Capital Limited**

Jalpesh Darji
Company Secretary and Compliance Officer

Encl: As above.

Registered Office:

Unit No 202, Tower-A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 013, India.

Tel: +91 224173 1000 | **Fax:** +91 22 4173 1010

Email: support@vibrantglobalgroup.com | www.vibrantglobalgroup.com

CIN: L65900MH1995PLC093924

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

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Yearly Standalone Financial Results and review of the Quarterly Financial Results of the VIBRANT GLOBAL CAPITAL LIMITED Pursuant to the Regulation 33 and 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on the audit of the Standalone Financial Results

Opinion and Conclusion

We have audited the accompanying standalone financial results of Vibrant Global Capital Limited (the "company") for the year ended March 31, 2025 (the "Statement"), and reviewed the standalone Financials Results for the quarter ended March 31, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

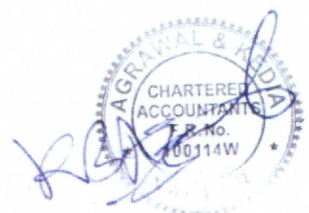
(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us the Standalone Financials Results for the year ended 31st march, 2025:

- a) is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India of the net profit for the year and Total comprehensive income and other financial information of the company for the year then ended March 31, 2025.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March 2025

With respect to the Standalone Financial Results for the quarter ended 31 March 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the



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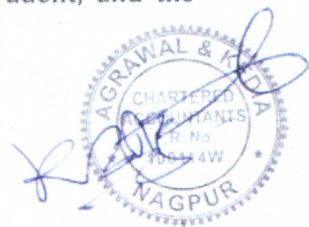
Standalone Financial Results for the quarter ended 31 March 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements for the year ended March 31, 2025 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March 2025 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the



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design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the



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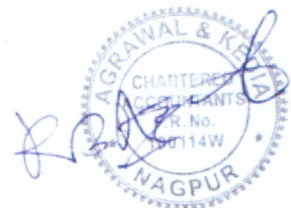
Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

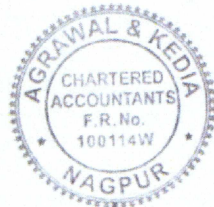
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matters:

- (a) The Statement includes the results for the year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our report on the statement is not modified in report of this matter.



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

(Ravi Agrawal)
(Partner)

Membership No. 034492
(UDIN: 25034492BMLYKM9328)

Place: Mumbai
Date: 26-05-2025

VIBRANT GLOBAL CAPITAL LIMITED

Notes to the standalone financial results for the quarter and year ended 31st March, 2025:

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 Audited 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 26th May, 2025. **The Statutory Auditors have expressed an unqualified opinion.** The Audit 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 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 have been regrouped/ recomputed, wherever necessary.
5. The figures for quarter ended 31st March 2025 represents the balance between financials in respect of year ended and those published till nine months of the respective financial years.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai
Date: 26-05-2025



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

Statement of Audited Standalone financial results for the quarter & year ended 31st March, 2025

(Rs. In Lakhs)

| Particulars | Quarter ended | | | Twelve months ended | |
|-----------------------------------------------------------------------------|-----------------|-------------------|-----------------|---------------------|-----------------|
| | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| | Reviewed | Reviewed | Reviewed | Audited | Audited |
| Income | | | | | |
| Revenue from operations | | | | | |
| (i) Interest Income | 2.89 | 1.68 | 1.88 | 7.69 | 6.25 |
| (ii) Dividend Income | 39.95 | 29.77 | 9.65 | 129.99 | 84.07 |
| (iii) Net Gain on Fair Value Changes | (367.41) | (223.17) | (165.72) | 2,058.34 | 6,709.26 |
| (iv) Income from other securities | 160.70 | (428.56) | (80.23) | (102.16) | (519.96) |
| Total Revenue from Operations | (163.88) | (620.28) | (234.42) | 2,093.86 | 6,279.63 |
| Other Income | 16.60 | 17.19 | 20.13 | 71.24 | 67.64 |
| Total income | (147.28) | (603.09) | (214.29) | 2,165.10 | 6,347.27 |
| Expenses: | | | | | |
| Employee benefits expense | 6.41 | 7.11 | 15.67 | 25.73 | 73.37 |
| Finance costs | 1.20 | 1.62 | 4.80 | 11.02 | 117.36 |
| Depreciation, depletion and amortization expense | 0.04 | 0.03 | 0.05 | 0.11 | 0.22 |
| Other expenses | 357.14 | 52.22 | 81.70 | 989.93 | 1,454.34 |
| Total expenses | 364.78 | 60.97 | 102.22 | 1,026.80 | 1,645.29 |
| Total Profit before exceptional items and tax | (512.06) | (664.06) | (316.51) | 1,138.30 | 4,701.98 |
| Exceptional items | | | | | |
| Total Profit before tax | (512.06) | (664.06) | (316.51) | 1,138.30 | 4,701.98 |
| Tax expense | | | | | |
| Current tax | (40.37) | 49.45 | 200.27 | 806.64 | 224.90 |
| Deferred tax | (49.21) | (103.48) | (293.74) | (454.72) | 254.86 |
| Total Tax Expenses | (89.58) | (54.04) | (93.47) | 351.93 | 479.76 |
| Net Profit Loss for the period from continuing operations | (422.47) | (610.02) | (223.03) | 786.38 | 4,222.22 |
| Profit/(loss) from discontinued operations before Tax | | | | | |
| Tax expense of discontinuing operations | | | | | |
| Net Profit/(loss) from discontinued operation after Tax | | | | | |
| Share of profit (loss) of associates and joint ventures accounted for using | | | | | |
| Total Profit (Loss) for period | (422.47) | (610.02) | (223.03) | 786.38 | 4,222.22 |
| Other comprehensive income net of taxes | 5.70 | (0.26) | (1.64) | 4.93 | (1.03) |
| Remeasurements of post-employment benefit obligations | 7.62 | (0.34) | (2.19) | 6.58 | (1.38) |
| Tax relating to these items | (1.92) | 0.09 | 0.55 | (1.66) | 0.35 |
| Total comprehensive income for the period | (416.77) | (610.27) | (224.67) | 791.30 | 4,221.19 |
| Total Profit or Loss, attributable to | | | | | |
| Profit or loss, attributable to owners of parent | | | | | |
| Total profit or loss attributable to non- controlling interests | | | | | |
| Total Comprehensive income for the period attributable to | | | | | |
| Comprehensive income for the period attributable to owners of parent | | | | | |
| Total comprehensive income for the period attributable to owners of | | | | | |
| 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 |
| Face value of equity share capital | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Reserve excluding revaluation reserve | | | | | |
| Earnings per share (of INR 10 each) (Basic and Diluted) | (1.82) | (2.66) | (0.98) | 3.45 | 18.43 |



Vibrant Global Capital Limited
Balance Sheet as at March 31, 2025
(All amounts in Rupees, unless otherwise stated)

(Rs. In Lakhs)

| | Particulars | As at March 31, 2025 | As at March 31, 2024 |
|----------|---------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| | | (Audited) | (Audited) |
| A | ASSETS | | |
| (1) | Financial Assets | | |
| | (a) Cash and cash equivalents | 1.95 | 450.04 |
| | (b) Bank Balance other than (a) above | 100.00 | 100.00 |
| | (c) Derivative financial instruments | - | - |
| | (d) Receivables | - | - |
| | (I) Trade Receivables | 0.38 | 4.97 |
| | (II) Other Receivables | - | - |
| | (e) Loans | - | - |
| | (f) Investments | 13,574.66 | 12,605.45 |
| | (g) Other Financial assets | 474.01 | 782.74 |
| | Sub-total-Financial Assets | 14,151.00 | 13,943.20 |
| (2) | Non-financial Assets | | |
| | (a) Inventories | - | - |
| | (b) Current tax assets (Net) | 75.83 | 133.83 |
| | (c) Deferred tax Assets (Net) | - | - |
| | (d) Investment Property | - | - |
| | (e) Biological assets other than bearer plants | - | - |
| | (f) Property, Plant and Equipment | 0.57 | 0.16 |
| | (g) Capital work-in-progress | - | - |
| | (h) Intangible assets under development | - | - |
| | (i) Goodwill | - | - |
| | (j) Other Intangible assets | 0.07 | 0.10 |
| | (k) Other non-financial assets | 167.81 | 169.18 |
| | Sub-total-Non-Financial Assets | 244.28 | 303.26 |
| | Total Assets | 14,395.28 | 14,246.46 |
| 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 | 13.39 | 12.40 |
| | (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 0.81 | - |
| | (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) | 11.71 | 10.57 |
| | (e) Deposits | - | - |
| | (f) Subordinated Liabilities | - | - |
| | (g) Other financial liabilities | 5.66 | 36.97 |
| | Sub-total-Financial Assets | 31.57 | 59.94 |
| (2) | Non-Financial Liabilities | | |
| | (a) Current tax liabilities (Net) | 25.75 | 9.81 |
| | (b) Provisions | 6.41 | 11.61 |
| | (c) Deferred tax liabilities (Net) | 196.05 | 649.11 |
| | (d) Other non-financial liabilities | - | - |
| | Sub-total-Non-Financial Assets | 228.21 | 670.53 |
| (3) | EQUITY | | |
| | (a) Equity Share capital | 2,290.74 | 2,290.74 |
| | (b) Other Equity | 11,844.76 | 11,225.26 |
| | Sub-total-Equity | 14,135.50 | 13,516.00 |
| | Total Liabilities and Equity | 14,395.28 | 14,246.46 |



Vibrant Global Capital Limited
Statement of cash flows for the year ended March 31, 2025
(All amounts in Rupees, unless otherwise stated)

| Particulars | (Rs. In Lakhs) | |
|--------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| | Year Ended March 31, 2025 (Audited) | Year Ended March 31, 2024 (Audited) |
| Cash flow from operating activities | | |
| Profit before tax | 1,138.30 | 4,701.98 |
| Adjustments for : | | |
| Depreciation expense | 0.11 | 0.22 |
| Loss/(Gain) on sale of financial assets carried at fair value through profit or loss | 4,919.81 | (1,753.03) |
| Interest income | (7.69) | (6.25) |
| Finance costs | 11.02 | 117.36 |
| Remeasurements of post-employment benefit obligations | 1.38 | 0.42 |
| Unrealised Premium on preference shares | (66.10) | (60.86) |
| Operating profit/(loss) before working capital changes | 5,996.84 | 2,999.84 |
| (Decrease)/Increase in Trade Payables | 1.80 | (73.63) |
| Decrease/(Increase) in Trade Receivables | 4.59 | (4.36) |
| (Increase)/Decrease in Other financial assets | 374.83 | (535.19) |
| (Increase)/Decrease in other Non financial assets | 1.37 | 182.72 |
| (Increase)/Decrease in Other Financial Liabilities | (31.31) | 24.65 |
| Cash generated from operations | 6,348.12 | 2,594.03 |
| Income taxes paid | 732.70 | 209.31 |
| Net cash inflow/(outflow) from operating activities | 5,615.42 | 2,384.72 |
| Cash flows from investing activities | | |
| Receipts/(Payments) from sale/investment in shares/ securities | (5,889.01) | (739.07) |
| Purchase of Fixed Assets | (0.51) | |
| Interest income | 7.69 | 6.25 |
| Net cash outflow from investing activities | (5,881.83) | (732.83) |
| Cash flows from financing activities | | |
| Proceeds from/(Repayments of) borrowings | 1.13 | (801.81) |
| Interest paid | (11.02) | (117.36) |
| Dividend paid | (171.81) | (286.34) |
| Net cash inflow (outflow) from financing activities | (181.70) | (1,205.51) |
| Net increase/(decrease) in cash and cash equivalents | (448.10) | 446.38 |
| Add:- Cash and cash equivalents at the beginning of the financial year | 450.04 | 3.66 |
| Cash and cash equivalents at end of the year | 1.95 | 450.04 |



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**Independent Auditor's Report on Yearly Consolidated audited financial results and
review of the Quarterly Financial Results of the Vibrant Global Capital Limited
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended**

TO
THE BOARD OF DIRECTORS OF
VIBRANT GLOBAL CAPITAL LIMITED
Report on the audit of the Consolidated Financial Results
Opinion and Conclusion

We have audited the accompanying Statement of Consolidated Financial Results of **VIBRANT GLOBAL CAPITAL LIMITED** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2025 and reviewed the Consolidated Financials Results for the quarter ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the Statement:

(i) Includes the results of the following entities:

Subsidiaries

- a) Vibrant Global Trading Private Limited
- b) Vibrant Global Salt Private Limited.

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(iii) gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net loss, other comprehensive income and other financial information of the Group for the quarter and the year ended March 31, 2025.



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(b) Conclusion on Unaudited Consolidated Financial Results for the year ended 31 March 2025

With respect to the Consolidated Financial Results for the year ended 31 March 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the year ended 31 March 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March 2025, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March 2025 that give a true and fair view of the consolidated net profit/loss and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

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6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur - 440 010

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Listing Regulations. The respective Boards of Directors of the companies included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financials results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company's, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group, are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group, are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



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resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We communicate with those charged with governance of



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the Holding Company and such other entities included in the Statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matters

We draw attention to following matters:

1. The Statement includes the results for the year ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
2. The consolidated financial results include the audited financial results of 2 subsidiaries, whose financial statements/ financial information reflect total assets of Rs. 7,090.83 Lakhs as at March 31, 2025, total revenue of Rs.26,143.83 lakhs, net profit/(loss) after tax of Rs. (803.27) lakhs and total comprehensive income/ (loss) of Rs. (798.89) lakhs for the year ended March 31, 2025 and cash flows inflow/ (outflow) of Rs. (97.32) lakhs for the year ended March 31, 2025 as considered in the consolidated financial results, which have been audited by their respective auditors. The Independent Auditor's reports on financial statements/ financial information of these entities have been furnished to us and our



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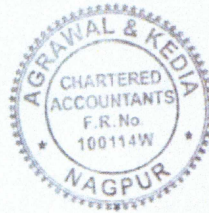
opinion on the consolidated financial results, in so far it relates to amount and disclosures included in respect of these entities, is based solely on the report of such auditors.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)



(Ravi Agrawal)

(Partner)

Membership No. 034492

(UDIN:25034492BMLYKN3415)

Place: Mumbai

Date: 26th May 2025

Vibrant Global Capital Limited

Notes to the consolidated financial results for the quarter and year ended 31st March, 2025:

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 audited 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 26th May, 2025. **The Statutory Auditors have expressed an unqualified opinion.** The Audit 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' and Indian Accounting Standard 28 'Investments in Associates and Joint Ventures' 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. Figures for the quarter ended March 31, 2025, as reported in these Financials results, are the balancing figures in respect of the full financial year and nine months figures of the relevant financial year.
5. Previous periods' figures have been regrouped / recomputed, wherever necessary.

FOR VIBRANT GLOBAL CAPITAL LIMITED



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai
Date: 26th May, 2025



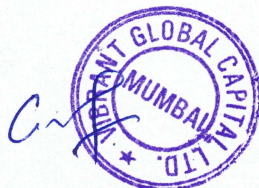
VIBRANT GLOBAL CAPITAL LIMITED

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 Audited Consolidated financial results for the quarter & year ended 31st March, 2025

INR in Lakhs

| Particulars | Quarter ended | | | Year ended | |
|-------------------------------------------------------------------------------|-----------------|-------------------|-----------------|------------------|------------------|
| | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| Income | <i>Reviewed</i> | <i>Reviewed</i> | <i>Reviewed</i> | <i>Audited</i> | <i>Audited</i> |
| Revenue from operations | | | | | |
| (i) Interest Income | 47.49 | 13.22 | 42.00 | 90.10 | 113.17 |
| (ii) Dividend Income | 39.95 | 30.88 | 17.78 | 145.03 | 109.15 |
| (iii) Rental Income | 0.60 | 0.60 | 0.60 | 2.40 | 2.40 |
| (iv) Net Gain on Fair Value Changes | -367.41 | (246.61) | (165.72) | 2,034.89 | 6,709.26 |
| (v) Income from other securities | 160.70 | (428.56) | (80.23) | (102.16) | (519.96) |
| (vi) Sale of products | 8,324.62 | 5,032.31 | 7,386.74 | 26,025.36 | 17,744.46 |
| Total Revenue from Operations | 8,205.94 | 4,401.83 | 7,201.18 | 28,195.62 | 24,158.49 |
| Other Income | 39.81 | 1.43 | 12.63 | 47.21 | 23.96 |
| Total income | 8,245.75 | 4,403.26 | 7,213.81 | 28,242.83 | 24,182.44 |
| Expenses: | | | | | |
| Cost of Material Consumed | 3,050.67 | 2,427.79 | 3,049.76 | 9,821.54 | 7,416.94 |
| Purchases of Stock-in-Trade | 2,021.00 | 3,440.69 | 714.00 | 14,774.97 | 8,011.52 |
| Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade | 3,117.88 | (902.28) | 3,227.97 | 13.11 | 25.60 |
| Employee benefits expense | 90.11 | 101.44 | 85.25 | 359.56 | 344.17 |
| Finance costs | 111.41 | 115.49 | 110.72 | 467.61 | 577.48 |
| Depreciation, depletion and amortization expense | 68.83 | 60.29 | 64.45 | 246.16 | 236.50 |
| Other expenses | 726.08 | 361.45 | 409.61 | 2,338.63 | 2,536.72 |
| Total expenses | 9,185.96 | 5,604.88 | 7,661.77 | 28,021.58 | 19,148.93 |
| Total Profit before exceptional items and tax | (940.21) | (1,201.62) | (447.96) | 221.26 | 5,033.51 |
| Exceptional items | - | - | - | - | - |
| Total Profit before tax | (940.21) | (1,201.62) | (447.96) | 221.26 | 5,033.51 |
| Tax expense | | | | | |
| Current tax | -40.14 | 49.45 | 212.84 | 806.89 | 237.47 |
| Deferred tax | -112.77 | -99.43 | (757.53) | (538.64) | 7.30 |
| Mat Credit Utilized | - | - | 21.35 | - | 21.35 |
| Total Tax expense | (152.91) | -49.98 | (523.34) | 268.25 | 266.12 |
| Net Profit Loss for the period from continuing | (787.31) | (1,151.64) | 75.37 | (46.99) | 4,767.39 |
| Profit/(loss) from discontinued operations before Tax | - | - | - | - | - |
| Tax expense of discontinuing operations | - | - | - | - | - |
| Net Profit/(loss) from discontinued operation after Tax | - | - | - | - | - |
| Share of profit (loss) of associates and joint ventures | - | - | - | - | - |
| Total Profit (Loss) for period | (787.31) | (1,151.64) | 75.37 | (46.99) | 4,767.39 |
| Other comprehensive income net of taxes | 2.68 | 2.21 | 3.07 | 9.31 | 8.83 |
| Remeasurements of post-employment benefit obligations | 3.61 | 2.96 | 4.12 | 12.48 | 11.82 |
| Tax relating to these items | -0.93 | (0.75) | (1.05) | (3.17) | (2.99) |
| Total comprehensive income for the period | (784.62) | (1,149.43) | 78.45 | (37.68) | 4,776.23 |
| Total Profit or Loss, attributable to | | | | | |
| Owners of the company | -787.31 | (1,151.64) | 75.37 | (46.99) | 4,767.39 |
| Non controlling Interest | - | - | - | - | - |
| Other comprehensive Income for the period attributable to | | | | | |
| Owners of the company | 2.68 | 2.21 | 3.07 | 9.31 | 8.83 |
| Non controlling Interest | - | - | - | - | - |
| Total Comprehensive income for the period attributable to | | | | | |
| Owners of the company | -784.62 | (1,149.43) | 78.45 | (37.68) | 4,776.23 |
| Non controlling Interest | - | - | - | - | - |
| 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 |
| Face value of equity share capital | 10 | 10 | 10 | 10 | 10 |
| Earnings per share (of INR 10 each) (Basic and Diluted) | (3.43) | (5.02) | 0.34 | (0.16) | 20.85 |



VIBRANT GLOBAL CAPITAL LIMITED

Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 003, Maharashtra, India

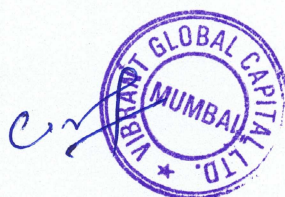
Website: www.vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

INR in Lakhs

| Particulars | Quarter ended | | | Year ended | |
|------------------------------------------------------------------------------------------------------|------------------|-------------------|------------------|------------------|------------------|
| | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| | Reviewed | Reviewed | Reviewed | Audited | Audited |
| 1. Segment Revenue (net sale/income from each segment should be disclosed under this head) | | | | | |
| (a) Capital Market | 4,360.19 | 714.35 | 3,174.68 | 14,900.22 | 14,251.48 |
| (b) Trading | 318.91 | 1,039.98 | 349.00 | 2,156.19 | 1,221.69 |
| (c) Manufacturing | 3,478.74 | 2,657.13 | 3,634.89 | 11,070.15 | 8,569.74 |
| (d) Unallocated | 87.90 | (8.20) | 55.23 | 116.27 | 139.53 |
| Total | 8,245.75 | 4,403.26 | 7,213.80 | 28,242.83 | 24,182.45 |
| Less : Interment Segment Revenue | - | - | - | - | - |
| Net Revenue from Operations | 8,245.75 | 4,403.26 | 7,213.80 | 28,242.83 | 24,182.45 |
| 2. Segment Results (Profit Before Tax and Interest) | | | | | |
| (a) Capital Market | (758.20) | (941.47) | (612.30) | 1,276.54 | 5,904.63 |
| (b) Trading | (145.28) | (61.65) | 225.21 | (418.43) | (35.25) |
| (c) Manufacturing | 38.16 | (50.27) | 213.83 | (163.76) | (94.47) |
| (d) Unallocated | 36.51 | (32.75) | (163.99) | (5.49) | (163.92) |
| Total | (828.81) | (1,086.13) | (337.25) | 688.86 | 5,610.99 |
| Less: i) Interest | 111.41 | 115.49 | 110.73 | 467.61 | 577.48 |
| ii) Other Un-allocable Expenditure net off | - | - | - | - | - |
| iii) Un-allocable income | - | - | - | - | - |
| Sub-Total | 111.41 | 115.49 | 110.73 | 467.61 | 577.48 |
| Total Profit before Tax | (940.21) | (1,201.62) | (447.98) | 221.26 | 5,033.51 |
| 3. Capital Employed | | | | | |
| (a) Capital Market | 11,803.95 | 13,818.44 | 11,341.86 | 11,803.95 | 11,341.86 |
| (b) Trading | 1,101.13 | 299.15 | 1,465.41 | 1,101.13 | 1,465.41 |
| (c) Manufacturing | 1,854.28 | 1,426.39 | 2,161.58 | 1,854.28 | 2,161.58 |
| (d) Unallocated | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 |
| Total | 15,070.49 | 15,855.11 | 15,279.97 | 15,070.49 | 15,279.97 |

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.



Vibrant Global Capital Limited
Consolidated Balance Sheet as at March 31, 2025

| | | INR in Lakhs | |
|----------|---------------------------------------------------------------------------------------------|------------------|------------------|
| | Particulars | March 31, 2025 | March 31, 2024 |
| | | Audited | Audited |
| A | ASSETS | | |
| (1) | Financial Assets | | |
| | (a) Cash and cash equivalents | 15.20 | 560.62 |
| | (b) Bank Balance other than (a) above | 200.00 | 100.00 |
| | (c) Derivative financial instruments | - | - |
| | (d) Receivables | - | - |
| | (I) Trade Receivables | 1,674.97 | 714.09 |
| | (II) Other Receivables | - | - |
| | (e) Loans | 592.40 | 1,579.20 |
| | (f) Investments | 11,642.07 | 10,672.86 |
| | (g) Other Financial assets (to be specified) | 671.21 | 1,050.03 |
| | Sub-total-Financial Assets | 14,795.85 | 14,676.79 |
| (2) | Non-financial Assets | | |
| | (a) Inventories | 795.21 | 1,314.37 |
| | (b) Current tax assets (Net) | 216.05 | 253.05 |
| | (c) Deferred tax Assets (Net) | 714.10 | 631.69 |
| | (d) Investment Property | - | - |
| | (e) Biological assets other than bearer plants | - | - |
| | (f) Property, Plant and Equipment | 2,294.02 | 2,221.54 |
| | (g) Capital work-in-progress | - | 228.93 |
| | (h) Intangible assets under development | - | - |
| | (i) Goodwill | 311.13 | 311.13 |
| | (j) Other Intangible assets | 92.34 | 115.03 |
| | (k) Other non-financial assets (to be specified) | 335.29 | 339.30 |
| | Sub-total-Non-Financial Assets | 4,758.15 | 5,415.03 |
| | Total Assets | 19,554.00 | 20,091.82 |
| 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 | 13.39 | 50.80 |
| | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 736.21 | 841.87 |
| | (II) Other Payables | - | 0.00 |
| | (i) total outstanding dues of micro enterprises and small enterprises | - | 0.00 |
| | (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | - | 0.00 |
| | (c) Debt Securities | - | 0.00 |
| | (d) Borrowings (Other than Debt Securities) | 3,366.75 | 3050.96 |
| | (e) Deposits | - | 0.00 |
| | (f) Subordinated Liabilities | - | 0.00 |
| | (g) Other financial liabilities(to be specified) | 35.23 | 74.73 |
| | Sub-total-Financial Assets | 4,151.58 | 4,018.37 |
| (2) | Non-Financial Liabilities | | |
| | (a) Current tax liabilities (Net) | 25.75 | 51.15 |
| | (b) Provisions | 92.32 | 88.38 |
| | (c) Deferred tax liabilities (Net) | 196.05 | 649.11 |
| | (d) Other non-financial liabilities(to be specified) | 17.82 | 4.85 |
| | Sub-total-Non-Financial Assets | 331.94 | 793.49 |
| (3) | EQUITY | | |
| | (a) Equity Share capital | 2,290.74 | 2,290.74 |
| | (b) Other Equity | 12,779.74 | 12,989.23 |
| | Sub-total-Equity | 15,070.48 | 15,279.97 |
| (4) | Non controlling Interest | - | - |
| | Total Liabilities and Equity | 19,554.00 | 20,091.82 |



Vibrant Global Capital Limited
Statement of cash flows for the year ended 31st March, 2025
INR in Lakhs

| | Year Ended March 31,2025 (Audited) | Year Ended March 31,2024 (Audited) |
|--------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| Cash flow from operating activities | | |
| Profit before tax | 221.26 | 5,033.51 |
| Adjustments for : | | |
| Depreciation expense | 246.16 | 236.50 |
| Profit/Loss on sale of financial assets carried at fair value through profit or loss | 4,919.81 | (1,753.03) |
| Interest income | (84.17) | (115.83) |
| Finance costs | 467.61 | 577.48 |
| Impairment loss/Gain on trade receivables | (39.24) | -110.38 |
| Gain on disposal of property, plant and equipment | (0.89) | (8.52) |
| Remeasurements of post-employment benefit obligations | 7.85 | 13.82 |
| Bad Debts written off | 43.41 | 55.65 |
| Operating profit before working capital changes | 5,781.80 | 3,929.20 |
| (Increase)/Decrease in trade receivables | (965.05) | 1,181.61 |
| (Increase)/Decrease in inventories | 519.16 | (409.38) |
| (Decrease)/Increase in trade payables | (143.07) | (946.79) |
| (Increase)/Decrease in other financial assets (excluding derivatives) | 312.72 | (716.83) |
| (Increase) in other current assets | 2.64 | (62.69) |
| (Increase) in other non-financial assets | 1.37 | 182.72 |
| Decrease/(Increase) in other current liabilities | 12.97 | (11.58) |
| (Increase)/Decrease in other financial liabilities (excluding derivatives) | 35.16 | 107.53 |
| Cash generated from operations | 5,557.69 | 3,253.79 |
| Income taxes paid | 795.30 | 130.06 |
| Net cash inflow from operating activities | 4,762.39 | 3,123.73 |
| Cash flows from investing activities | | |
| Proceeds from sale of property, plant and equipment (Net) | (67.09) | (390.09) |
| (Increase)/Decrease in Investment | (5,889.01) | (739.07) |
| Loans repaid/ (given) | 986.80 | (103.57) |
| Interest income | 84.17 | 115.83 |
| Proceeds from sale of Property | 0.95 | 9.00 |
| (Increase)/Decrease in Other Bank Balance | (100.00) | - |
| Net cash outflow from investing activities | (4,984.18) | (1,107.90) |
| Cash flows from financing activities | | |
| Proceeds from/(Repayments of) borrowings | 315.78 | (1,265.17) |
| Interest paid | (467.61) | (577.48) |
| Dividend paid | (171.81) | (286.34) |
| Net cash inflow (outflow) from financing activities | (323.63) | (2,128.99) |
| Net increase/(decrease) in cash and cash equivalents | (545.42) | (113.16) |
| Add:- Cash and cash equivalents at the beginning of the financial year | 560.62 | 673.78 |
| Cash and cash equivalents at end of the year | 15.20 | 560.62 |

