

12th August, 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: Submission of Financial Results for the quarter ended 30th June, 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. Monday, 12th August, 2024 has considered and approved unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ["SEBI (LODR)"] we are enclosing herewith the copy of the said unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2024, alongwith the Limited Review Report (Standalone & Consolidated) issued by Statutory Auditors of the Company, M/s. Agrawal & Kedia, in respect of the same.

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

Kindly take the same on your record.

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

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 quarter ended 30 June, 2024

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
Income	<i>Reviewed</i>	<i>Reviewed</i>	<i>Reviewed</i>	<i>Audited</i>
Revenue from operations				
(i) Interest Income	1.72	1.88	1.34	6.25
(ii) Dividend Income	13.75	9.65	15.46	84.07
(iii) Income from other securities	213.62	(80.23)	(546.19)	(519.96)
(iv) Net gain on fair value changes	1,876.10	(165.72)	1,934.49	6,709.26
Total Revenue from Operations	2,105.20	(234.42)	1,405.10	6,279.63
Other Income	16.91	20.13	15.49	67.64
Total income	2,122.11	(214.29)	1,420.59	6,347.27
Expenses:				
Employee benefits expense	7.11	15.67	20.10	73.37
Finance costs	6.15	4.80	27.03	117.36
Depreciation, depletion and amortization expense	0.03	0.05	0.05	0.22
Other expenses	539.57	81.70	555.29	1,454.34
Total expenses	552.85	102.22	602.48	1,645.29
Total Profit before exceptional items and tax	1,569.26	(316.51)	818.11	4,701.98
Exceptional items	-	-	-	-
Total Profit before tax	1,569.26	(316.51)	818.11	4,701.98
Tax expense				
Current tax	218.81	200.27	-	224.90
Deferred tax	(14.51)	(293.74)	149.69	254.86
Total Tax Expenses	204.30	(93.47)	149.69	479.76
Net Profit Loss for the period from continuing operations	1,364.95	(223.03)	668.42	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	1,364.95	(223.03)	668.42	4,222.22
Other comprehensive income net of taxes				
Remeasurements of post-employment benefit obligations	(0.34)	(2.19)	0.27	(1.38)
Tax relating to these items	0.09	0.55	(0.07)	0.35
Total Other comprehensive income net of taxes	(0.26)	(1.64)	0.20	(1.03)
Total comprehensive income for the period	1,364.70	(224.67)	668.62	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
Face value of equity share capital	10.00	10.00	10.00	10.00
Earnings per share (of INR 10 each) (Basic and Diluted)	5.96	(0.98)	2.92	18.43






VIBRANT GLOBAL CAPITAL LIMITED

Notes:

1. The above results prepared and presented in pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on August 12, 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.
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 31st March 2024 represents the balance between audited financials in respect of full financial year and those published till the third quarter of the financial year ending on 31st March, 2024.

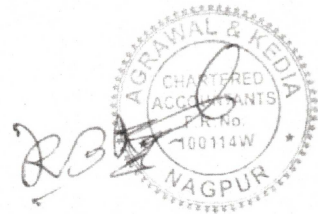
FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai
Date: August 12, 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

The Board of Directors

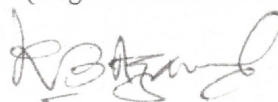
Vibrant Global Capital Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Vibrant Global Capital Limited ("the Company") for the quarter ended 30th June 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing regulation').
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant Rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is 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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

FOR AGRAWAL & KEDIA

Chartered Accountants

(Registration No. 100114W)

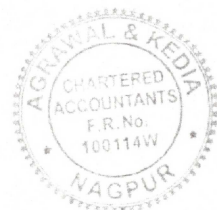


RAVI AGRAWAL

PARTNER

Membership No.: 034492

(UDIN: 24034492BKEYMU5814)



Place: Mumbai

Dated: 12th August 2024

VIBRANT GLOBAL CAPITAL LIMITED

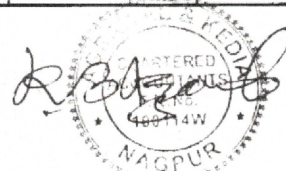
Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 0013, Maharashtra, India
Website: www.vibrantglobalgroup.com; **CIN:** L65900MH1995PLC093924

Statement of Unaudited consolidated financial results for the quarter ended 30 June, 2024

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	<i>Reviewed</i>	<i>Reviewed</i>	<i>Reviewed</i>	<i>Audited</i>
Income				
Revenue from operations				
(i) Interest Income	15.81	42.00	29.71	113.17
(ii) Dividend Income	14.35	17.78	17.50	109.15
(iii) Rental Income	0.60	0.60	0.60	2.40
(iv) Net Gain on Fair Value Changes	1,876.10	(165.72)	1,934.49	6,709.26
(v) Income from other securities	213.62	(80.23)	(546.19)	(519.96)
(vi) Sale of products & stock in trade	5,282.19	7,386.74	2,711.67	17,744.46
Total Revenue from Operations	7,402.67	7,201.18	4,147.79	24,158.49
Other Income	1.00	12.63	9.57	23.96
Total income	7,403.67	7,213.81	4,157.36	24,182.44
Expenses:				
Cost of Material Consumed	1,704.15	3,049.76	1,092.55	7,416.94
Purchases of Stock-in-Trade	6,177.76	714.00	3,704.80	8,011.52
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	(3,233.74)	3,227.97	(2,670.24)	25.60
Employee benefits expense	81.30	85.25	84.46	344.17
Finance costs	117.16	110.72	135.76	577.48
Depreciation, depletion and amortization expense	58.64	64.45	54.05	236.50
Net loss on Fair Value Changes	-	-	-	-
Other expenses	871.90	409.61	859.59	2,536.72
Total expenses	5,777.15	7,661.77	3,260.97	19,148.93
Total Profit before exceptional items and tax	1,626.52	(447.96)	896.40	5,033.51
Exceptional items	-	-	-	-
Share of profit (loss) of associates and joint ventures accounted				
Total Profit before tax	1,626.52	(447.96)	896.40	5,033.51
Tax expense	240.06	(523.34)	213.82	266.12
Current tax	218.82	212.84	-	237.47
Deferred tax	21.24	(757.53)	213.82	7.30
Mat Credit Utilized		21.35		21.35
Net Profit Loss for the period from continuing operations	1,386.45	75.37	682.58	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	1,386.45	75.37	682.58	4,767.39
Other comprehensive income net of taxes	2.21	3.07	1.92	8.83
Remeasurements of post-employment benefit obligations	2.96	4.12	2.57	11.82
Tax relating to these items	(0.75)	(1.05)	(0.65)	(2.99)
Total comprehensive income for the period	1,388.66	78.45	684.50	4,776.23
Total Profit or Loss, attributable to				
Owners of the company	1,386.45	75.37	675.69	4,767.39
Non controlling Interest	-	-	6.89	-
Other comprehensive Income for the period attributable to				
Owners of the company	2.21	3.07	1.73	8.83
Non controlling Interest	-	-	0.19	-
Total Comprehensive income for the period attributable to				
Owners of the company	1,388.66	78.45	677.41	4,776.23
Non controlling Interest	-	-	7.08	-
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
Face value of equity share capital	10.00	10.00	10.00	10.00
Earnings per share (of INR 10 each) (Basic and Diluted)	6.06	0.34	2.96	20.85

C.F.



VIBRANT GLOBAL CAPITAL LIMITED

Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 0013, Maharashtra, India
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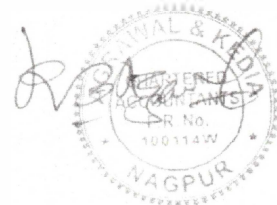
Statement of Unaudited Segment Reporting for the quarter ended 30 June, 2024

INR in Lakhs

Particulars	Quarter ended			Year ended
	June 30, 2024 Reviewed	March 31, 2024 Reviewed	June 30, 2023 Reviewed	March 31, 2024 Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)				
(a) Capital Market	5,209.30	3,174.68	2,319.14	14,251.48
(b) Trading	211.35	349.00	355.00	1,221.69
(c) Manufacturing	1,965.62	3,634.89	1,443.34	8,569.74
(d) Unallocated	17.40	55.23	39.88	139.53
Total	7,403.67	7,213.80	4,157.36	24,182.44
Less: Inter-Segment Revenue	-	-	-	-
Net Revenue from Operations	7,403.67	7,213.80	4,157.36	24,182.44
2. Segment Results (Profit Before Tax and Interest)				
(a) Capital Market	1,907.78	(612.30)	1,141.07	5,904.63
(b) Trading	(108.13)	225.21	(89.54)	(35.25)
(c) Manufacturing	(53.55)	213.83	(29.35)	(94.47)
(d) Unallocated	(2.43)	(163.99)	9.97	(163.92)
Total	1,743.67	(337.25)	1,032.16	5,610.99
Less: i) Interest	117.16	110.73	135.76	577.48
ii) Other Un-allocable Expenditure net off	-	-	-	-
(iii) Un-allocable income	-	-	-	-
Sub-Total	117.16	110.73	135.76	577.48
Total Profit before Tax	1,626.52	(447.98)	896.41	5,033.51
3. Capital Employed				
(a) Capital Market	15,883.59	11,341.86	11,096.84	11,341.86
(b) Trading	59.67	1,465.41	452.43	1,465.41
(c) Manufacturing	414.25	2,161.58	(75.31)	2,161.58
(d) Unallocated	311.13	311.13	165.73	311.13
Total	16,668.63	15,279.97	11,639.68	15,279.97

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

Notes:

1. The above results prepared and presented in pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors of the Company at their meeting held on August 12, 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.
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 31st March 2024 represents the balance between audited financials in respect of full financial year and those published the third quarter of the financial year ending on 31st March, 2024.

FOR VIBRANT GLOBAL CAPITAL LTD.



VINOD GARG
CHAIRMAN & MANAGING DIRECTOR
DIN: 00152665



Place: Mumbai

Date: August 12, 2024



AGRAWAL & KEDIA**CHARTERED ACCOUNTANTS**

Mezzanine Floor, Business Plaza,

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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 ended June 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.



AGRAWAL & KEDIA

CHARTERED ACCOUNTANTS

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Email: agrawalkedia@hotmail.com

5. The Statement includes the results of following entities

Subsidiaries

a) Vibrant Global Trading Private Limited

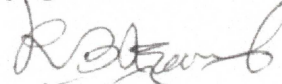
b) Vibrant Global Salt Private Limited

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the 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. 5298.08 lakhs and total comprehensive Profit after tax of Rs. 31.49 lakhs for the quarter ended June 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)



RAVI AGRAWAL

PARTNER

Membership No.: 034492

(UDIN : 24034492BKEYMV7138)

Place: Nagpur

Dated: 12/08/2024

