

14th November, 2024

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 14th November, 2024

Respected Madam/ Sir,

We would like to inform you that the meeting of Board of Directors of Vibrant Global Capital Limited was held today i.e. Thursday, 14th November, 2024 commenced at 4.30 p.m. and concluded at 6.43 p.m., *inter alia*, has considered and approved following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2024.

The Board of Directors have approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30th September, 2024. 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 and half year ended 30th September, 2024, along with the Limited Review Report (Standalone & Consolidated) issued by Statutory Auditors of the Company, M/s. Agrawal & Kedia, in respect of the said results.

2. Appointment of M/s P. Surbhi and Associates, Practicing Company Secretaries, Nagpur as Secretarial Auditors of the Company for FY 2024-25 and FY 2025-26 and to report thereon. Detailed disclosure as required under Regulation 30 of SEBI (LODR) Regulations, 2015 shall be made separately.

You are requested to kindly take the information on record and acknowledge.

Thanking You,

For **Vibrant Global Capital Limited**

Jalpesh Darji
Company Secretary & 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 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**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 quarter and half year ended 30th September 2024 ("the Financial Results") 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)

**(ANIL KEDIA)****PARTNER**

Membership No.: 039747

(UDIN: 24039747BKBWFG1993)**Place: Mumbai****Date: 14th November, 2024**

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

Statement of unaudited standalone financial results for the half year ended 30 September, 2024

INR in Lakhs

Particulars	Quarter ended			Half Year Ended		Year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Income						
Revenue from operations						
(i) Interest Income	1.40	1.72	1.34	3.12	2.68	6.25
(ii) Dividend Income	46.53	13.75	39.02	60.28	54.47	84.07
(iii) Income from other Securities	(47.92)	213.62	-	165.70	(546.19)	(519.96)
(iv) Net gain on fair value changes	772.81	1,876.10	3,034.92	2,648.92	4,969.41	6,709.26
Total Revenue from Operations	772.82	2,105.20	3,075.28	2,878.02	4,480.38	6,279.63
Other Income	20.54	16.91	16.47	37.45	31.95	67.64
Total income	793.36	2,122.11	3,091.74	2,915.47	4,512.33	6,347.27
Expenses:						
Employee benefits expense	5.11	7.11	19.31	12.21	39.41	73.37
Finance costs	2.06	6.15	34.79	8.21	61.82	117.36
Depreciation, depletion and amortization expense	0.03	0.03	0.06	0.05	0.11	0.22
Other expenses	41.00	539.57	48.68	580.58	603.97	1,454.34
Total expenses	48.20	552.85	102.82	601.05	705.30	1,645.29
Total Profit before exceptional items and tax	745.16	1,569.26	2,988.92	2,314.42	3,807.03	4,701.98
Exceptional items	-	-	-	-	-	-
Total Profit before tax	745.16	1,569.26	2,988.92	2,314.42	3,807.03	4,701.98
Tax expense						
Current tax	578.76	218.81	-	797.57	-	224.90
Deferred tax	(287.51)	(14.51)	306.63	(302.02)	456.32	254.86
Total Tax Expenses	291.25	204.30	306.63	495.55	456.32	479.76
Net Profit Loss for the period from continuing	453.91	1,364.95	2,682.29	1,818.87	3,350.71	4,222.22
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	453.91	1,364.95	2,682.29	1,818.87	3,350.71	4,222.22
Other comprehensive income net of taxes						
Remeasurements of post-employment benefit	(0.34)	(0.34)	0.27	(0.69)	0.54	(1.38)
Tax relating to these items	0.09	0.09	(0.07)	0.17	(0.14)	0.35
Total Other comprehensive income net of taxes	(0.26)	(0.26)	0.20	(0.51)	0.40	(1.03)
Total comprehensive income for the period	453.66	1,364.70	2,682.49	1,818.35	3,351.11	4,221.19
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	10	10	10	10.00	10
Earnings per share (of INR 10 each) (Basic and Diluted)	1.98	5.96	11.71	7.94	14.63	18.43

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai
Date: November 14, 2024

Vibrant Global Capital Limited
Balance Sheet as at September 30, 2024
(All amounts in Rupees, unless otherwise stated)

INR in Lakhs

	Particulars	As at	As at
		September 30, 2024	March 31, 2024
		(Reviewed)	(Audited)
A	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	174.83	450.04
	(b) Bank Balance other than (a) above	100.00	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	0.00	4.97
	(II) Other Receivables	-	-
	(e) Loans	15,279.41	-
	(f) Investments	0.00	12605.45
	(g) Other Financial assets	658.71	782.74
	Sub-total-Financial Assets	16,212.96	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	0.12	0.16
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other Intangible assets	0.08	0.10
	(k) Other non-financial assets	168.81	169.18
	Sub-total-Non-Financial Assets	244.84	303.26
	Total Assets	16,457.80	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	-	12.40
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(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)	83.53	10.57
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities	3.74	36.97
	Sub-total-Financial Assets	87.27	59.94
(2)	Non-Financial Liabilities		
	(a) Current tax liabilities (Net)	675.92	9.81
	(b) Provisions	13.34	11.61
	(c) Deferred tax liabilities (Net)	346.92	649.11
	(d) Other non-financial liabilities	-	-
	Sub-total-Non-Financial Assets	1,036.18	670.53
(3)	EQUITY		
	(a) Equity Share capital	2290.74	2290.74
	(b) Other Equity	13043.61	11225.26
	Sub-total-Equity	15,334.35	13,516.00
	Total Liabilities and Equity	16,457.80	14,246.46



Vibrant Global Capital Limited
Standalone statement of cash flows for the half year ended September 30, 2024
(All amounts in Rupees, unless otherwise stated)

INR in Lakhs

Particulars	Period Ended	
	September 30,2024 (Reviewed)	March 31,2024 (Audited)
Cash flow from operating activities		
Profit before tax	2,314.42	4,701.98
Adjustments for :	-	-
Depreciation expense	0.05	0.22
Loss/(Profit) on sale of financial assets carried at fair value through	3,618.99	(1,753.03)
Interest income	(3.12)	(6.25)
Finance costs	8.21	117.36
Remeasurements of post-employment benefit obligations	1.04	0.42
Unrealised Premium on preference shares	(33.05)	(60.86)
Operating profit/(loss) before working capital changes	5,906.53	2,999.84
(Decrease)/Increase in Trade Payables	(12.40)	(73.63)
Decrease/(Increase) in Trade Receivables	4.97	(4.36)
(Increase)/Decrease in Other financial assets	157.08	(535.19)
(Increase)/Decrease in other Non financial assets	0.37	182.72
(Increase)/Decrease in Other Financial Liabilities	(33.23)	24.65
(Increase)/Decrease in Other Non-Financial Liabilities	-	-
Cash generated from operations	6,023.32	2,594.03
Income taxes paid	73.45	209.31
Net cash inflow/(outflow) from operating activities	5,949.87	2,384.72
Cash flows from investing activities		
Receipts/(Payments) from sale/investment in shares/ securities	(6,292.95)	(739.07)
Purchase of Fixed Assets	-	-
Proceeds from sale of Investment Property	-	-
Interest income	3.12	6.25
Net cash inflow/(outflow) from investing activities	(6,289.83)	(732.83)
Cash flows from financing activities		
Proceeds from/(Repayments of) borrowings	72.96	(801.81)
Interest paid	(8.21)	(117.36)
Dividend paid	-	(286.34)
Net cash inflow/ (outflow) from financing activities	64.75	(1,205.51)
Net increase/(decrease) in cash and cash equivalents	(275.21)	446.38
Add:- Cash and cash equivalents at the beginning of the financial year	450.04	3.66
Add:- Cash and cash equivalents acquired due to merger	-	-
Cash and cash equivalents at end of the year	174.83	450.04



NOTES TO THE FINANCIAL RESULTS OF VIBRANT GLOBAL CAPITAL LIMITED FOR THE
QUARTED ENDED 30TH SEPTEMBER, 2024

Notes:

1. The above financial 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 14th November, 2024. **The Statutory Auditors have expressed an unqualified opinion.** The Limited Review Report which has been filed with BSE Limited and is available on the Company's website as well.
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 have been regrouped/ recomputed, wherever necessary.
5. The figures for quarter ended 30th September 2024 represents the balance between financials in respect of half year and those published till the first quarter of the respective financial years.

FOR VIBRANT GLOBAL CAPITAL LTD.

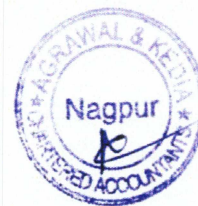


VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: 14th November, 2024



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 quarter and half year ended September 30, 2024 (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



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

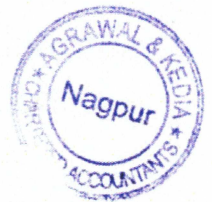
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance 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. 12,711.40 lakhs and total comprehensive Profit after tax of Rs. 93.07 lakhs for the quarter and half year ended September 30, 2024, 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)



ANIL KEDIA
PARTNER

Membership No.: 039747
(UDIN: 24039747BKBWFH7351)



Place: Mumbai

Date: 14th November, 2024

Statement of unaudited consolidated financial results for the
quarter ended 30 September, 2024

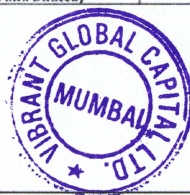
INR in Lakhs

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Income						
Revenue from operations						
(i) Interest Income	13.58	15.81	23.17	29.39	52.88	113.17
(ii) Dividend Income	59.86	14.35	53.06	74.21	70.56	109.15
(iii) Rental Income	0.60	0.60	0.60	1.20	1.20	2.40
(iv) Net Gain on Fair Value Changes	772.81	1,876.10	3,034.92	2,648.92	4,969.41	6,709.26
(v) Income From Other Securities	(47.92)	213.62	-	165.70	(546.19)	(519.96)
(vi) Sale of products	7,386.25	5,282.19	3,931.92	12,668.43	6,643.60	17,744.46
Total Revenue from Operations	8,185.17	7,402.67	7,043.67	15,587.84	11,191.46	24,158.49
Other Income	4.98	1.00	1.26	5.98	10.83	23.96
Total Income	8,190.15	7,403.67	7,044.93	15,593.82	11,202.29	24,182.44
Expenses:						
Cost of Material Consumed	2,638.94	1,704.15	1,362.12	4,343.08	2,454.67	7,416.94
Purchases of Stock-in-Trade	3,135.52	6,177.76	2,288.76	9,313.28	5,993.56	8,011.52
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	1,031.26	(3,233.74)	(431.34)	(2,202.48)	(3,101.58)	25.60
Employee benefits expense	86.71	81.30	84.10	168.01	168.57	344.17
Finance costs	123.56	117.16	162.20	240.71	297.96	577.48
Depreciation, depletion and amortization expense	58.41	58.64	57.61	117.04	111.66	236.50
Net loss on Fair Value Changes	-	-	-	-	-	-
Impairment of Financial Instruments	-	-	-	-	-	-
Other expenses	379.19	871.90	240.26	1,251.09	1,099.85	2,536.72
Total expenses	7,453.58	5,777.15	3,763.71	13,230.73	7,024.68	19,148.93
Total Profit before exceptional items and tax	736.57	1,626.52	3,281.22	2,363.09	4,177.62	5,033.51
Share of profit (loss) of associates and joint ventures accounted	-	-	-	-	-	-
Exceptional items	-	-	-	-	-	-
Total Profit before tax	736.57	1,626.52	3,281.22	2,363.09	4,177.62	5,033.51
Tax expense	231.07	240.06	293.08	471.14	506.90	266.12
Current tax	578.76	218.82	-	797.58	-	237.47
Deferred tax	(347.69)	21.24	293.08	(326.44)	506.90	7.30
						21.35
Net Profit Loss for the period from continuing operations	505.50	1,386.45	2,988.14	1,891.95	3,670.72	4,767.39
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	505.50	1,386.45	2,988.14	1,891.95	3,670.72	4,767.39
Other comprehensive income net of taxes	2.21	2.21	1.92	4.42	3.84	8.83
Remeasurements of post-employment benefit obligations	2.96	2.96	2.57	5.91	5.14	11.82
Tax relating to these items	(0.75)	(0.75)	(0.65)	(1.49)	(1.30)	(2.99)
Total comprehensive income for the period	507.71	1,388.66	2,990.06	1,896.37	3,674.56	4,776.23
Total Profit or Loss, attributable to						
Owners of the company	505.35	1,386.45	2,954.62	1,891.80	3,630.30	4,767.39
Non controlling Interest	-	-	33.53	-	40.42	-
Other comprehensive income for the period attributable to						
Owners of the company	2.21	2.21	1.73	4.42	3.45	8.83
Non controlling Interest	-	-	0.19	-	0.39	-
Total Comprehensive income for the period attributable to						
Owners of the company	507.55	1,388.66	2,956.34	1,896.22	3,633.76	4,776.23
Non controlling Interest	-	-	33.72	-	40.80	-
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)	2.22	6.06	12.91	8.28	15.86	20.85

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00152665

Place: Mumbai
Date: November 14, 2024

Vibrant Global Capital Limited
Consolidated Balance Sheet as at September 30, 2024
(All amounts in Rupees in lakhs, unless otherwise stated)

INR in Lakhs

Particulars		September 30, 2024	March 31, 2024
		Reviewed	Audited
A	ASSETS		
(1)	Financial Assets		
	(a) Cash and cash equivalents	280.45	560.62
	(b) Bank Balance other than (a) above	100.00	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	1,897.42	714.09
	(II) Other Receivables	-	-
	(e) Loans	577.61	1,579.20
	(f) Investments	13,346.82	10,672.86
	(g) Other Financial assets (to be specified)	890.10	1,050.03
	Sub-total-Financial Assets	17,092.40	14,676.79
(2)	Non-financial Assets		
	(a) Inventories	3,806.82	1,314.37
	(b) Current tax assets (Net)	200.29	253.05
	(c) Deferred tax Assets (Net)	654.44	631.69
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant and Equipment	2,352.19	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	114.95	115.03
	(k) Other non-financial assets (to be specified)	595.34	339.30
	Sub-total-Non-Financial Assets	8,035.16	5,415.03
	Total Assets	25,127.56	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		50.80
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,569.09	841.87
	(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)	5,180.38	3,050.96
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities (to be specified)	34.73	74.73
	Sub-total-Financial Liability	6,784.21	4,018.37
(2)	Non-Financial Liabilities		
	(a) Current tax liabilities (Net)	713.48	51.15
	(b) Provisions	90.21	88.38
	(c) Deferred tax liabilities (Net)	346.92	649.11
	(d) Other non-financial liabilities (to be specified)	16.41	4.85
	Sub-total-Non-Financial Liability	1,167.02	793.49
(3)	EQUITY		
	(a) Equity Share capital	2,290.74	2,290.74
	(b) Other Equity	14,885.60	12,989.23
	Sub-total-Equity	17,176.34	15,279.97
(4)	Non controlling Interest		
		-	-
	Total Liabilities and Equity	25,127.56	20,091.82



Vibrant Global Capital Limited
Statement of cash flows for half yearly ended Sept 30, 2024
(All amounts in Rupees in lakhs, unless otherwise stated)

INR in Lakhs

	September 30,2024 (Reviewed)	March 31,2024 (Audited)
Cash flow from operating activities		
Profit before tax	2,363.09	5,033.51
Adjustments for :		
Depreciation expense	117.04	236.50
Gain on disposal of Investment property		-
Profit on sale of financial assets carried at fair value through profit or loss	3,618.99	(1,753.03)
Net (gain)/loss on financial liabilities measured at fair value through profit or loss	-	-
Interest income	(29.39)	(115.83)
Finance costs	240.71	577.48
Impairment loss/(Gain) on trade receivables	8.87	(110.38)
Gain on disposal of property, plant and equipment	38.43	(8.52)
Unrealised Premium on preference shares	-	-
Remeasurements of post-employment benefit obligations	7.74	13.82
Bad Debts written off	0.08	55.65
Loss on Strike off of Associate Company	-	-
Operating profit before working capital changes	6,365.57	3,929.20
(Increase)/Decrease in trade receivables	(1,192.29)	1,181.61
(Increase) in inventories	(2,492.45)	(409.38)
(Decrease)/Increase in trade payables	676.42	(946.79)
(Increase)/Decrease in other financial assets (excluding derivatives)	126.87	(716.83)
(Increase) in other current assets	(256.41)	(62.69)
(Increase) in other non-current assets	-	-
(Increase) in other non-financial assets	0.37	182.72
Decrease/(Increase) in other current liabilities	11.56	(11.58)
Decrease/(Increase) in Other Non financial liabilities	-	-
(Increase)/Decrease in other financial liabilities (excluding derivatives)	(6.95)	107.53
Cash generated from operations	3,232.71	3,253.79
Income taxes paid	82.50	130.06
Net cash inflow /(outflow) from operating activities	3,150.21	3,123.73
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment (Net)	(57.11)	(390.09)
(Increase)/Decrease in Investment	-6292.95	(739.07)
(Increase)/Decrease in Other bank balnce	0.00	-
Receipt from sale of Property plant and equipment	0.00	9.00
Loans repaid/ (given)	1,001.59	(103.57)
Interest income	29.39	115.83
Net cash inflow /(outflow) from investing activities	(5,319.08)	(1,107.90)
Cash flows from financing activities		
(Repayment of)/ proceeds from borrowings	2,129.42	(1,265.17)
Interest paid	(240.71)	(577.48)
Dividend paid	-	(286.34)
Net cash inflow /(outflow) from financing activities	1,888.70	(2,128.99)
Net increase/(decrease) in cash and cash equivalents	(280.17)	(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	280.45	560.62



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, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Capital Market	4,616.38	5,209.30	5,351.40	9,825.68	7,670.54	14,251.48
(b) Trading	585.95	211.35	282.44	797.30	637.43	1,221.69
(c) Manufacturing	2,968.66	1,965.62	1,386.07	4,934.28	2,829.40	8,569.74
(d) Unallocated	19.16	17.40	25.03	36.57	64.91	139.53
Total	8,190.15	7,403.67	7,044.93	15,593.82	11,202.29	24,182.44
Less : Interment Segment Revenue	-	-	-	-	-	-
Net Revenue from Operations	8,190.15	7,403.67	7,044.93	15,593.82	11,202.29	24,182.44
2. Segment Results (Profit Before Tax and Interest)						
(a) Capital Market	1,068.43	1,907.78	3,697.74	2,976.21	4,838.81	5,904.63
(b) Trading	(103.38)	(108.13)	(72.52)	(211.50)	(162.06)	(35.25)
(c) Manufacturing	(98.11)	(53.55)	(175.57)	(151.66)	(204.92)	(94.47)
(d) Unallocated	(6.81)	(2.43)	(6.23)	(9.24)	3.74	(163.92)
Total	860.13	1,743.67	3,443.41	2,603.80	4,475.57	5,610.99
Less: i) Interest	123.56	117.16	162.20	240.71	297.96	577.48
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-	-
Sub-Total	123.56	117.16	162.20	240.71	297.96	577.48
Total Profit before Tax	736.57	1,626.52	3,281.21	2,363.09	4,177.62	5,033.51
3. Capital Employed						
(a) Capital Market	14,890.45	15,883.59	13,035.31	14,890.45	13,035.31	11,341.86
(b) Trading	521.28	59.67	572.15	521.28	572.15	1,465.41
(c) Manufacturing	1,453.49	414.25	856.56	1,453.49	856.56	2,161.58
(d) Unallocated	311.13	311.13	165.73	311.13	165.73	311.13
Total	17,176.35	16,668.63	14,629.75	17,176.35	14,629.75	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.



**NOTES TO THE FINANCIAL RESULTS OF VIBRANT GLOBAL CAPITAL LIMITED FOR THE
QUARTED ENDED 30TH SEPTEMBER, 2024**

Notes:

1. The above financial results are 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 14, 2024. **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 as well.
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, 2024, 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

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: November 14, 2024

