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

Dilluted

Basic & Diluted

Basic & Diluted

Debt Equity Ratio

Basic & Diluted (After Dividend)

21

Earning Per Share for Discontinuing Operations

Earning Per Share for Continuing & Discontinuing Operations

(Rs. In LAKH) Half Year Ended Year Ended Quarter Ended 30th September 30th September 30th September Particulars 30th September 31st March 2024 Sr.No 30th June 2024 2023 2023 2024 2024 639.80 2,022.45 1.539.67 3.441.04 1,318.76 703.69 Income from Operations 10.35 30.58 20.90 45.96 13.30 17.28 Other Income 1,560.57 3,487.00 650.14 2,053.03 1,332.06 Total Income from operations (net) 720.97 1 Expenses a. Cost of Material Consumed 1.157.15 2,519.61 783.92 1,410.90 626.98 566.66 b. Purchase of Goods c. Changes in inventories of finished goods, work-in- progress and 117.67 (51.80)(6.05)(171.42)(154.51)272.18 stock -in-trade 56.29 113.57 115.88 240,43 57.31 58.57 d. Employee benefits expense 15.96 5.10 4.79 4.67 10.70 9.56 Power & Fuel 11.30 1.57 1.58 18.38 6.29 1.84 f. Fredight & Forwading Charges 18.65 43.84 3.47 17.44 13.59 20.91 g. Finance Cost 78.14 37.08 39.57 18.52 18.56 19.90 h. Depreciation and Amortisation expense Extra Ordinary Expenses 297.88 259.93 563.28 145.30 168.35 117.56 j. Other Expenses 2,029.40 1,552.93 3,466.52 704.01 1,325.39 608.83 **Total Expenses** 7.64 20.48 16.97 6.67 41.31 23.64 3 Profit / (Loss) from Operations before Tax (1 - 2) Tax Expense 13.36 2.29 4.72 1.86 2.29 6.58 Current Tax (11.13)Defered Tax 2.29 2.23 4.72 1.86 2.29 6.58 **Total Tax Expenses** 39.02 17.06 5.35 18.25 12.25 4.81 Profit from continuing operations after tax Profit from discontinued operations before tax 6 Exceptional gain (net) from discontinued operations Tax expense of discontinued operations Profit from discontinued operations after tax (6+7-8) 9 12.25 4.81 39.02 17.06 5.35 18.25 Profit for the period (5+9) 10 Dividends Interim Dividend Proposed Dividend 11 Total Dividend 4.81 39.02 17.06 5.35 18.25 12.25 Profit for the period (10-11) (After dividends) 12 Other Comprehensive Income (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 Total Comprehensive Income (net of Taxes) (i+ii) 39.02 17.06 5.35 18.25 4.81 Total Other Comprehensive Income for the Period (10+13) Total Other Comprehensive Income for the Period (12+13) (After 18.25 17.06 5.35 12.25 4.81 39.02 15 Dividends) Paid-up Equity Share Capital 456.44 456.44 456.44 456.44 456.44 456.44 (Face Value Rs. 5/- each w.e.f 3 Dec 2015) Debt Capital 18 Debenture Redemption Reserve 1.020.50 1,033,40 1,050.46 1,038.22 1,020.50 1,050.46 19 Other Equity 20 Earning Per Share for Continuing Operations 0.19 0.06 0.13 0.05 0.43 Basic 0.19 0.06 0.20 0.05 0.43 0.13

0.13

0.13

0.09



0.19

0.19

0.09

0.06

0.06

0.22

0.43

0.43

0.22

0.20

0.20

0.26

REPORTING OF SEGMENT - WISE REVENUES & EXPENDITURE.

| - | | | Quarter Ended | | Half Year | | Year Ended |
|---------|---|------------------------|----------------|------------------------|------------------------|------------------------|-----------------|
| Sr. No. | Particulars | 30th September 2024 | 30th June 2024 | 30th September 2023 | 30th September 2024 | 30th September 2023 | 31st March 2024 |
| 1 | SEGMENT REVENUE | | | | 1 241 40 | 1,250.06 | 2,321.08 |
| | Local | 439.91 | 801.57 | 576.03 | 1,241.49 780.96 | 289.61 | 1,119.96 |
| | Export | 263.78 | 517.19 | 63.77 | | 1,539.67 | 3,441.04 |
| | | 703.69 | 1,318.76 | 639.80 | 2,022.45 30.58 | 20.90 | 45.96 |
| | Add: Unallocated/ Other Income | 17.28 | 13.30 | 10.35 | 30,36 | 20.90 | 45.70 |
| | REVENUE FROM OPERATION | 720.97 | 1,332.06 | 650.14 | 2,053.03 | 1,560.57 | 3,487.00 |
| 2 | SEGMENT RESULTS (Profit before Interest & Tax) | | | 540.21 | 1,213.42 | 1,224.07 | 2,265.99 |
| | Local | 428.97 | 784.45 | 560.31 | 759.37 | 279.99 | 1,096.99 |
| | Export | 255.42 | 503.94 | 62.37 | | | 3,362.98 |
| | Total Segment Result | 684.40 | 1,288.39 | 622.68 | 1,972.79 | 1,504.06 | 3,302.90 |
| | | 3.47 | 17.44 | 13.59 | 20.91 | 18.65 | 43.84 |
| | Less: Finance Cost | 663.96 | 1,264.28 | 567.78 | 1,928.24 | 1,477.76 | 3,298.66 |
| | Less: Unallocated Expenses / (Income) | 16.97 | 6.67 | 41.31 | 23.64 | 7.64 | 20.48 |
| | Total Profit Before Tax | 10.97 | 0.07 | 22.02 | | | |
| 3 | SEGMENT ASSETS | | | 500.22 | 474.53 | 508.32 | 389.40 |
| | Local | 474.53 | 652.53 | 508.32 | 138.21 | 300.32 | 288.87 |
| | Export | 138.21 | 307.46 | - | | 508.32 | 678.27 |
| | Total Segment Assets | 612.75 | 959.99 | 508.32 | 612.75 | 306.32 | 076.2 |
| | Unallocable Assets | 2,161.47 | 1,977.26 | 2,283.76 | 2,161.47 | 2,283.76 | 2,359.76 |
| | TOTAL ASSETS | 2,774.21 | 2,937.25 | 2,792.08 | 2,774.21 | 2,792.08 | 3,038.03 |
| | | | 4 | | | | |
| 4 | SEGMENT LIABILITIES | | - | - | | - | |
| | Local | - | | - | | _ | |
| | Export | | - | - | | - | |
| | Total Segment Liabilities | - | - | - | | | |
| | | 2,774.21 | 2,937.25 | 2,792.08 | 2,774.21 | 2,792.08 | 3,038.03 |
| | Unallocable Liabilities | 2,774.21 | 2,937.25 | - | 2,774.21 | 2,792.08 | 3,038.0 |
| | TOTAL LIABILITIES | 2,774.21 | 2,337,23 | 2,732.00 | | | |
| | Information relating to Discontinued operations | ons | | | Half Yea | Year Ended | |
| | | | Quarter Ended | 2011 6 | 30th September | 30th September | |
| | Particulars | 30th September 2024 | 30th June 2024 | 30th September 2023 | 2024 | 2023 | 31st March 2024 |
| 1 | Segment Revenue | | | - | - | - | |
| 2 | Segement Result (Before Tax) | - | | - | - | | 44 |
| 3 | Segment Assets | - | | - | - | - | |
| 4 | Segment Liabilities | - | | | - | - | |
| | | | Ouarter Ended | | Half Ye | Year Ended | |
| | Particulars | 30th September 2024 | | 30th September 2023 | 30th September 2024 | 30th September 2023 | 31st March 2024 |
| | Lutar Commont Povonuo | 2024 | | - | | - | |
| | Inter Segment Revenue | 1 | | | | | |
| | | | | | | | - |



Unaudited Standalone Balance Sheet as on 30th September 2024

| Particulars | As at 30th September 2024 | As at 31st March 2024 | As at 30th September 202 |
|--|------------------------------|--------------------------|-----------------------------|
| . ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| | 449.84 | 469.55 | 503.8 |
| a) Property, Plant and Equipment b) Right of use assets | - | - | - |
| c) Capital Work-in-Progress | - | - | - |
| 1) Investment Properties | | _ | - |
| e) Goodwill | - 1 | | _ |
| Other Intangible Assets | | | |
| g) Intangible Assets Under Development | | - | - |
| n) Biological Assets Other Than Bearer Plants | | 2.7 | - |
| | | 2 19 | |
|) Financial Assets | 4.08 | 4.08 | 4.0 |
| (i) Investments | 4.00 | 4.00 | |
| (ii) Trade receivables | - 1 | - | |
| (iii) Loans | - 1 | | - |
| (iv) Other Financial Assets | 1 1 | | - |
|) Deferred Tax Assets (Net) | | - | |
| (c) Other Non-current Assets | 92.10 | 92.69 | 92. |
| UB-TOTAL | 546.02 | 566.32 | 600.0 |
| | | | |
| . CURRENT ASSETS | 1,000,10 | 1 120 04 | 1,185. |
| a) Inventories | 1,022.18 | 1,139.84 | 1,185. |
| b) Financial Assets | | - | |
| (i) Investments | (10.75 | 678.27 | 508. |
| (ii) Trade Receivables | 612.75 | 7.577 | |
| (iii) Cash and Cash Equivalents | 58.79 | 200.49 | 137. |
| (iv) Bank Balances other than (iii) above | 256.48 | 242.18 | 181.3 |
| (v) Loans | | | |
| (vi) Other Financial Assets c) Other Current Assets | 278.00 | 210.92 | 179. |
| | - | - | |
| GUB-TOTAL | 2,228.20 | 2,471.71 | 2,192. |
| TOTAL ASSETS | 2,774.21 | 3,038.03 | 2,792. |
| | | | |
| I. EQUITY AND LIABILITIES | . 1 | | |
| I. EQUITY | | | |
| (a) Equity share capital | 456.44 | 456.44 | 456. |
| b) Other equity | 1,050.46 | 1,033.40 | 1,020. |
| | 1,506.90 | 1,489.84 | 1,476. |
| 2. LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| | _ | () | |
| a) Financial liabilities | | 6.03 | |
| (i) Borrowings | | - | |
| (ii) Trade Payable | | | |
| (iii) Other financial liabilities | | | |
| b) Provisions | 46.52 | 46.52 | 57. |
| c) Deferred Tax Liabilities (net) | | 8.54 | 8. |
| d) Other non current liabilities | 8.64 | 6.54 | 0. |
| SUB-TOTAL | 55.16 | 61.08 | 65. |
| CURRENT LIABILITIES | | | |
| a) Financial liabilities | - | - | |
| (i) Borrowings | 91.53 | 388.42 | 322. |
| (ii) Trade payables | 913.94 | 920.33 | 763. |
| (iii) Other financial liabilities | 715.74 | - | |
| | 179.63 | 155.85 | 158 |
| b) Provisions | 27.05 | 22.51 | 5. |
| c) Other current liabilities d) Current tax liabilities (net) | 27.03 | - | |
| ·, · · · · · · · · · · · · · · · · · · | - | - | |
| SUB-TOTAL | 1,212.15 | 1,487.10 | 1,249. |
| TOTAL EQUITY AND LIABILITIES | 2,774.21 | 2.020.02 | 2,792 |
| CELLAL MENTLE VANILLIA BILLIA B | 2.774.21 | 3,038.03 | 2,/92 |



| Particulars | For the Half Year Ended 30th September 2024 | For the Year ended 31st March 2024 | For the Half Year Ended 30th September 2023 |
|--|---|---|---|
| Cash flows from operating activities | | | |
| rofit before tax from continuing operations | 23.64 | 20.48 | 7.64 |
| rofit before tax from discontinuing operations | - | - | - |
| | 23.64 | 20.48 | 7.64 |
| djustments for | 37.08 | 78.14 | 39.57 |
| Depreciation and amortisation expense | 20.91 | 43.84 | 18.65 |
| inance costs nterest income | - | - | |
| Dividend income | | - | - |
| rovision for employee benefits expense | | - | - |
| Provision for doubtful debts and advances/bad debts written | - | - | - |
| ff/(back) | | | |
| rovision for contingencies (net) | | - | _ |
| Provision for exceptional items | | - | |
| oreign exchange gain (net) | | - | - |
| Profit) / loss on assets sold or discarded (net) | - | - | - |
| Difference in interim dividend adjusted | - | - | - |
| Operating profit before working capital changes | 81.63 | 142.46 | 65.86 |
| - | | | |
| Adjustments for | | 375.05 | 572.51 |
| Trade receivables, other financial assets and other assets | 117.67 | (6.05) | (51.80 |
| nventories | 20.39 | (474.31) | 52000 |
| Trade payables, other financial liabilities and other liabilities | 219.68 | 37.17 | (60.11 |
| Cash generated from operations | (6.58) | (13.36) | (2.29 |
| Faxes paid (net of refund) Proposed Dividend | - | - | - |
| 200.000 | | 22.04 | (62.40 |
| Net cash generated from operating activities | 213.11 | 23.81 | (02.40 |
| B Cash flows from investing activities | HS | | |
| 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 property, plant and equipment Proceeds from sale of other non-current investments | | | - |
| Proceeds from sale of other hori-current investments | 2 | - 1 | |
| Purchase of current investments | | 1=1 | - |
| Investment in subsidiary | - | * | - |
| Bank balances not considered as cash and cash equivalent | - | - | - |
| Payment on acquisition of business | - | 170 | - |
| (Payment on)/proceeds from sale of discontinued operations | - | - | _ |
| Interest received | - | - | |
| Dividend received | (17.27) | (8.42) | (4.1 |
| Net cash used in investing activities | (17.37) | (0.42 | (=== |
| C Cash flows from financing activities | | | 4444 |
| Proceeds from borrowings | 0.70 | 176.69 | |
| Repayment of borrowings | (302.92) | (8.49 | |
| Repayment towards lease liabilities | (20.01) | //2.9/ | (1.0 |
| Finance costs paid | (20.91) | (43.84 | (10.0 |
| Bank balances in dividend and restricted account | | 2.0 | - |
| Reduction in Dividend Paid for FY 2018-19 | | _ | - |
| Dividends paid including distribution tax Net cash used in financing activities | (323.13) | 124.36 | 82.3 |
| The Carrie and the American Branch and a second | | | 1 |
| Net decrease in cash and cash equivalents | (127.40) | | |
| Cash and cash equivalents at the Beginning of the Period | 442.67 | 302.92 | 302.9 |
| Exchange difference on translation of foreign currency cash and | | | - |
| cash equivalents | | | |
| Movement in cash and cash equivalents pertaining to discontinued operations | - | | - |
| | 315.27 | 442.67 | 318. |



| Unaudited Standalone Balance Sheet as at 30 Particulars | As at 30th September 2024 | As at 31st March 2024 | As at 30th September 2023 |
|---|------------------------------|---|------------------------------|
| | September 2024 | 2024 | September 2020 |
| I. ASSETS | | | - |
| NON-CURRENT ASSETS | 4,49,84,124 | 4,69,54,800 | 5,03,85,685 |
| a) Property, Plant and Equipment | - | - | - |
| b) Right of use assets c) Capital Work-in-Progress | | ¥0 | - |
| d) Investment Properties | - 1 | - | ₩0 |
| e) Goodwill | - | - | - |
| f) Other Intangible Assets | - | - | - |
| g) Intangible Assets Under Development | | - | - |
| h) Biological Assets Other Than Bearer Plants | - 1 | - | - |
| i) Financial Assets | - | - | - |
| (i) Investments | 4,07,800 | 4,07,800 | 4,07,800 |
| (ii) Trade receivables | s = | | |
| (iii) Loans | _ | u u | |
| (iv) Other Financial Assets | | - | - |
| (iv) Other Phancial Assets (j) Deferred Tax Assets (Net) | | - | - |
| (k) Other Non-current Assets | 92,09,647 | 92,69,153 | 92,09,197 |
| (K) Other Woll-Current Assets | | | |
| SUB-TOTAL - | 5,46,01,571 | 5,66,31,753 | 6,00,02,682 |
| 2. CURRENT ASSETS | 54 5282 Mark St. 50 | 10 20 20 20 00 00 00 00 00 00 00 00 00 00 | |
| (a) Inventories | 10,22,17,836 | 11,39,84,447 | 11,85,60,101 |
| (b) Financial Assets | - | - | 1.7 |
| (i) Investments | | - - 79 27 221 | 5 09 21 029 |
| (ii) Trade Receivables | 6,12,74,602 | 6,78,27,231 2,00,48,799 | 5,08,31,938 1,37,36,531 |
| (iii) Cash and Cash Equivalents | 58,79,075 2,56,48,344 | 2,42,18,291 | 1,81,35,507 |
| (iv) Bank Balances other than (iii) above (v) Loans | 2,30,40,344 | 2,42,10,271 | 1,01,00,00 |
| (vi) Other Financial Assets | - | | - |
| (c) Other Current Assets | 2,77,99,974 | 2,10,92,284 | 1,79,41,440 |
| SUB-TOTAL | 22,28,19,831 | 24,71,71,053 | 21,92,05,517 |
| | | 20,20,02,005 | 27.02.00.100 |
| TOTAL ASSETS | 27,74,21,401 | 30,38,02,805 | 27,92,08,198 |
| | - | | |
| II. EQUITY AND LIABILITIES | | | |
| 1. EQUITY | | | . = |
| (a) Equity share capital | 4,56,44,350 | 4,56,44,350 | 4,56,44,350 |
| (b) Other equity | 10,50,46,128 | 10,33,40,138 | 10,20,49,876 |
| | 15,06,90,478 | 14,89,84,488 | 14,76,94,226 |
| 2. LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | - | 6,02,543 | - |
| (ii) Trade Payable | - | - | - |
| (iii) Other financial liabilities | - | | _ |
| (b) Provisions | 46,51,766 | 46,51,766 | 57,64,85 |
| (c) Deferred tax liabilities (net) (d) Other non current liabilities | 8,63,824 | 8,53,823 | 8,28,43 |
| (u) Other norecurrent intomaces | | | |
| SUB-TOTAL | 55,15,590 | 61,08,132 | 65,93,28 |
| CURRENT LIABILITIES | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | 91,52,579 | 3,88,41,637 | 3,22,90,48 |
| (i) Trade payables | 9,13,94,288 | 9,20,32,709 | 7,62,99,99 |
| (iii) Other financial liabilities | Name and Association | 0.3 20.51 00. | 20 20 20 |
| (b) Provisions | 1,79,63,026 | 1,55,85,055 | |
| (c) Other current liabilities | 27,05,441 | 22,50,783 | 5,17,94 |
| (d) Current tax liabilities (net) | _ | | - |
| SUB-TOTAL | 12,12,15,333 | 14,87,10,185 | 12,49,20,68 |
| E . | | | |
| TOTAL EQUITY AND LIABILITIES | 27,74,21,401 | 30,38,02,805 | 27,92,08,19 |



| Profit before tax from continuing operations Profit before tax from discontinuing operations Profit before tax from discontinuing operations 23,63,521 20,47,862 7,64,39 23,63,521 20,47,862 7,64,39 20,91,390 43,84,448 18,65,07 Provision for contingencies (net) Provisio | Particulars | For the Half Year Ended 30th September 2024 | For the Year ended 31st March 2024 | For the Half Year Ended 30th September 2023 |
|--|--|--|--|---|
| Troit before tax from discontinuing operations Adjustments for Pepreciation and amortisation expense appropriate theoretical and amortisation expense appropriate theoretical and amortisation expense appropriate and advances and advances appropriate appropriate appropriate appropriate appropriate appropriate appropriation and amortisation expense appropriate appropriation and advances and advance | A Cash flows from operating activities | | | |
| 23,63,521 20,47,862 7,64,39 | Profit before tax from continuing operations | 23,63,521 | 20,47,862 | 7,64,397 |
| Adjustments for experication and amortisation expense experication and amortisation expense experication and amortisation expense expense experience of the expense expense expense expense expense expension for employee benefits expense expension for employee and expension for expension f | Profit before tax from discontinuing operations | 22 (2 521 | 20 47 962 | 7 64 307 |
| Pepreciation and amortisation expense inance costs 20,91,309 43,84,448 18,65,07 interest income provision for complex temperature of the complex points of | | 23,63,521 | 20,47,862 | 7,64,397 |
| interce to the content of the conten | | 27.07.007 | 70 14 102 | 20 56 009 |
| nterest income Portision for employee benefits expense Position for doubtful debts and advances/ bad debts written off/ (back) Provision for contingencies (net) Provision for contingencies (net) Provision for exchange gain (net) Profity/ loss on assets soffl or discarded (net) Difference in interim dividend adjusted Departing profit before working capital changes Adjustments for Trade payables, other financial assets and other assets Profity for for for fund Departing profit before working capital changes Adjustments for Trade payables, other financial liabilities and other liabilities 20,39,146 (4,743,06.22) (6,646,6896 23,99,146 (6,743,06.22) (6,646,6896 23,99,146 (6,743,06.22) (6,646,6896 23,99,146 (6,7531) (13,35,605) (2,29,31) Proposed Dividend Net cash generated from operating activities Acquisition of property, plant and equipment (including capital work-in progress) Proceeds from sale of property, plant and equipment (Proceeds from sale of ther non-current investments Proceeds from sale of current investments Pr | | | | |
| Dividend income "Provision for doubtful debts and advances/ bad debts written off/ (back) Provision for contingencies (net) Provision for contingencies (net) Provision for exceptional items origin exchange gain (net) Profityl loss on assets soff or discarded (net) Difference in interim dividend adjusted Departing profit before working capital changes Adjustments for Consideration of the Consideration o | | 20,91,390 | 43,04,440 | 18,00,070 |
| Provision for employee benefits expense Provision for doubtful debts and advances/ bad debts written off/ (back) Provision for exceptional items Origin exchange gain (net) Profity/ loss on assets soffl or discarded (net) Difference in interim dividend adjusted Departing profit before working capital changes Adjustments for Trade receivables, other financial assets and other assets Intrade receivables, other financial liabilities and other liabilities Days and (6,04,15) Days and (6,44,30,622) Days (6,46,68,96 Dash generated from operations Dasse paid (net of refund) Proposed Dividend Net cash generated from operating activities Devanting profit before working capital changes Devanting profit p | | _ | _ | - |
| Provision for doubtful debts and advances/ bad debts written off/ (back) Provision for contingencies (net) Provision for exceptional items Foreign exchange gain (net) Profify! loss on assets soft or discarded (net) Difference in interim dividend adjusted Operating profit before working capital changes Adjustments for Trade receivables, other financial assets and other assets receivables, other financial liabilities and other liabilities 20,391,466 20,494,516 20,391,466 21,766,611 20,391,466 21,736,657,5319 21,766,611 22,931 23,75,05,359 27,25,149 20,391,466 21,17,66,611 20,391,466 21,17,77,131 21,17,17,131 21,17,17,17,17,17,17,17,17,17,17,17,17,17 | | - | | |
| Provision for contingencies (net) Provision for exceptional items Provision for exceptional items Profity loss on assets soft or discarded (net) Difference in interim dividend adjusted Departing profit before working capital changes Adjustments for Trade receivables, other financial assets and other assets Proventories Provision for exceptional items Provision for exception for items interest items Provision for exception for items interest items Provision for exception for items items Provision for exception for items items Provision for exception for items items Provision for exception for provision provisions Provision for exception for provision for items in the provision of pusitions of business Provision for exception for provision for items for items in the provision for items for items in the provision for items in the provision of pusition of pusitions Provision for provision for items for items in the provision for items in th | | | _ | - |
| Profix) Ison for exceptional items or origin exchange gain (net) Difference in intertin dividend adjusted Departing profit before working capital changes Adjustments for Index received per adjusted Departing profit before working capital changes Adjustments for Index received per adjusted Departing profit before working capital changes Adjustments for Index received Departing profit before working capital changes Adjustments for Index received Department of the Index of the Index of Index o | | 1000 | | |
| oreign exchange gain (net) Profish Joss on assets sold or discarded (net) Difference in interim dividend adjusted Operating profit before working capital changes Adjustments for Trade receivables, other financial assets and other assets receivables, other financial assets and other liabilities 2.039,146 (4,74,30,622) (6,646,689) 2.219,684,75 37,166,31 (6,04,516) (6,04,5 | | - | - | - |
| Profify Joss on assets sofd or discarded (net) Difference in interim dividend adjusted Deparating profit before working capital changes Adjustments for Irrade receivables, other financial assets and other assets need to the state of the protection of the protect | | - | - | - |
| Departing profit before working capital changes Adjustments for Trade receivables, other financial assets and other assets neceivables, other financial liabilities and other liabilities Trade payables, other financial assets and other liabilities Trade payables, other financial assets and other liabilities Trade payables, other financial assets and other assets Trade payables, other financial assets and other liabilities Trade payables, other financial (6,57,531) Trade payables | | | | |
| Deperating profit before working capital changes Adjustments for Irade receivables, other financial assets and other assets nventories Irade payables, other financial liabilities and other liabilities 20,39,146 (6,94,516) (5,180,17 Erade payables, other financial liabilities and other liabilities 20,39,146 (4,74,30,52) (5,46,86,86) (6,46,86,86) (6,46,86,86) (6,46,86,86) (6,46,86,86) (6,46,86,86) (6,57,531) (13,35,605) (2,29,31,70 | | | | - |
| Adjustments for Frade receivables, other financial assets and other assets nections of trade receivables, other financial isabilities and other liabilities 20,39,146 (4,743,0622) (6,46,68,96 (23,80,17) (23,80, | Officience in internit dividend adjusted | | | |
| Trade receivables, other financial assets and other assets mentories (2,3,75,0,3,95) (3,5,80,15) (1,80,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (6,18,61) (1,17,66,611 (6,04,516) (6,18,61) (1,17,66,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61,61) (6,18,61) (6,1 | Operating profit before working capital changes | 81,62,718 | 1,42,46,412 | 65,86,471 |
| Trade receivables, other financial assets and other assets mentories (2,3,75,0,3,95) (3,5,80,15) (1,80,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (5,180,17) (1,17,66,611 (6,04,516) (6,18,61) (1,17,66,611 (6,04,516) (6,18,61) (1,17,66,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61) (1,17,61,611 (6,04,516) (6,18,61,61) (6,18,61) (6,1 | Adjustments for | | | |
| 1,17,66,611 | | | 3,75,05,359 | 5,72,51,496 |
| Cash generated from operations Laxes paid (net of refund) Proposed Dividend Net cash generated from operating activities Acquisition of property, plant and equipment (including capital work-in progress) Acquisition of intangible assets (including intangible asset under levelopment) 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 Payment on acquisition of business Payment on acquisition of business Payment only proceeds from sale of discontinued operations interest received Dividend received Net cash used in investing activities C Cash flows from financing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations 1,11,18,15 1,24,36,354 1,24,36,3 | Inventories | 1,17,66,611 | (6,04,516) | (51,80,170 |
| Cash generated from operations [Asses paid (net of refund) Proposed Dividend Net cash generated from operating activities B. Cash flows from investing activities B. Cash flows from sale equipment (including capital work-in progress) Acquisition of intangible assets (including intangible asset under levelopment) Proceeds from sale of property, plant and equipment equipment proceeds from sale of current investments Prayment on acquisition of business Payment on acquisition of business Payment on proceeds from sale of discontinued operations interest received Dividend received Dividend received Dividend received C. Cash flows from financing activities C. Cash flows from financing activities Proceeds from borrowings Repayment of borro | Trade payables, other financial liabilities and other liabilities | 20,39,146 | (4,74,30,622) | (6,46,68,96 |
| Proposed Dividend Net cash generated from operating activities B. Cash flows from investing activities Acquisition of property, plant and equipment (including capital work-in progress) Acquisition of intangible assets (including intangible asset under levelopment) Proceeds from sale of property, plant and equipment Proceeds from sale of current investments Payment on acquisition of business Payment on polyproceeds from sale of discontinued operations interest received Dividend received C. Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | Cash generated from operations | 2,19,68,475 | 37,16,632 | (60,11,163 |
| Net cash generated from operating activities B Cash flows from investing activities Acquisition of property, plant and equipment (including capital work-in progress) Acquisition of intangible assets (including intangible asset under levelopment) Proceeds from sale of property, plant and equipment Proceeds from sale of property, plant and equipment Proceeds from sale of current investments Proceeds from sale of current investments Proceeds from sale of current investments Purchase of current investments Payment on acquisition of business Payment on acquisition of business Payment on acquisition of business Payment on investing activities C Cash flows from financing activities C Cash flows from formating activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | Taxes paid (net of refund) | (6,57,531) | (13,35,605) | (2,29,319 |
| Acquisition of property, plant and equipment (including capital work-in progress) 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 Proceeds from sale of current investments Proceeds from sale of other non-current investments Purchase of current investments Purchas | Proposed Dividend | 1= | - | - |
| Acquisition of property, plant and equipment (including capital work-in progress) 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 Proceeds from sale of other non-current investments Proceeds from sale of other non-cur | Net cash generated from operating activities | 2,13,10,944 | 23,81,027 | (62,40,482 |
| Acquisition of property, plant and equipment (including capital work-incorgress) 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 Payment on sale of current investments Payment on acquisition of business Payment on acquisition of business Payment on proceeds from sale of discontinued operations Interest received Dividend received Net cash used in investing activities Proceeds from brorrowings Repayment of borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Acash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued Operations Acquisition of intangible asset under (17,37,131) (8,41,831) (4,15,61 | | | | |
| 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 Proceeds from sale of discontinued operations Proceeds from sale of current investments Proceeds From sale of current investments Proceeds From sale of current investments Proce | Cash flows from investing activities | | | |
| 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 Payment on acquisition of business Payment on acquisition of business Payment on proceeds from sale of discontinued operations Interest received Proceeds from sale of discontinued operations Proceeds from financing activities Proceeds from borrowings Proceeds | | (17,37,131) | (8,41,831) | (4,15,613 |
| Proceeds from sale of property, plant and equipment Proceeds from sale of other non-current investments Purchase of current in | Acquisition of intangible assets (including intangible asset under | | | _ |
| Proceeds from sale of other non-current investments Proceeds from sale of current investments Proceeds from sale of current investments Pruchase 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 Net cash used in investing activities C Cash flows from financing activities C Cash flows from financing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations Proceeds from sale of current investments (1,27,39,672) 1,39,75,550 15,80,49 3,02,91,539 3,02,91,539 A,22,91,539 A | development) | | 1000 | 100 |
| Proceeds from sale of current investments Purchase of current investments Purchase of current investments Purchase of current investments Purchase of current investments Payment in subsidiary Payment on acquisition of business (Payment on)/proceeds from sale of discontinued operations Interest received Dividend received Policy of the cash used in investing activities Proceeds from borrowings P | | - | | P |
| 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 Net cash used in investing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | | _ | _ | - |
| Investment in subsidiary Bank balances not considered as cash and cash equivalent Payment on acquisition of business Interest received Dividend received Dividend received Net cash used in investing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | | | | |
| 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 Net cash used in investing activities (17,37,131) (8,41,831) (4,15,61) C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities (1,27,39,672) Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | | | | _ |
| Payment on acquisition of business (Payment on)/proceeds from sale of discontinued operations Interest received Dividend received Net cash used in investing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | | _ | | |
| (Payment on)/ proceeds from sale of discontinued operations Interest received Dividend received Net cash used in investing activities (17,37,131) (8,41,831) (4,15,61) (17,37,131) (8,41,831) (4,15,61) (17,37,131) (8,41,831) (4,15,61) (17,37,131) (8,41,831) (4,15,61) (17,37,131) (8,41,831) (4,15,61) (17,37,131) (8,41,831) (4,15,61) (1,11,18,15) (1,04,06) | | | _ | - |
| Interest received Dividend received Net cash used in investing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations C Cash flows from financing activities (1,737,131) (8,41,831) (4,15,61) (4,15,61) (9,12,42) (1,24,46,931) (1,24,46,931) (1,24,46,931) (1,24,46,931) (1,24,46,931) (1,24,46,931) (1,24,46,931) (1,24,46,931) (1,24,3 | | _ | - | - |
| Net cash used in investing activities C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations (17,37,131) (8,41,831) (4,15,61 (9,12,42 (1,04,06 (20,91,390) (43,84,448) (18,65,07 (10,4,06 (20,91,390) (43,84,448) (18,65,07 (18,65,0 | Interest received | - | * | (#3 |
| C Cash flows from financing activities Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations 1,76,69,313 1,11,18,15 (3,02,91,603) (43,84,511) (9,12,42 (1,04,06 (18,65,07 (120,91,390) (43,84,448) (18,65,07 (120,91,390) (43,84,448) (18,65,07 (120,91,390) (43,84,448) (18,65,07 (120,91,390) (43,84,448) (18,65,07 (120,91,390) (43,84,448) (18,65,07 (120,91,390) (120,9 | Dividend received | - | - | - |
| Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations 1,11,18,15 (3,02,91,603) (20,91,390) (43,84,448) (18,65,07 (18,65,0 | Net cash used in investing activities | (17,37,131) | (8,41,831) | (4,15,613 |
| Proceeds from borrowings Repayment of borrowings Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations 1,11,18,15 (3,02,91,603) (20,91,390) (43,84,448) (18,65,07 (18,65,0 | C Cash flows from financing activities | | | |
| Repayment of borrowings Repayment of long term loans and advances Repayment of long term loans and advances Finance costs paid Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Reduction in Cash and cash equivalents Reduction in Cash and cash equivalents Reduction in Cash and cash equivalents Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Ret cash used in financing activities Reduction in Cash and cash equivalents Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Ret cash used in financing activities Ret cash used in financing activities Ret decrease in cash and cash equivalents Reduction in Dividend Paid for FY 2018-19 | | 69,508 | 1,76,69,313 | 1,11,18,15 |
| Repayment of long term loans and advances Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations (20,91,390) (43,84,448) (18,65,07) (18 | | A CONTRACTOR OF THE PARTY OF TH | (8,48,511) | (9,12,42 |
| Finance costs paid Bank balances in dividend and restricted account Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations (20,91,390) (43,84,448) (18,65,07) (3,23,13,485) 1,24,36,354 82,36,55 4,42,67,089 3,02,91,539 3,02,91,539 | | | | (1,04,06 |
| Reduction in Dividend Paid for FY 2018-19 Dividends paid including distribution tax Net cash used in financing activities Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations A 2,36,55 (3,23,13,485) 1,24,36,354 82,36,55 4,42,67,089 3,02,91,539 3,02,91,539 | | (20,91,390) | (43,84,448) | (18,65,07 |
| Dividends paid including distribution tax Net cash used in financing activities (3,23,13,485) Net decrease in cash and cash equivalents (1,27,39,672) (1,27,39,672) (1,27,39,672) (1,39,75,550) (1,27,39,672) (| Bank balances in dividend and restricted account | | | |
| Net cash used in financing activities (3,23,13,485) (1,24,36,354) (1,24,36,354) (1,27,39,672 | | - | - | - |
| Net decrease in cash and cash equivalents Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations (1,27,39,672) 1,39,75,550 3,02,91,539 3,02,91,539 | | - | - | |
| Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations 3,02,91,539 3,02,91,539 3,02,91,539 | Net cash used in financing activities | (3,23,13,485) | 1,24,36,354 | 82,36,59 |
| Cash and cash equivalents at the Beginning of the Period Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations 4,42,67,089 3,02,91,539 3,02,91,539 | Net decrease in cash and cash equivalents | (1.27.39.672) | 1.39.75.550 | 15,80,49 |
| Exchange difference on translation of foreign currency cash and cash equivalents Movement in cash and cash equivalents pertaining to discontinued operations | and the same of th | 20 2 2 | | 000000000000000000000000000000000000000 |
| equivalents Movement in cash and cash equivalents pertaining to discontinued operations | | 2,12,07,007 | 7,02,72,307 | _/5_//55 |
| Movement in cash and cash equivalents pertaining to discontinued operations | | - | - | - |
| | Movement in cash and cash equivalents pertaining to discontinued | 1 | - | |
| Casn and casn equivalents at the End of the Period 3,15,27,418 4,42,67,089 3,18,72,03 | operations | 0.45.05.450 | 4.40 (#.000 | 2 10 772 03 |
| | Lasn and cash equivalents at the End of the Period | 3,15,27,418 | 4,42,67,089 | 3,18,72,03 |



| Total comprehensive income reconciliation | | Quarter Ended | | | Half Year Ended | | |
|---|------------------------|----------------|------------------------|------------------------|------------------------|-----------------|--|
| Particulars | 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 | | | | 477.07 | 5.35 | 18.25 | |
| Net profit for the period as per IND AS | 12.25 | 4.81 | 39.02 | 17.06 | 5.35 | 10.23 | |
| Other Comprehensive Income | | | | 17.00 | 5.35 | 18.25 | |
| Total Comprehensive Income | 12.25 | 4.81 | 39.02 | 17.06 | 5.35 | 10.23 | |

Equity Poconciliation

| Equity Reconcination | | Quarter Ended | | | Half Year Ended | | |
|----------------------------|------------------------|----------------|------------------------|------------------------|------------------------|-----------------|--|
| Particulars | 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 | | | | 456.44 | 456.44 | 456.44 | |
| Equity as per Ind AS | 456.44 | 456.44 | 456.44 | 456.44 | 450.44 | 430,44 | |

3 Foreign Exchange Gain / Loass

| oreign Entitle get a market | | Quarter Ended | | | Half Year Ended | |
|---|------------------------|----------------|------------------------|------------------------|------------------------|-----------------|
| Particulars | 30th September 2024 | 30th June 2024 | 30th September 2023 | 30th September 2024 | 30th September 2023 | 31st March 2024 |
| N. F. J. F. J. Land (Cain) / Land | (4.61) | (3.95) | 4.11 | (8.55) | (4.62) | (15.85 |
| Net Foreign Exchange (Gain) / Loss | (4.01) | (0.20) | - | - | - | - |
| Net Foreign Exchange (Gain)/Loss arising from hedging | - | | - | - | | |

- 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)

Place : Mumbai, India

Date: 13th November 2024

- 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.
- 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
- 9 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.

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SUMISH S. MODY Managing Director