



**VIVID GLOBAL INDUSTRIES LTD.**

(A Govt. of India recognised 'Star Export House')

CIN No. : L24100MH1987PLC043911

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**eiāci**  
مركز الإمارات العالمي للاعتماد  
Emirates International Accreditation Center  
023-CB-QMS

**IAF**  
MEMBER OF MULTILATERAL  
RECOGNITION AGREEMENT  
ISO 9001:2015

Date: 13/11/2024

To,  
The Manager,  
Listing Department,  
BSE Limited  
PhirozeJeeJeebhoy Tower,  
Dalal Street, Fort  
Mumbai- 400 001

**Sub: Regulation 33 For the Quarter and Half year Ended 30<sup>th</sup>September, 2024.**

**Ref: Scrip Id - 524576**

Dear Sir(s),

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Board of Directors at its meeting held on Wednesday, 13<sup>th</sup> November, 2024, inter-alia, approved the Un-Audited Financial results along with Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2024.

Kindly take the above in your records.

Thanking You.

Yours Faithfully,  
For Vivid Global Industries Limited

**Sumish Sudhir Mody**  
Managing Director  
DIN: 00318652

**Regd. Office :** D-21/1, M.I.D.C. Tarapur - 401 506. Via Boisar, Dist. Palghar, Maharashtra  
**Factory :** Plot No. 143, Phase II, G.I.D.C. Ind. Estate, Vapi - 396195, Dist. Valsad, (Gujarat)

VIVID GLOBAL INDUSTRIES LIMITED

CIN NO. L24100MH1987PLC043911

Regd. Office : D-21/1, MIDC Tarapur Via Boisar, Dist. Palghar, Maharashtra

Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended 30th September 2024

A.

(Rs. In LAKH)

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
	Income from Operations	703.69	1,318.76	639.80	2,022.45	1,539.67	3,441.04
	Other Income	17.28	13.30	10.35	30.58	20.90	45.96
1	<b>Total Income from operations (net)</b>	<b>720.97</b>	<b>1,332.06</b>	<b>650.14</b>	<b>2,053.03</b>	<b>1,560.57</b>	<b>3,487.00</b>
	<b>Expenses</b>						
	a. Cost of Material Consumed						
	b. Purchase of Goods	626.98	783.92	566.66	1,410.90	1,157.15	2,519.61
	c. Changes in inventories of finished goods, work-in- progress and stock -in-trade	(154.51)	272.18	(171.42)	117.67	(51.80)	(6.05)
	d. Employee benefits expense	57.31	58.57	56.29	115.88	113.57	240.43
	e. Power & Fuel	5.10	4.79	4.67	10.70	9.56	15.96
	f. Freight & Forwarding Charges	1.84	1.57	1.58	18.38	6.29	11.30
	g. Finance Cost	3.47	17.44	13.59	20.91	18.65	43.84
	h. Depreciation and Amortisation expense	18.52	18.56	19.90	37.08	39.57	78.14
	i. Extra Ordinary Expenses	-	-	-	-	-	-
	j. Other Expenses	145.30	168.35	117.56	297.88	259.93	563.28
2	<b>Total Expenses</b>	<b>704.01</b>	<b>1,325.39</b>	<b>608.83</b>	<b>2,029.40</b>	<b>1,552.93</b>	<b>3,466.52</b>
3	<b>Profit/(Loss) from Operations before Tax (1 - 2)</b>	<b>16.97</b>	<b>6.67</b>	<b>41.31</b>	<b>23.64</b>	<b>7.64</b>	<b>20.48</b>
	<b>Tax Expense</b>						
	Current Tax	4.72	1.86	2.29	6.58	2.29	13.36
	Defered Tax	-	-	-	-	-	(11.13)
4	<b>Total Tax Expenses</b>	<b>4.72</b>	<b>1.86</b>	<b>2.29</b>	<b>6.58</b>	<b>2.29</b>	<b>2.23</b>
5	<b>Profit from continuing operations after tax</b>	<b>12.25</b>	<b>4.81</b>	<b>39.02</b>	<b>17.06</b>	<b>5.35</b>	<b>18.25</b>
6	Profit from discontinued operations before tax	-	-	-	-	-	-
7	Exceptional gain (net) from discontinued operations	-	-	-	-	-	-
8	Tax expense of discontinued operations	-	-	-	-	-	-
9	<b>Profit from discontinued operations after tax (6+7-8)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Profit for the period (5+9)</b>	<b>12.25</b>	<b>4.81</b>	<b>39.02</b>	<b>17.06</b>	<b>5.35</b>	<b>18.25</b>
	<b>Dividends</b>						
	Interim Dividend	-	-	-	-	-	-
	Proposed Dividend	-	-	-	-	-	-
11	<b>Total Dividend</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Profit for the period (10-11) (After dividends)</b>	<b>12.25</b>	<b>4.81</b>	<b>39.02</b>	<b>17.06</b>	<b>5.35</b>	<b>18.25</b>
13	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to the Statement of Profit and Loss Changes in fair value of equity investments carried at fair value through OCI	-	-	-	-	-	-
	Remeasurement of defined employee benefit plans	-	-	-	-	-	-
	(ii) Income Tax relating to above items	-	-	-	-	-	-
	<b>Total Comprehensive Income (net of Taxes) (i+ii)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14	<b>Total Other Comprehensive Income for the Period (10+13)</b>	<b>12.25</b>	<b>4.81</b>	<b>39.02</b>	<b>17.06</b>	<b>5.35</b>	<b>18.25</b>
15	<b>Total Other Comprehensive Income for the Period (12+13) (After Dividends)</b>	<b>12.25</b>	<b>4.81</b>	<b>39.02</b>	<b>17.06</b>	<b>5.35</b>	<b>18.25</b>
16	Paid-up Equity Share Capital (Face Value Rs. 5/- each w.e.f 3 Dec 2015)	456.44	456.44	456.44	456.44	456.44	456.44
17	Debt Capital						
18	Debt Redemption Reserve						
19	Other Equity	1,050.46	1,038.22	1,020.50	1,050.46	1,020.50	1,033.40
20	<b>Earning Per Share for Continuing Operations</b>						
	Basic	0.13	0.05	0.43	0.19	0.06	0.20
	Dilluted	0.13	0.05	0.43	0.19	0.06	0.20
21	<b>Earning Per Share for Discontinuing Operations</b>						
	Basic & Diluted	-	-	-	-	-	-
22	<b>Earning Per Share for Continuing &amp; Discontinuing Operations</b>						
	Basic & Diluted	0.13	0.05	0.43	0.19	0.06	0.20
	Basic & Diluted (After Dividend)	0.13	0.05	0.43	0.19	0.06	0.20
	Debt Equity Ratio	0.09	0.20	0.22	0.09	0.22	0.26



**REPORTING OF SEGMENT - WISE REVENUES & EXPENDITURE.**

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
1	<b>SEGMENT REVENUE</b>						
	Local	439.91	801.57	576.03	1,241.49	1,250.06	2,321.08
	Export	263.78	517.19	63.77	780.96	289.61	1,119.96
		703.69	1,318.76	639.80	2,022.45	1,539.67	3,441.04
	Add: Unallocated/ Other Income	17.28	13.30	10.35	30.58	20.90	45.96
	<b>REVENUE FROM OPERATION</b>	<b>720.97</b>	<b>1,332.06</b>	<b>650.14</b>	<b>2,053.03</b>	<b>1,560.57</b>	<b>3,487.00</b>
2	<b>SEGMENT RESULTS (Profit before Interest &amp; Tax)</b>						
	Local	428.97	784.45	560.31	1,213.42	1,224.07	2,265.99
	Export	255.42	503.94	62.37	759.37	279.99	1,096.99
	<b>Total Segment Result</b>	<b>684.40</b>	<b>1,288.39</b>	<b>622.68</b>	<b>1,972.79</b>	<b>1,504.06</b>	<b>3,362.98</b>
	Less: Finance Cost	3.47	17.44	13.59	20.91	18.65	43.84
	Less: Unallocated Expenses / (Income)	663.96	1,264.28	567.78	1,928.24	1,477.76	3,298.66
	<b>Total Profit Before Tax</b>	<b>16.97</b>	<b>6.67</b>	<b>41.31</b>	<b>23.64</b>	<b>7.64</b>	<b>20.48</b>
3	<b>SEGMENT ASSETS</b>						
	Local	474.53	652.53	508.32	474.53	508.32	389.40
	Export	138.21	307.46	-	138.21	-	288.87
	<b>Total Segment Assets</b>	<b>612.75</b>	<b>959.99</b>	<b>508.32</b>	<b>612.75</b>	<b>508.32</b>	<b>678.27</b>
	Unallocable Assets	2,161.47	1,977.26	2,283.76	2,161.47	2,283.76	2,359.76
	<b>TOTAL ASSETS</b>	<b>2,774.21</b>	<b>2,937.25</b>	<b>2,792.08</b>	<b>2,774.21</b>	<b>2,792.08</b>	<b>3,038.03</b>
4	<b>SEGMENT LIABILITIES</b>						
	Local	-	-	-	-	-	-
	Export	-	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Unallocable Liabilities	2,774.21	2,937.25	2,792.08	2,774.21	2,792.08	3,038.03
	<b>TOTAL LIABILITIES</b>	<b>2,774.21</b>	<b>2,937.25</b>	<b>2,792.08</b>	<b>2,774.21</b>	<b>2,792.08</b>	<b>3,038.03</b>
<b>Information relating to Discontinued operations</b>							
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
1	Segment Revenue	-	-	-	-	-	-
2	Segment Result ( Before Tax)	-	-	-	-	-	-
3	Segment Assets	-	-	-	-	-	-
4	Segment Liabilities	-	-	-	-	-	-
	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
	Inter Segment Revenue	-	-	-	-	-	-



Unaudited Standalone Balance Sheet as on 30th September 2024

Particulars	As at 30th September 2024	As at 31st March 2024	As at 30th September 2023
<b>I. ASSETS</b>			
<b>1. NON-CURRENT ASSETS</b>			
(a) Property, Plant and Equipment	449.84	469.55	503.86
(b) Right of use assets	-	-	-
(c) Capital Work-in-Progress	-	-	-
(d) Investment Properties	-	-	-
(e) Goodwill	-	-	-
(f) Other Intangible Assets	-	-	-
(g) Intangible Assets Under Development	-	-	-
(h) Biological Assets Other Than Bearer Plants	-	-	-
(i) Financial Assets	-	-	-
(i) Investments	4.08	4.08	4.08
(ii) Trade receivables	-	-	-
(iii) Loans	-	-	-
(iv) Other Financial Assets	-	-	-
(j) Deferred Tax Assets (Net)	-	-	-
(k) Other Non-current Assets	92.10	92.69	92.09
<b>SUB-TOTAL</b>	<b>546.02</b>	<b>566.32</b>	<b>600.03</b>
<b>2. CURRENT ASSETS</b>			
(a) Inventories	1,022.18	1,139.84	1,185.60
(b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade Receivables	612.75	678.27	508.32
(iii) Cash and Cash Equivalents	58.79	200.49	137.37
(iv) Bank Balances other than (iii) above	256.48	242.18	181.36
(v) Loans	-	-	-
(vi) Other Financial Assets	-	-	-
(c) Other Current Assets	278.00	210.92	179.41
<b>SUB-TOTAL</b>	<b>2,228.20</b>	<b>2,471.71</b>	<b>2,192.06</b>
<b>TOTAL ASSETS</b>	<b>2,774.21</b>	<b>3,038.03</b>	<b>2,792.08</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>1. EQUITY</b>			
(a) Equity share capital	456.44	456.44	456.44
(b) Other equity	1,050.46	1,033.40	1,020.50
	<b>1,506.90</b>	<b>1,489.84</b>	<b>1,476.94</b>
<b>2. LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
(a) Financial liabilities	-	-	-
(i) Borrowings	-	6.03	-
(ii) Trade Payable	-	-	-
(iii) Other financial liabilities	-	-	-
(b) Provisions	-	-	-
(c) Deferred Tax Liabilities (net)	46.52	46.52	57.65
(d) Other non current liabilities	8.64	8.54	8.28
<b>SUB-TOTAL</b>	<b>55.16</b>	<b>61.08</b>	<b>65.93</b>
<b>CURRENT LIABILITIES</b>			
(a) Financial liabilities	-	-	-
(i) Borrowings	91.53	388.42	322.90
(ii) Trade payables	913.94	920.33	763.00
(iii) Other financial liabilities	-	-	-
(b) Provisions	179.63	155.85	158.12
(c) Other current liabilities	27.05	22.51	5.18
(d) Current tax liabilities (net)	-	-	-
<b>SUB-TOTAL</b>	<b>1,212.15</b>	<b>1,487.10</b>	<b>1,249.21</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,774.21</b>	<b>3,038.03</b>	<b>2,792.08</b>



Unaudited Standalone Statement of Cashflows as at 30th September 2024

Particulars	For the Half Year Ended 30th September 2024	For the Year ended 31st March 2024	For the Half Year Ended 30th September 2023
<b>A Cash flows from operating activities</b>			
Profit before tax from continuing operations	23.64	20.48	7.64
Profit before tax from discontinuing operations	-	-	-
	<b>23.64</b>	<b>20.48</b>	<b>7.64</b>
<b>Adjustments for</b>			
Depreciation and amortisation expense	37.08	78.14	39.57
Finance costs	20.91	43.84	18.65
Interest income	-	-	-
Dividend income	-	-	-
Provision for employee benefits expense	-	-	-
Provision for doubtful debts and advances/bad debts written off/(back)	-	-	-
Provision for contingencies (net)	-	-	-
Provision for exceptional items	-	-	-
Foreign exchange gain (net)	-	-	-
(Profit)/ loss on assets sold or discarded (net)	-	-	-
Difference in interim dividend adjusted	-	-	-
	<b>81.63</b>	<b>142.46</b>	<b>65.86</b>
<b>Operating profit before working capital changes</b>			
<b>Adjustments for</b>			
Trade receivables, other financial assets and other assets	-	375.05	572.51
Inventories	117.67	(6.05)	(51.80)
Trade payables, other financial liabilities and other liabilities	20.39	(474.31)	(646.69)
<b>Cash generated from operations</b>	<b>219.68</b>	<b>37.17</b>	<b>(60.11)</b>
Taxes paid (net of refund)	(6.58)	(13.36)	(2.29)
Proposed Dividend	-	-	-
	<b>213.11</b>	<b>23.81</b>	<b>(62.40)</b>
<b>Net cash generated from operating activities</b>			
<b>B Cash flows from investing activities</b>			
Acquisition of property, plant and equipment (including capital work-in-progress)	(17.37)	(8.42)	(4.16)
Acquisition of intangible assets (including intangible asset under development)	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Proceeds from sale of other non-current investments	-	-	-
Proceeds from sale of current investments	-	-	-
Purchase of current investments	-	-	-
Investment in subsidiary	-	-	-
Bank balances not considered as cash and cash equivalent	-	-	-
Payment on acquisition of business	-	-	-
(Payment on)/ proceeds from sale of discontinued operations	-	-	-
Interest received	-	-	-
Dividend received	-	-	-
<b>Net cash used in investing activities</b>	<b>(17.37)</b>	<b>(8.42)</b>	<b>(4.16)</b>
<b>C Cash flows from financing activities</b>			
Proceeds from borrowings	0.70	176.69	111.18
Repayment of borrowings	(302.92)	(8.49)	(9.12)
Repayment towards lease liabilities	-	-	(1.04)
Finance costs paid	(20.91)	(43.84)	(18.65)
Bank balances in dividend and restricted account	-	-	-
Reduction in Dividend Paid for FY 2018-19	-	-	-
Dividends paid including distribution tax	-	-	-
<b>Net cash used in financing activities</b>	<b>(323.13)</b>	<b>124.36</b>	<b>82.37</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(127.40)</b>	<b>139.76</b>	<b>15.80</b>
Cash and cash equivalents at the Beginning of the Period	442.67	302.92	302.92
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-
Movement in cash and cash equivalents pertaining to discontinued operations	-	-	-
<b>Cash and cash equivalents at the End of the Period</b>	<b>315.27</b>	<b>442.67</b>	<b>318.72</b>



## Notes :

## 1 Total comprehensive income reconciliation

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
Net Profit as per Previous GAAP	12.25	4.81	39.02	17.06	5.35	18.25
Fair value of investment designated at FVTPL						
Employee Benefit Expenses						
Revenue recognition - multiple element accounting						
Others						
Net profit for the period as per IND AS	12.25	4.81	39.02	17.06	5.35	18.25
Other Comprehensive Income						
Total Comprehensive Income	12.25	4.81	39.02	17.06	5.35	18.25

## 2 Equity Reconciliation

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
Equity under previous GAAP	456.44	456.44	456.44	456.44	456.44	456.44
Fair Value of Mutual Fund						
Taxes						
Others						
Equity as per Ind AS	456.44	456.44	456.44	456.44	456.44	456.44

## 3 Foreign Exchange Gain / Loss

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
Net Foreign Exchange (Gain)/Loss	(4.61)	(3.95)	4.11	(8.55)	(4.62)	(15.85)
Net Foreign Exchange (Gain)/Loss arising from hedging	-	-	-	-	-	-

4 The above results were received by the audit committee and taken on record at the meeting of the Board of Directors of the company held on 13th November 2024.

5 The company is operating in single segment i.e Manufacturing of Chemicals, but the Segment Reporting is done for Geographical Segment of Local Sale and Export Sales.

6 Figure for the corresponding period/previous year have been rearranged and regrouped wherever necessary.

7 Formula used for calculation of Ratios (Continuing operations):

a) Debt Equity Ratio = Debt / Equity

(Debt: Long-term borrowings + Current maturities of long term borrowings + Short-term borrowings)

(Equity: Shareholder's Funds)

8 During the Quarter ended 30th September 2024, no investors' complaints were received which were redressed during the quarter itself. There was no complaint pending at the beginning or at the end of the quarter.

9 In Segment Reporting of the Company the Unallocable Expenses & Capital Employed figure of each segment is calculated on the proportion of Export Sales to Total Sales for the corresponding period.

10 Tax Liability for the quarter under review, is under the Normal Income Tax for the Quarter ended on 30th September 2024

As per our current assessment, no significant impact on carrying amounts of inventories, goodwill, intangible assets, trade receivables, investments and other financial assets is expected, and we continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results.

12 Previous period's / year's figures have been regrouped or reclassified wherever necessary.

VIVID GLOBAL INDUSTRIES LTD.



SUMISH S. MODY  
Managing Director



Place : Mumbai, India

Date : 13th November 2024

