

Regd. Office : D-21/1, MIDC Tarapur Via Boisar, Dist. Palghar, Maharashtra
Statement of Audited Financial Results for the Quarter ended 30th June 2024

(Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended 30th June 2024	Quarter Ended 31st March 2024	Quarter Ended 30th June 2023	Year Ended 31st March 2024
	Income from Operations	1,318.76	995.35	899.87	3,441.04
	Other Income	13.30	13.53	10.55	45.96
1	Total Income from operations (net)	1,332.06	1,008.88	910.43	3,487.00
	Expenses				
	<u>Cost of Material Consumed</u>				
	a. Purchase of Goods	783.92	720.50	590.49	2,519.61
	b. Changes in inventories of finished goods, work-in-progress and stock -in-trade	272.18	23.64	119.61	(6.05)
	c. Employee benefits expense	58.57	61.53	57.28	240.43
	d. Power & Fuel	4.79	3.78	4.90	15.96
	e. Freight & Forwarding Charges	1.57	3.42	4.71	11.30
	f. Finance Cost	17.44	18.25	5.06	43.84
	g. Depreciation and Amortisation expense	18.56	18.56	19.67	78.14
	h. Extraordinary Expenses	-	-	-	-
	i. Other Expenses	168.35	150.65	142.37	563.28
2	Total Expenses	1,325.39	1,000.33	944.10	3,466.52
3	Profit / (Loss) from Operations before Tax (1 - 2)	6.67	8.55	(33.67)	20.48
	Tax Expense				
	Current Tax	1.86	9.87	-	13.36
	Deferred Tax	-	-11.13	-	-11.13
4	Total Tax Expenses	1.86	-1.26	-	2.23
5	Profit from continuing operations after tax	4.81	9.81	(33.67)	18.25
6	Profit from discontinued operations before tax	-	-	-	-
7	Exceptional gain (net) from discontinued operations	-	-	-	-
8	Tax expense of discontinued operations	-	-	-	-
9	Profit from discontinued operations after tax (6+7-8)	-	-	-	-
10	Profit for the period (5+9)	4.81	9.81	(33.67)	18.25
	Dividends				
	Interim Dividend	-	-	-	-
	Proposed Dividend	-	-	-	-
11	Total Dividend	-	-	-	-
12	Profit for the period (10-11) (After dividends)	4.81	9.81	(33.67)	18.25
13	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)	4.81	9.81	(33.67)	18.25
14	Total Other Comprehensive Income for the Period (10+11)	4.81	9.81	(33.67)	18.25
15	Total Other Comprehensive Income for the Period (12+13) (After Dividends)	4.81	9.81	(33.67)	18.25
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
17	Debt Capital				
18	Debenture Redemption Reserve				
19	Other Equity	1,038.22	1,033.40	981.48	1,033.40
20	Earning Per Share for Continuing Operations				
	Basic & Diluted	0.05	0.11	(0.37)	0.20
21	Earning Per Share for Discontinuing Operations				
	Basic & Diluted	-	-	-	-
22	Earning Per Share for Continuing & Discontinuing Operations				
	Basic & Diluted	0.05	0.11	(0.37)	0.20
	Basic & Diluted (After Dividend)	0.05	0.11	(0.37)	0.20



B. PARTICULARS OF SHAREHOLDING

Sr. No.	Particulars	Quarter Ended 30th June 2024	Quarter Ended 31st March 2024	Quarter Ended 30th June 2023	Year Ended 31st March 2024
1	Public Shareholding				
	- Number of shares	46.74	46.74	46.56	46.74
	- Percentage of shareholding	51.20%	51.20%	51.00%	51.20%
2 a)	Promoters & promoter group Shareholding				
	Pledged/Encumbered				
	- Number of shares	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL
b)	Non-Encumbered				
	- Number of shares	44.54	44.54	44.73	44.54
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	48.80%	48.80%	49.00%	48.80%
	- Percentage of shares (as a % of the total share capital of the company)	100.00%	100.00%	100.00%	100.00%

REPORTING OF SEGMENT - WISE REVENUES & EXPENDITURE.

Sr. No.	Particulars	Quarter Ended 30th June 2024	Quarter Ended 31st March 2024	Quarter Ended 30th June 2023	Year Ended 31st March 2024
1	SEGMENT REVENUE				
	Local	801.57	607.26	674.04	2,321.08
	Export	517.19	388.09	225.84	1,119.96
		1,318.76	995.35	899.87	3,441.04
	Add: Unallocated/ Other Income	13.30	13.53	10.55	45.96
	REVENUE FROM OPERATION	1,332.06	1,008.88	910.43	3,487.00
2	SEGMENT RESULTS (Profit before Interest & Tax)				
	Local	784.45	593.65	663.75	2,265.99
	Export	503.94	381.74	217.62	1,096.99
	Total Segment Result	1,288.39	975.39	881.38	3,362.98
	Less: Finance Cost	17.44	18.25	5.06	43.84
	Less: Unallocated Expenses / (Income)	1,264.28	948.59	909.99	3,298.66
	Total Profit Before Tax	6.67	8.55	(33.67)	20.48
3	SEGMENT ASSETS				
	Local	652.53	389.40	538.58	389.40
	Export	307.46	288.87	84.60	288.87
	Total Segment Assets	959.99	678.27	623.17	678.27
	Unallocable Assets	1,977.26	2,359.76	2,490.23	2,359.76
	TOTAL ASSETS	2,937.25	3,038.03	3,113.40	3,038.03
4	SEGMENT LIABILITIES				
	Local	-	-	-	-
	Export	-	-	-	-
	Total Segment Liabilities	-	-	-	-
	Unallocable Liabilities	2,937.25	3,038.03	3,113.40	3,038.03
	TOTAL LIABILITIES	2,937.25	3,038.03	3,113.40	3,038.03



Information relating to Discontinued operations					
SR. No.	Particulars	Quarter Ended 30th June 2024	Quarter Ended 31st March 2024	Quarter Ended 30th June 2023	Year Ended 31st March 2024
1	Segment Revenue	-	-	-	-
2	Segment Result (Before Tax)	-	-	-	-
3	Segment Assets	-	-	-	-
4	Segment Liabilities	-	-	-	-


PARTICULARS		3 MONTHS ENDED 30TH JUNE 2024	
B	INVESTOR COMPLAINTS		
1	Pending at the Beginning of the Year		NA
2	Received During the Year		NA
3	Disposed Off during the Year		NA
4	Remaining Un-Resolved during the Year		NA

Notes :

- 1 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 08th August 2024.
- 2 The statutory Auditors of the company have carried out a Limited Review of the results for the Quarter ended 30th June 2024
- 3 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.
- 4 Figure for the corresponding period/previous year have been rearranged and regrouped wherever necessary.
- 5 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.
- 6 Tax Liability for the quarter under review, is under the Normal Income Tax for the Quarter ended on 30th June 2024
- 7 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.
- 8 During the Quarter ended 30th June 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.

Place : Mumbai, India
Date : 08th Aug, 2024

By order of the Board
For Vivid Global Industries Limited


Sumish S. Mody
Managing Director

