

14<sup>th</sup> November, 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: Submission of Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2025**

Respected Madam/ Sir,

We would like to inform you that the Board of Directors of Vibrant Global Capital Limited at their meeting held today i.e. Friday, 14<sup>th</sup> November, 2025 has considered and approved unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2025.

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 and half year ended 30<sup>th</sup> September, 2025, along with 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](mailto:support@vibrantglobalgroup.com) | [www.vibrantglobalgroup.com](http://www.vibrantglobalgroup.com)

**CIN:** L65900MH1995PLC093924

**VIBRANT GLOBAL CAPITAL LIMITED**

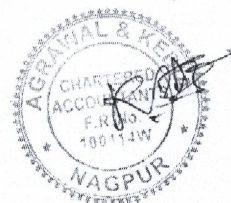
Registered Office: 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel,  
Mumbai - 400 0013, Maharashtra, India

Website: www.vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

**Statement of unaudited standalone financial results for the quarter & half year ended 30th September, 2025**

INR in Lakhs

Particulars	Quarter ended			Half Year Ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
<b>Income</b>						
Revenue from operations						
(i) Interest Income	1.75	1.72	1.40	3.46	3.12	7.69
(ii) Dividend Income	35.84	41.49	46.53	77.33	60.28	129.99
(iii) Income from other Securities	(9.74)	43.11	(47.92)	33.37	165.70	(102.16)
(vi) Net gain on fair value changes	544.61	848.58	772.81	1393.19	2,648.92	2,058.34
<b>Total Revenue from Operations</b>	<b>572.45</b>	<b>934.90</b>	<b>772.82</b>	<b>1,507.35</b>	<b>2,878.02</b>	<b>2,093.86</b>
Other Income	18.19	19.21	20.54	37.40	37.45	71.24
<b>Total income</b>	<b>590.64</b>	<b>954.11</b>	<b>793.36</b>	<b>1,544.75</b>	<b>2,915.47</b>	<b>2,165.10</b>
<b>Expenses:</b>						
Employee benefits expense	7.64	8.12	5.11	15.76	12.21	25.73
Finance costs	2.94	1.46	2.06	4.40	8.21	11.02
Depreciation, depletion and amortization expense	0.06	0.09	0.03	0.15	0.05	0.11
Other expenses	119.04	154.72	41.00	273.76	580.58	989.93
<b>Total expenses</b>	<b>129.68</b>	<b>164.39</b>	<b>48.20</b>	<b>294.07</b>	<b>601.05</b>	<b>1,026.80</b>
<b>Total Profit before exceptional items and tax</b>	<b>460.96</b>	<b>789.72</b>	<b>745.16</b>	<b>1,250.68</b>	<b>2,314.42</b>	<b>1,138.30</b>
Exceptional items	-	-	-	-	-	-
Total Profit before tax	460.96	789.72	745.16	1,250.68	2,314.42	1,138.30
<b>Tax expense</b>						
Current tax	-	-	578.76	-	797.57	806.64
Deferred tax	116.08	182.71	(287.51)	298.79	(302.02)	(454.72)
Total Tax Expenses	116.08	182.71	291.25	298.79	495.55	351.93
<b>Net Profit Loss for the period from continuing</b>	<b>344.88</b>	<b>607.01</b>	<b>453.91</b>	<b>951.89</b>	<b>1,818.87</b>	<b>786.38</b>
Profit/(loss) from discontinued operations before Tax						
Tax expense of discontinuing operations						
Net Profit/(loss) from discontinued operation after Tax						
<b>Total Profit (Loss) for period</b>	<b>344.88</b>	<b>607.01</b>	<b>453.91</b>	<b>951.89</b>	<b>1,818.87</b>	<b>786.38</b>
<b>Other comprehensive income net of taxes</b>						
Remeasurements of post-employment benefit	(1.65)	(1.65)	(0.34)	(3.29)	(0.69)	6.58
Tax relating to these items	0.41	0.41	0.09	0.83	0.17	(1.66)
<b>Total Other comprehensive income net of taxes</b>	<b>(1.23)</b>	<b>(1.23)</b>	<b>(0.26)</b>	<b>(2.46)</b>	<b>(0.51)</b>	<b>4.93</b>
<b>Total comprehensive income for the period</b>	<b>343.65</b>	<b>605.77</b>	<b>453.66</b>	<b>949.43</b>	<b>1,818.35</b>	<b>791.30</b>
<b>Details of Equity shares capital</b>						
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	22907380
Face value of equity share capital	10	10	10	10	10.00	10
Earnings per share (of INR 10 each) (Basic and Diluted)	1.50	2.64	1.98	4.14	7.94	3.45

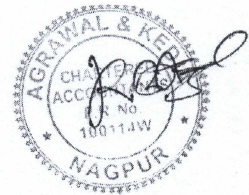
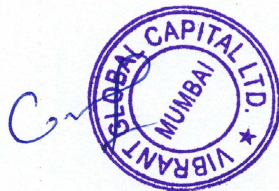




**Vibrant Global Capital Limited**  
**Balance Sheet as at September 30, 2025**  
**(All amounts in Rupees, unless otherwise stated)**

(Rs. In Lakhs)

	Particulars	As at September 30, 2025 (Reviewed)	As at March 31, 2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	3.63	1.95
	(b) Bank Balance other than (a) above	93.66	100.00
	(c) Derivative financial instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	2.01	0.38
	(II) Other Receivables	-	-
	(e) Loans	-	-
	(f) Investments	14,902.73	13574.66
	(g) Other Financial assets	579.26	474.01
	<b>Sub-total-Financial Assets</b>	<b>15,581.28</b>	<b>14,151.00</b>
(2)	<b>Non-financial Assets</b>		
	(a) Inventories	-	-
	(b) Current tax assets (Net)	83.58	75.83
	(c) Deferred tax Assets (Net)	-	-
	(d) Investment Property	-	-
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant and Equipment	0.43	0.57
	(g) Capital work-in-progress	-	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	-	-
	(j) Other Intangible assets	0.06	0.07
	(k) Other non-financial assets	168.88	167.81
	<b>Sub-total-Non-Financial Assets</b>	<b>252.96</b>	<b>244.28</b>
	<b>Total Assets</b>	<b>15,834.24</b>	<b>14,395.28</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
(1)	<b>Financial Liabilities</b>		
	(a) Derivative financial instruments	-	-
	(b) Payables	-	-
	(I) Trade Payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	11.80	13.39
	(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)	200.76	11.71
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities	6.59	5.66
	<b>Sub-total-Financial Assets</b>	<b>219.15</b>	<b>31.57</b>
(2)	<b>Non-Financial Liabilities</b>		
	(a) Current tax liabilities (Net)	25.75	25.75
	(b) Provisions	10.39	6.41
	(c) Deferred tax liabilities (Net)	494.02	196.05
	(d) Other non-financial liabilities	-	-
	<b>Sub-total-Non-Financial Assets</b>	<b>530.16</b>	<b>228.21</b>
(3)	<b>EQUITY</b>		
	(a) Equity Share capital	2290.74	2290.74
	(b) Other Equity	12794.19	11844.76
	<b>Sub-total-Equity</b>	<b>15,084.92</b>	<b>14,135.50</b>
	<b>Total Liabilities and Equity</b>	<b>15,834.24</b>	<b>14,395.28</b>

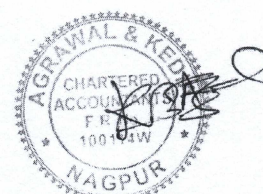
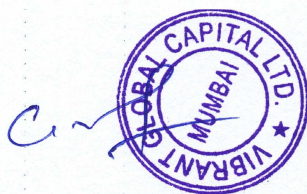




**Vibrant Global Capital Limited**  
**Standalone statement of cash flows for the half year ended September 30, 2025**  
**(All amounts in Rupees, unless otherwise stated)**

(Rs. In Lakhs)

Particulars	Period Ended	
	September 30, 2025 (Reviewed)	March 31, 2025 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	1,250.68	1,138.30
Adjustments for :	-	-
Depreciation expense	0.15	0.11
Loss/(Profit) on sale of financial assets carried at fair value through	(1,281.21)	4,919.81
Interest income	(3.46)	(7.69)
Finance costs	4.40	11.02
Remeasurements of post-employment benefit obligations	0.69	1.38
Unrealised Premium on preference shares	(35.98)	(66.10)
Operating profit/(loss) before working capital changes	<b>(64.73)</b>	<b>5,996.84</b>
(Decrease)/Increase in Trade Payables	(2.40)	1.80
Decrease/(Increase) in Trade Receivables	(1.62)	4.59
(Increase)/Decrease in Other financial assets	(69.27)	374.83
(Increase)/Decrease in other Non financial assets	(1.07)	1.37
(Increase)/Decrease in Other Financial Liabilities	0.93	(31.31)
(Increase)/Decrease in Other Non-Financial Liabilities	-	-
<b>Cash generated from operations</b>	<b>(138.16)</b>	<b>6,348.12</b>
Income taxes paid	7.75	732.70
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(145.92)</b>	<b>5,615.42</b>
<b>Cash flows from investing activities</b>		
Receipts/(Payments) from sale/investment in shares/ securities	(46.86)	(5,889.01)
Purchase of Fixed Assets	-	(0.51)
Proceeds from sale of Investment Property	-	-
Interest income	3.46	7.69
Proceeds from withdrawal of Fixed Deposits	6.34	-
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(37.06)</b>	<b>(5,881.83)</b>
<b>Cash flows from financing activities</b>		
Proceeds from/(Repayments of) borrowings	189.05	1.13
Interest paid	(4.40)	(11.02)
Dividend paid	-	(171.81)
<b>Net cash inflow/ (outflow) from financing activities</b>	<b>184.65</b>	<b>(181.70)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>1.68</b>	<b>(448.10)</b>
Add:- Cash and cash equivalents at the beginning of the financial year	1.95	450.04
Add:- Cash and cash equivalents acquired due to merger	-	-
<b>Cash and cash equivalents at end of the year</b>	<b>3.63</b>	<b>1.95</b>



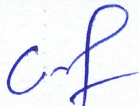


**NOTES TO THE FINANCIAL RESULTS OF VIBRANT GLOBAL CAPITAL LIMITED FOR THE  
QUARTED AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2025**

**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 14<sup>th</sup> November, 2025. **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 at [www.vibrantglobalgroup.com](http://www.vibrantglobalgroup.com).
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 30<sup>th</sup> September 2025 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: 14<sup>th</sup> November, 2025**



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

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur – 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

Email: [agrawalkedia@hotmail.com](mailto:agrawalkedia@hotmail.com)**Limited Review Report****To,****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 30<sup>th</sup> September 2025 (“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.

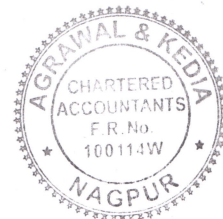
**FOR AGRAWAL & KEDIA***Chartered Accountants*

(Registration No. 100114W)

**RAVI AGRAWAL****PARTNER**

Membership No.: 034492

(UDIN : 25034492BMLYMT1938)

**Place: Mumbai****Date: 14th November 2025**



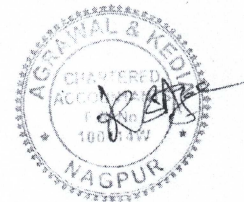
**VIBRANT GLOBAL CAPITAL LIMITED**

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 & half year ended 30th September, 2025**

INR in Lakhs

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
Income	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Revenue from operations	6,449.92	4,152.77	8,185.17	10,602.69	15,587.84	28,195.62
(i) Interest Income	17.22	13.32	13.58	30.54	29.39	90.10
(ii) Dividend Income	37.23	41.49	59.86	78.72	74.21	145.03
(iii) Rental Income	0.60	0.60	0.60	1.20	1.20	2.40
(iv) Net Gain on Fair Value Changes	544.61	780.34	772.81	1,324.95	2,648.92	2,034.89
(v) Income From Other Securities	11.22	43.11	(47.92)	54.33	165.70	(102.16)
(vi) Sale of products	5,839.05	3,273.91	7,386.25	9,112.96	12,668.43	26,025.35
<b>Total Revenue from Operations</b>	<b>6,449.92</b>	<b>4,152.77</b>	<b>8,185.17</b>	<b>10,602.69</b>	<b>15,587.84</b>	<b>28,195.62</b>
Other Income	(2.17)	4.85	4.98	2.68	5.98	47.21
<b>Total Income</b>	<b>6,447.75</b>	<b>4,157.62</b>	<b>8,190.15</b>	<b>10,605.37</b>	<b>15,593.82</b>	<b>28,242.83</b>
<b>Expenses:</b>						
Cost of Material Consumed	4,079.80	1,922.60	2,638.94	6,002.39	4,343.08	9,821.54
Purchases of Stock-in-Trade	842.22	1,684.69	3,135.52	2,526.91	9,313.28	14,774.97
Changes in inventories of Finished Goods, work-in-progress and Stock-in-Trade	657.76	(826.05)	1,031.26	(168.29)	(2,202.48)	13.11
Employee benefits expense	88.44	94.24	86.71	182.68	168.01	359.56
Finance costs	60.66	43.03	123.56	103.69	240.71	467.61
Depreciation, depletion and amortization expense	62.23	62.36	58.41	124.59	117.04	246.16
Net loss on Fair Value Changes	-	-	-	-	-	-
Impairment of Financial Instruments	-	-	-	-	-	-
Other expenses	389.21	467.50	379.19	856.71	1,251.09	2,338.63
<b>Total expenses</b>	<b>6,180.32</b>	<b>3,448.37</b>	<b>7,453.58</b>	<b>9,628.69</b>	<b>13,230.73</b>	<b>28,021.57</b>
<b>Total Profit before exceptional items and tax</b>	<b>267.43</b>	<b>709.25</b>	<b>736.57</b>	<b>976.68</b>	<b>2,363.09</b>	<b>221.26</b>
Share of profit (loss) of associates and joint ventures accounted	-	-	-	-	-	-
Exceptional items	-	-	-	-	-	-
<b>Total Profit before tax</b>	<b>267.43</b>	<b>709.25</b>	<b>736.57</b>	<b>976.68</b>	<b>2,363.09</b>	<b>221.26</b>
<b>Tax expense</b>	<b>91.59</b>	<b>174.84</b>	<b>231.07</b>	<b>266.43</b>	<b>471.14</b>	<b>268.25</b>
Current tax	-	0.00	578.76	-	797.58	806.89
Deferred tax	91.59	174.84	(347.69)	266.43	(326.44)	(538.64)
<b>Net Profit Loss for the period from continuing operations</b>	<b>175.84</b>	<b>534.41</b>	<b>505.50</b>	<b>710.25</b>	<b>1,891.95</b>	<b>(46.99)</b>
Profit/(loss) from discontinued operations before Tax	-	-	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-	-	-
Net Profit/(loss) from discontinued operation after Tax	-	-	-	-	-	-
<b>Total Profit (Loss) for period</b>	<b>175.84</b>	<b>534.41</b>	<b>505.50</b>	<b>710.25</b>	<b>1,891.95</b>	<b>(46.99)</b>
<b>Other comprehensive income net of taxes</b>	<b>(0.14)</b>	<b>(0.14)</b>	<b>2.21</b>	<b>(0.27)</b>	<b>4.42</b>	<b>9.31</b>
Remeasurements of post-employment benefit obligations	(0.17)	(0.17)	2.96	(0.35)	5.91	12.48
Tax relating to these items	0.04	0.04	(0.75)	0.07	(1.49)	(3.17)
<b>Total comprehensive income for the period</b>	<b>175.70</b>	<b>534.28</b>	<b>507.71</b>	<b>709.98</b>	<b>1,896.37</b>	<b>(37.68)</b>
<b>Total Profit or Loss, attributable to</b>						
Owners of the company	175.84	534.41	505.50	710.25	1,891.95	(46.99)
Non controlling Interest	-	-	-	-	-	-
<b>Other comprehensive income for the period attributable to</b>						
Owners of the company	(0.14)	(0.14)	2.21	(0.27)	4.42	9.31
Non controlling Interest	-	-	-	-	-	-
<b>Total Comprehensive income for the period attributable to</b>						
Owners of the company	175.70	534.28	507.71	709.98	1,896.37	(37.68)
Non controlling Interest	-	-	-	-	-	-
<b>Details of Equity shares capital</b>						
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
<b>Earnings per share (of INR 10 each) (Basic and Diluted)</b>	<b>0.77</b>	<b>2.33</b>	<b>2.22</b>	<b>3.10</b>	<b>8.28</b>	<b>(0.16)</b>





**Vibrant Global Capital Limited**  
**Consolidated Balance Sheet as at September 30, 2025**  
**(All amounts in Rupees in lakhs, unless otherwise stated)**

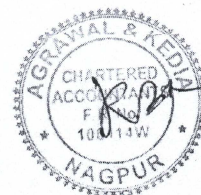
		INR in Lakhs	
	Particulars	September 30, 2025	March 31, 2025
		<i>Reviewed</i>	<i>Audited</i>
<b>A</b>	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
	(a) Cash and cash equivalents	22.22	15.20
	(b) Bank Balance other than (a) above	193.66	200.00
	(c) Derivative financial instruments	-	-
	(d) Receivables		
	(I) Trade Receivables	2115.74	1674.97
	(II) Other Receivables	-	-
	(e) Loans	713.78	592.40
	(f) Investments	12970.14	11642.07
	(g) Other Financial assets (to be specified)	821.16	671.21
	<b>Sub-total-Financial Assets</b>	<b>16,836.69</b>	<b>14,795.85</b>
(2)	<b>Non-financial Assets</b>		
	(a) Inventories	1094.50	795.21
	(b) Current tax assets (Net)	233.29	216.05
	(c) Deferred tax Assets (Net)	745.71	714.10
	(d) Investment Property	0.00	0.00
	(e) Biological assets other than bearer plants	-	-
	(f) Property, Plant and Equipment	2182.15	2294.02
	(g) Capital work-in-progress	54.98	-
	(h) Intangible assets under development	-	-
	(i) Goodwill	311.13	311.13
	(j) Other Intangible assets	80.82	92.34
	(k) Other non-financial assets (to be specified)	463.45	335.29
	<b>Sub-total-Non-Financial Assets</b>	<b>5,166.03</b>	<b>4,758.15</b>
	<b>Total Assets</b>	<b>22,002.72</b>	<b>19,554.00</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
(1)	<b>Financial Liabilities</b>		
	(a) Derivative financial instruments	-	-
	(b) Payables		
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	11.80	13.39
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1676.82	736.21
	(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)	3837.66	3366.75
	(e) Deposits	-	-
	(f) Subordinated Liabilities	-	-
	(g) Other financial liabilities(to be specified)	61.15	35.23
	<b>Sub-total-Financial Liability</b>	<b>5,587.43</b>	<b>4,151.58</b>
(2)	<b>Non-Financial Liabilities</b>		
	(a) Current tax liabilities (Net)	25.75	25.75
	(b) Provisions	100.87	92.32
	(c) Deferred tax liabilities (Net)	494.02	196.05
	(d) Other non-financial liabilities(to be specified)	14.19	17.82
	<b>Sub-total-Non-Financial Liability</b>	<b>634.83</b>	<b>331.94</b>
(3)	<b>EQUITY</b>		
	(a) Equity Share capital	2290.74	2290.74
	(b) Other Equity	13489.73	12779.74
	<b>Sub-total-Equity</b>	<b>15,780.46</b>	<b>15,070.48</b>
(4)	<b>Non controlling Interest</b>	0.00	0.00
	<b>Total Liabilities and Equity</b>	<b>22,002.72</b>	<b>19,554.00</b>





**Vibrant Global Capital Limited**  
**Statement of cash flows for half yearly ended Sept 30, 2025**  
**(All amounts in Rupees in lakhs, unless otherwise stated)**

	INR in Lakhs	
	September 30,2025 (Reviewed)	March 31,2025 (Audited)
<b>Cash flow from operating activities</b>		
Profit before tax	976.68	221.26
Adjustments for :		
Depreciation expense	124.59	246.16
Profit on sale of financial assets carried at fair value through profit or loss	(1,281.21)	4,919.81
Interest income	(28.06)	(84.17)
Finance costs	103.69	467.61
Impairment loss/(Gain) on trade receivables	4.01	(39.24)
Gain on disposal of property, plant and equipment	-	(0.89)
Remeasurements of post-employment benefit obligations	3.93	7.85
Bad Debts written off	-	43.41
<b>Operating profit before working capital changes</b>	<b>(96.38)</b>	<b>5,781.80</b>
(Increase)/Decrease in trade receivables	(444.77)	(965.05)
(Increase) in inventories	(299.29)	519.16
(Decrease)/Increase in trade payables	939.02	(143.07)
(Increase)/Decrease in other financial assets (excluding derivatives)	(185.93)	312.72
(Increase) in other current assets	(127.09)	2.64
(Increase) in other non-financial assets	(1.07)	1.37
Decrease/(Increase) in other current liabilities	(3.63)	12.97
(Increase)/Decrease in other financial liabilities (excluding derivatives)	66.19	35.16
<b>Cash generated from operations</b>	<b>(152.95)</b>	<b>5,557.69</b>
Income taxes paid	17.24	795.30
<b>Net cash inflow /(outflow) from operating activities</b>	<b>(170.19)</b>	<b>4,762.39</b>
<b>Cash flows from investing activities</b>		
Proceeds from sale of property, plant and equipment (Net)	(56.18)	(67.09)
(Increase)/Decrease in Investment	(46.86)	(5,889.01)
(Increase)/Decrease in Other bank balnce	6.34	(100.00)
Receipt from sale of Property plant and equipment	-	0.95
Loans repaid/ (given)	(121.38)	986.80
Interest income	28.06	84.17
<b>Net cash inflow /(outflow) from investing activities</b>	<b>(190.01)</b>	<b>(4,984.18)</b>
<b>Cash flows from financing activities</b>		
(Repayment of)/ proceeds from borrowings	914.20	315.78
(Repayment of)/ proceeds from current borrowings	(443.30)	-
Interest paid	(103.69)	(467.61)
Dividend paid	-	(171.81)
<b>Net cash inflow /(outflow) from financing activities</b>	<b>367.21</b>	<b>(323.63)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>7.01</b>	<b>(545.42)</b>
Add:- Cash and cash equivalents at the beginning of the financial year	15.20	560.62
<b>Cash and cash equivalents at end of the year</b>	<b>22.22</b>	<b>15.20</b>





**VIBRANT GLOBAL CAPITAL LIMITED**

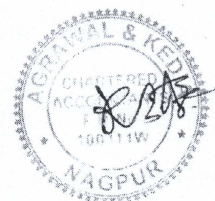
**Registered Office:** 202-Tower A, Peninsula Business Park, Senapati Bapat Marg, Lower Parel, Mumbai - 400 0013, Maharashtra, India  
**Website:** www.vibrantglobalgroup.com; CIN: L65900MH1995PLC093924

INR in Lakhs

Particulars	Quarter ended			Half Year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
<b>1. Segment Revenue</b> (net sale/income from each segment should be disclosed under this head)						
(a) Capital Market	1,727.47	1,304.26	4,616.38	3,031.73	9,825.68	14,900.22
(b) Trading	300.46	450.44	585.95	750.90	797.30	2,156.19
(c) Manufacturing	4,404.18	2,384.15	2,968.66	6,788.33	4,934.28	11,070.15
(d) Unallocated	15.65	18.77	19.16	34.42	36.57	116.27
<b>Total</b>	<b>6,447.75</b>	<b>4,157.62</b>	<b>8,190.15</b>	<b>10,605.37</b>	<b>15,593.82</b>	<b>28,242.83</b>
Less : Interment Segment Revenue	-	-	-	-	-	-
<b>Net Revenue from Operations</b>	<b>6,447.75</b>	<b>4,157.62</b>	<b>8,190.15</b>	<b>10,605.37</b>	<b>15,593.82</b>	<b>28,242.83</b>
<b>2.Segment Results (Profit Before Tax and Interest )</b>						
(a) Capital Market	485.03	952.83	1,068.43	1,437.86	2,976.21	1,276.54
(b) Trading	(115.02)	(97.36)	(103.38)	(212.38)	(211.50)	(418.43)
(c) Manufacturing	21.86	(101.41)	(98.11)	(79.55)	(151.66)	(163.76)
(d) Unallocated	(63.79)	(1.77)	(6.81)	(65.56)	(9.24)	(5.49)
<b>Total</b>	<b>328.09</b>	<b>752.28</b>	<b>860.13</b>	<b>1,080.37</b>	<b>2,603.80</b>	<b>688.86</b>
Less: i) Interest	60.66	43.03	123.56	103.69	240.71	467.61
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-	-
<b>Sub-Total</b>	<b>60.66</b>	<b>43.03</b>	<b>123.56</b>	<b>103.69</b>	<b>240.71</b>	<b>467.61</b>
<b>Total Profit before Tax</b>	<b>267.43</b>	<b>709.25</b>	<b>736.57</b>	<b>976.68</b>	<b>2,363.09</b>	<b>221.26</b>
<b>3. Capital Employed</b>						
(a) Capital Market	13,319.91	13,398.13	14,890.45	13,319.91	14,890.45	11,803.95
(b) Trading	629.95	770.16	521.28	629.95	521.28	1,101.13
(c) Manufacturing	1,519.48	1,125.35	1,453.49	1,519.48	1,453.49	1,854.28
(d) Unallocated	311.13	311.13	311.13	311.13	311.13	311.13
<b>Total</b>	<b>15,780.47</b>	<b>15,604.76</b>	<b>17,176.35</b>	<b>15,780.47</b>	<b>17,176.35</b>	<b>15,070.49</b>

**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 (CONSOLIDATED) FOR VIBRANT GLOBAL CAPITAL  
LIMITED FOR THE QUARTER & HALF YEAR ENDED 30<sup>TH</sup> SEPT, 2025**

**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 14<sup>th</sup> November, 2025. **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 at [www.vibrantglobalgroup.com](http://www.vibrantglobalgroup.com).
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, 2025, 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, 2025**



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

Mezzanine Floor, Business Plaza,

6 Farmland, Central Bazar Road,

Lokmat Square, Nagpur - 440 010

Phone: 0712 - 2438181, Fax: 0712 - 2435068

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

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**Limited Review Report of Consolidated Unaudited Financial Results**

**To,**

**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 & half year ended September 30, 2025 (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](mailto:agrawalkedia@hotmail.com)

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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. 9,096.61 lakhs and total comprehensive loss after tax of Rs. 236.46 lakhs for the quarter ended September 30, 2025, 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 this 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 : 25034492BMLYMU2060)**

**Place: Mumbai**

**Dated: 14<sup>th</sup> November, 2025**

