

VIVID GLOBAL INDUSTRIES LIMITED
(Formerly known as: VIVID CHEMICALS LTD)

Registered Office: D-21/1, MIDC TARAPUR VIA BOISAR, DIST. THANE, MAHARASHTRA

Part I

Unaudited Financial Results for the Quarter and Half Year ended September 30, 2013

(Rs. In Lakhs)

| Sr. No. | Particulars | Standalone | | | | | |
|--------------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| | | Quarter Ended | | Half Year Ended | | Year Ended | |
| | | 30th Sept 2013 Unaudited | 30th June 2013 Unaudited | 30th Sept 2012 Unaudited | 30th Sept 2013 Unaudited | 30th Sept 2012 Unaudited | 31st March 2013 Audited |
| 1 | Income from Operations | | | | | | |
| a) | Net Sales/Income from Operations (Net of excise duty) | 772.07 | 411.40 | 558.33 | 1,187.05 | 800.44 | 1,549.51 |
| b) | Other Operating Income | 1.16 | 3.58 | 5.98 | 5.21 | 11.22 | 0.04 |
| | Total income from Operations (net) | 773.23 | 414.98 | 564.31 | 1,192.26 | 811.66 | 1,549.55 |
| 2 | Expenses | | | | | | |
| a) | Cost of Materials consumed | 443.59 | 305.40 | 505.91 | 748.98 | 679.96 | 1,258.63 |
| b) | Purchase of stock-in-trade | 116.61 | 59.95 | 70.20 | 176.55 | 114.89 | 238.58 |
| c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 127.48 | (27.86) | (43.15) | 99.62 | (51.93) | (109.37) |
| d) | Employee benefits expense | 5.33 | 4.44 | 2.58 | 9.77 | 5.95 | 15.25 |
| e) | Depreciation and amortisation expense | 1.05 | 0.52 | 0.42 | 1.56 | 0.90 | 2.07 |
| f) | Other expenses | 61.92 | 67.18 | 25.09 | 134.71 | 52.19 | 140.47 |
| | Total Expenses | 755.97 | 409.62 | 561.04 | 1,171.20 | 801.96 | 1,545.63 |
| 3 | Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) | 17.26 | 5.36 | 3.27 | 21.06 | 9.70 | 3.92 |
| 4 | Other Income | 7.47 | 17.04 | 23.81 | 20.46 | 48.02 | 63.86 |
| | Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4) | 24.73 | 22.41 | 27.08 | 41.52 | 57.72 | 67.77 |
| | Finance Costs | 2.44 | 8.53 | 2.10 | 5.36 | 4.67 | 30.05 |
| | Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6) | 22.28 | 13.87 | 24.98 | 36.16 | 53.05 | 37.72 |
| 7 | Exceptional Items | - | - | - | - | - | - |
| 9 | Profit / (Loss) from ordinary activities before tax (7 - 8) | 22.28 | 13.87 | 24.98 | 36.16 | 53.05 | 37.72 |
| 10 | Tax expense | - | - | - | - | - | - |
| 11 | Net Profit / (Loss) from ordinary activities after tax (9 - 10) | 22.28 | 13.87 | 24.98 | 36.16 | 53.05 | 37.72 |
| 12 | Extraordinary items (net of tax expense) | - | - | - | - | - | - |
| 13 | Net Profit / (Loss) for the period (11 - 12) | 22.28 | 13.87 | 24.98 | 36.16 | 53.05 | 37.72 |
| 14 | Share of Profit / (loss) of associates | - | - | - | - | - | - |
| 15 | Minority Interest | - | - | - | - | - | - |
| | Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 - 14 - 15) | 22.28 | 13.87 | 24.98 | 36.16 | 53.05 | 37.72 |
| 17 | Paid-up equity share capital (Face Value of Rs. 10/-) | 428.59 | 428.59 | 408.59 | 428.59 | 408.59 | 428.59 |
| 18 | Reserves Excluding Revaluation Reserves as per balance sheet of previous accounting year | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |
| 19.i | Earning per Share (before extraordinary items) (of Rs. 10/- each) (not annualised): | | | | | | |
| a) | Basic | 0.52 | 0.32 | 0.61 | 0.84 | 1.30 | 0.88 |
| b) | Diluted | 0.52 | 0.32 | 0.61 | 0.84 | 1.30 | 0.88 |
| 19.ii | Earning per Share (after extraordinary items) (of Rs. 10/- each) (not annualised): | | | | | | |
| a) | Basic | 0.52 | 0.32 | 0.61 | 0.84 | 1.30 | 0.88 |
| b) | Diluted | 0.52 | 0.32 | 0.61 | 0.84 | 1.30 | 0.88 |

Part II

A PARTICULARS OF SHAREHOLDING

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|----------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| | | 30th Sept 2013 Unaudited | 30th June 2013 Unaudited | 30th Sept 2012 Unaudited | 30th Sept 2013 Unaudited | 30th Sept 2012 Unaudited | 31st March 2013 Audited |
| 1 | Public Shareholding | | | | | | |
| | - Number of shares | 22.88 | 22.88 | 22.88 | 22.88 | 22.88 | 22.88 |
| | - Percentage of shareholding | 53.40% | 53.40% | 56.01% | 53.40% | 56.01% | 53.40% |
| 2 | Promoters & promoter group Shareholding | | | | | | |
| a) | Pledged/Encumbered | | | | | | |
| | - Number of shares | NIL | NIL | NIL | NIL | NIL | NIL |
| | - Percentage of shares (as a % of the total shareholding of promoter and promoter group) | NIL | NIL | NIL | NIL | NIL | NIL |
| | - Percentage of shares (as a % of the total share capital of the company) | NIL | NIL | NIL | NIL | NIL | NIL |
| b) | Non-Encumbered | | | | | | |
| | - Number of shares | 19.97 | 19.97 | 17.97 | 19.97 | 17.97 | 19.97 |
| | - Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 100% | 100% | 100% | 100% | 100% | 100% |
| | - Percentage of shares (as a % of the total share capital of the company) | 46.60% | 46.60% | 43.99% | 46.60% | 43.99% | 46.60% |

VIVID GLOBAL INDUSTRIES LIMITED
Statement of Assets and Liabilities

(Rs. In Lakhs)

| Sr. No. | Particulars | Standalone | |
|----------|--|--------------------------------|--------------------------------|
| | | As at 30th Sept 2013 Unaudited | As at 30th Sept 2012 Unaudited |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | 428.59 | 408.59 |
| | (b) Reserves and surplus | (87.80) | (110.64) |
| | (c) Money received against share warrants | - | - |
| | Sub-total - Shareholders' funds | 340.79 | 297.95 |
| 2 | Share application money pending allotment | - | - |
| 3 | Minority interest | - | - |
| 4 | Non-current liabilities | | |
| | (a) Long-term borrowings | 82.22 | 138.49 |
| | (b) Deferred tax liabilities (net) | - | - |
| | (c) Other long-term liabilities | 7.54 | 6.72 |
| | (d) Long-term provisions | - | - |
| | Sub-total - Non-current liabilities | 89.76 | 145.21 |
| 5 | Current liabilities | | |
| | (a) Short-term borrowings | 109.99 | - |
| | (b) Trade payables | 922.13 | 1,099.32 |
| | (c) Other current liabilities | 6.34 | 31.87 |
| | (d) Short-term provisions | - | - |
| | Sub-total - Current liabilities | 1,038.46 | 1,131.19 |
| | TOTAL - EQUITY AND LIABILITIES | 1,469.01 | 1,574.35 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed assets | 166.23 | 117.71 |
| | (b) Goodwill on consolidation | - | - |
| | (c) Non-current investments | 0.24 | 0.24 |
| | (d) Deferred tax assets (net) | - | - |
| | (e) Long-term loans and advances | 3.10 | 3.08 |
| | (f) Other non-current assets | - | - |
| | Sub-total - Non-current assets | 169.57 | 121.03 |
| 2 | Current assets | | |
| | (a) Current investments | - | - |
| | (b) Inventories | 561.15 | 603.33 |
| | (c) Trade receivables | 564.11 | 685.35 |
| | (d) Cash and cash equivalents | 144.07 | 97.73 |
| | (e) Short-term loans and advances | 30.11 | 66.91 |
| | (f) Other current assets | - | - |
| | Sub-total - Current assets | 1,299.44 | 1,453.32 |
| | TOTAL - ASSETS | 1,469.01 | 1,574.35 |

Note:

- The above results were received by the audit committee and taken on record at the meeting of the the Board of Directors of the company held on October 30, 2013.
- The statutory Auditors of the company have carried out a Limited Review of the results for the quarter ended September 30 2013
- The company is operating in single segment i.e Manufacturing of Chemicals.
- Figure for the corresponding period/previous year have been rearranged and regrouped wherever necessary.
- During the period under review the company has earned a profit on dealings through the commodities exchange.The said income is considered under the head of Other Income.

Date : 15/01/2014
Place: MUMBAI

By Order of the Board



SUMISH S.MODY
CHAIRMAN





Kamlesh M. Kapadia
B.Com. F.C.A.

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LIMITED REVIEW REPORT OF VIVID GLOBAL INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of Vivid Global Industries Limited (formerly known as Vivid Chemicals Limited) for the quarter ended 30th September 2013. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 30th October 2013

Place: Mumbai

For K. M. Kapadia & Associates

(Kamlesh M. Kapadia)
Membership No.39707

