## VIVID GLOBAL INDUSTRIES LIMITED CIN NO. L24100MH1987PLC043911

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

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2024

(Rs. In LAKH) Quarter Ended Year Ended **Particulars** Sr.No 31st December 31st March 2024 31st March 2023 31st March 2024 31st March 2023 2023 995.35 906.02 917.40 3,441.04 3,619.96 Income from Operations 13.53 11.53 13.16 45.96 43.29 Other Income 1,008.88 917.55 930.56 3,487.00 3,663.25 Total Income from operations (net) Expenses a. Cost of Material Consumed 751.75 2,519.61 2,836.93 720.50 641.96 b. Purchase of Goods c. Changes in inventories of finished goods, work-in-progress and 23.64 22.12 (83.35)(6.05)(60.29)stock-in-trade 61.53 57.84 65.32 240.43 248.00 d. Employee benefits expense e. Power & Fuel 3.78 5.00 5.20 15.96 2.28 f. Fredight & Forwading Charges 3.42 4.41 4.66 11.30 7.11 18.25 6.94 (6.06)43.84 g. Finance Cost 31.19 h. Depreciation and Amortisation expense 18.56 20.02 19.36 78.14 78.10 Extra Ordinery Expenses Other Expenses 150.65 147.50 163.19 563.28 522.84 2 **Total Expenses** 1,000.33 913.26 912.59 3,466.52 3,666.18 Profit / (Loss) from Operations before Tax (1 - 2) 8.55 4.29 17.97 3 20.48 (2.93)Tax Expense Current Tax 9.87 1.19 3.95 13.36 5.97 (11.13)9.92 (11.13)9.92 Defered Tax **Total Tax Expenses** (1.26)1.19 13.86 2.23 15.89 4 Profit from continuing operations after tax 9.81 3.10 4.11 18.25 5 (18.82)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) 18.25 10 Profit for the period (5+9) 9.81 3.10 4.11 (18.82)Dividends Interim Dividend Proposed Dividend 11 Total Dividend Profit for the period (10-11) (After dividends) 9.81 3.10 4.11 18.25 12 (18.82)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) 14 Total Other Comprehensive Income for the Period (10+13) 9.81 3.10 4.11 18.25 (18.82)Total Other Comprehensive Income for the Period (12+13) (After 15 9.81 3.10 4.11 18.25 (18.82)Paid-up Equity Share Capital 16 (Face Value Rs. 5/- each w.e.f 3 Dec 2015) 456.44 456.44 456.44 456.44 456.44 17 Debt Capital 18 Debenture Redemption Reserve 1,015.15 1,033.40 1,023.59 1,015.15 1,033.40 19 Other Equity 20 Earning Per Share for Continuing Operations 0.11 0.03 0.04 0.20 Basic & Diluted (0.21)Earning Per Share for Discontinuing Operations 21 Basic & Diluted 22 Earning Per Share for Continuing & Discontinuing Operations Basic & Diluted 0.11 0.03 0.04 0.20 (0.21)Basic & Diluted (After Dividend) 0.11 0.04 0.20 (0.21)Debt Equity Ratio 0.26 0.13 0.15 0.26 0.15 Debt Service Coverage Ratio 11.26 5.97 19.90 0.92 (0.05)Interest Service Coverage Ratio 5.65 4.51 47.12 7.69 (0.75)

## REPORTING OF SEGMENT - WISE REVENUES & EXPENDITURE

D			Ouarter Ended	Year Ended		
r. No.	Particulars	31st March 2024	31st December 2023	31st March 2023	31st March 2024	
1	SEGMENT REVENUE					
	Local	607.26	463.76	563.57	2,321.08	2,062.66
	Export	388.09	442.26	353.83	1,119.96	1,557.30
		995.35	906.02	917.40	3,441.04	3,619.96
	Add: Unallocated/ Other Income	13.53	11.53	13.16	45.96	43.29
	REVENUE FROM OPERATION	1,008.88	917.55	930.56	3,487.00	3,663.25
2	SEGMENT RESULTS (Profit before Interest & Tax)					
	Local	593.65	448.28	553.42	2,265.99	2,023.72
	Export	381.74	435.26	345.61	1,096.99	1,521.16
	Total Segment Result	975.39	883,54	899.03	3,362.98	3,544.87
	Less: Finance Cost	18.25	6.94	(6.06)	43.84	31.19
	Less: Unallocated Expenses / (Income)	948.59	872.31	887.12	3,298.66	3,516.61
	Total Profit Before Tax	8.55	4.29	17.97	20.48	(2.93
3	SEGMENT ASSETS	-				
	Local	389.40	506.85	521.75	389.40	521.75
	The state of the s	288.87	-	141.16	288.87	141.16
	Total Segment Assets	678.27	506.85	662.91	678.27	662.9
	Unallocable Assets	2,359.76	2,146.79	2,669.49	2,359.76	2,669.49
	TOTAL ASSETS	3,038.03	2,653.64	3,332.40	3,038.03	3,332.40
4	SEGMENT LIABILITIES					
4	Local	-	-	-	/=	-
	Export		-		72	-
	Total Segment Liabilities	-	-	-	-	
_	Unallocable Liabilities	3,038.03	2,653.64	3,332.40	3,038.03	3,332.40
	TOTAL LIABILITIES	3,038.03	2,653.64	3,332.40	3,038.03	3,332.40
-	Information relating to Discontinued operations					
			Quarter Ended		Year I	Ended
	Particulars	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
1	Segment Revenue	-	-	-		-
2	Segement Result ( Before Tax)	-	-	-	-	-
3	Segment Assets	-	-	-	-	-
4	Segment Liabilities	-		-		-
		Quarter Ended			Year Ended	
	Particulars	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
	Inter Segment Revenue	-	-	-	-	-

i



(a) Property, Plant and Equipment (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 (ii) Financial Assets (iii) Loans (iv) Other Financial Assets (iii) Consuments (iv) Other Financial Assets (iii) Trade receivables (iii) Loans (iv) Other Financial Assets (iii) Trade Receivables (iii) Investments (iii) Trade Receivables (iii) Cash and Cash Equivalents (ii) Investments (iii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Other Financial Assets (c) Other Current Assets  U) Loans (vi) Other Financial Assets (c) Other Current Assets  TOTAL ASSETS  1. EQUITY (a) Equity share capital (b) Other equity (a) Equity share capital (b) Other equity (b) Other equity (c) Equity Share capital (b) Other equity (c) Deferred ta liabilities (c) Deferred ta liabilities (d) Frontiancial Hisbilities (e) Provisions (c) Deferred ta liabilities (d) Other non-current liabilities (e) Provisions (f) Other Current Islabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (f) Other current liabilities (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Forowings (iii) Trade Payable (iii) Other financial liabilities (f) Other current liabilities (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Forowings (g) Trade Payable (gi) Other financial liabilities (g) Financial liab	Particulars	As at March 31 2024	As at March 31 2023	
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(iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Other Financial Assets (c) Other Current Assets  SUB-TOTAL  TOTAL ASSETS  II. EQUITY AND LIABILITIES 1. EQUITY (a) Equity share capital (b) Other equity  2. LIABILITIES NON-CURRENT LIABILITIES (ii) Borrowings (iii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred tal liabilities (iii) Other non current liabilities (i) Borrowings (iii) Trade Payable (iii) Other financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred tal liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iv) Borrowings (iv) Totale Payables (iv) Other on current liabilities (iv) Borrowings (iv) Totale Payables (iv) Other current liabilities (iv) Borrowings (iv) Trade Payables (iv) Other current liabilities (iv) Borrowings (iv) Trade Payables (iv) Other current liabilities (iv) Provisions (iv) Trade Payables (iv) Other current liabilities (iv) Provisions (iv) Trade Payables (iv) Trade Payables (iv) Other current liabilities (iv) Provisions (iv) Trade Payables (iv) Trade Pay		678 27	662 91	
(iv) Bank Balances other than (iii) above (y) Chans (v) Chans (vi) Other Financial Assets (c) Other Current Assets 210.92 601.34  SUB-TOTAL 2,700.96  TOTAL ASSETS 3,038.03 3,332.40  II. EQUITY AND LIABILITIES 1. EQUITY (a) Equity share capital (b) Other equity 1,033.40 1,015.15  P. LIABILITIES NON-CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (i) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities (a) Financial liabilities (b) Frovisions (c) Deformed ta liabilities (net) (d) Other non current liabilities (net) (d) Other financial liabilities (net) (d) Other current liabilities (net) (d) Other current liabilities (net) (d) Other current liabilities (net) (d) Current tax liabilitie				
(v) Loans (vi) Other Financial Assets (c) Other Current Assets  210.92 601.34  SUB-TOTAL 2,471.71 2,700.96  TOTAL ASSETS 3,038.03 3,332.40  II. EQUITY AND LIABILITIES 1. EQUITY (a) Equity share capital (b) Other equity 1,033.40 1,015.15 1,489.84 1,471.59 2. LIABILITIES NON-CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (c) Deferred ta liabilities (d) Other non current liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Provisions (ii) Other financial liabilities (ii) Other financial liabilities (ii) Other current liabilities (iii) Other financial liabilities (iii) Other funancial liabilities (iiii) Other funancial liabilities (iiii) Other funancial liabi				
(vi) Other Financial Assets (c) Other Current Assets  210.92 601.34  SUB-TOTAL  2,471.71 2,700.96  TOTAL ASSETS  3,038.03 3,332.40  II. EQUITY AND LIABILITIES 1. EQUITY (a) Equity share capital (b) Other equity  1,033.40 1,015.15  1,489.84 1,471.59  2. LIABILITIES NON-CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (c) Deferred ta liabilities (d) Other non current liabilities (ii) Borrowings (ii) Tother financial liabilities (b) Provisions (c) Deferred ta liabilities (c) Deferred ta liabilities (d) Other non current liabilities (ii) Borrowings (ii) Tother financial liabilities (iii) Other financial liabilities (i) Borrowings (ii) Tother financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (iii) Other Ot	1 .		-	
(c) Other Current Assets  SUB-TOTAL  SUB-TOTAL  2,471.71  2,700.96  TOTAL ASSETS  3,038.03  3,332.40  II. EQUITY AND LIABILITIES  1. EQUITY  (a) Equity share capital (b) Other equity  1,033.40  1,015.15  1,489.84  1,471.59  2. LIABILITIES  NON-CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Tade payables (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (c) Deferred ta liabilities (d) Other non current liabilities (e) Provisions (f) Provisions (g) Provi		-	-	
TOTAL ASSETS   3,038.03   3,332.40		210.92	601.34	
TOTAL ASSETS   3,038.03   3,332.40	CITE TOTAL	2 471 71	2 700 96	
II. EQUITY AND LIABILITIES 1. EQUITY (a) Equity share capital (b) Other equity 1,033.40 1,015.15 1,489.84 1,471.59 2. LIABILITIES NON-CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (i) Trade Payable (iii) Other financial liabilities (c) Deferred ta liabilities (d) Other non current liabilities (d) Other non current liabilities (e) Deferred ta liabilities (f) Deferred ta liabilities (g) Borrowings (g) Deferred ta liabilities (h) Provisions (c) Deferred ta liabilities (f) Other non current liabilities (g) Financial liabilities (g) Financial liabilities (g) Borrowings (g) B	SUB-TOTAL	2,4/1./1	2,700.96	
1. EQUITY       (a) Equity share capital       456.44       456.44       456.44       456.44       1,033.40       1,015.15       1,489.84       1,471.59       1,489.84       1,471.59       2. LIABILITIES       Inancial liabilities       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -	TOTAL ASSETS	3,038.03	3,332.40	
1. EQUITY       (a) Equity share capital       456.44       456.44       456.44       456.44       1,033.40       1,015.15       1,489.84       1,471.59       1,489.84       1,471.59       2. LIABILITIES       Inancial liabilities       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -				
(a) Equity share capital (b) Other equity  2. LIABILITIES NON-CURRENT LIABILITIES (a) Financial liabilities (ii) Borrowings (iii) Trade Payable (iii) Other financial liabilities (c) Deferred ta liabilities (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES (a) Financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (c) Deferred ta liabilities (d) Other non current liabilities (e) Provisions (ii) Trade payables (iii) Other financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (i) Provisions (c) Other current liabilities (ii) Other current liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiiii) Other current liabilities (iiiiiii) Other current liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii				
(b) Other equity  1,033.40 1,015.15 1,489.84 1,471.59  2. LIABILITIES NON-CURRENT LIABILITIES  (a) Financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (c) Deferred ta liabilities (net) (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES  (a) Financial liabilities (i) Borrowings (ii) Borrowings (iii) Other financial liabilities (iv) Borrowings (				
1,489.84   1,471.59			1	
2. LIABILITIES NON-CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions  (c) Other current liabilities (1) Borrowings (2) Borrowings (388.42 211.72 2	(b) Other equity			
NON-CURRENT LIABILITIES		1,489.84	1,471.59	
(a) Financial liabilities (i) Borrowings (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (d) Current tax liabilities (e) Provisions (f) Other current liabilities (h) Provisions (h)	2. LIABILITIES			
(i) Borrowings 6.03 9.12 (ii) Trade Payable (iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) 46.52 57.65 (d) Other non current liabilities 8.54 9.33  SUB-TOTAL 61.08 76.10  CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings 388.42 211.72 (ii) Trade payables 920.33 1,014.41 (iii) Other financial liabilities (b) Provisions 155.85 539.47 (c) Other current liabilities 22.51 19.12 (d) Current tax liabilities (net)  SUB-TOTAL 1,784.71				
(iii) Trade Payable       -       -         (iii) Other financial liabilities       -       -         (b) Provisions       -       -         (c) Deferred ta liabilities (net)       46.52       57.65         (d) Other non current liabilities       8.54       9.33         SUB-TOTAL       61.08       76.10         CURRENT LIABILITIES       -       -         (a) Financial liabilities       -       -         (i) Borrowings       388.42       211.72         (ii) Trade payables       920.33       1,014.41         (iii) Other financial liabilities       -       -         (b) Provisions       155.85       539.47         (c) Other current liabilities (net)       -       -         SUB-TOTAL       1,487.10       1,784.71		-	-	
(iii) Other financial liabilities (b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (d) Current tax liabilities (net)  SUB-TOTAL  1,487.10  1,784.71		6.03	9.12	
(b) Provisions (c) Deferred ta liabilities (net) (d) Other non current liabilities  SUB-TOTAL  CURRENT LIABILITIES (a) Financial liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (b) Provisions (c) Other current liabilities (d) Current tax liabilities (net)  SUB-TOTAL  1,487.10  1,784.71		-		
(c) Deferred ta liabilities (net)       46.52       57.65         (d) Other non current liabilities       8.54       9.33         SUB-TOTAL       61.08       76.10         CURRENT LIABILITIES         (a) Financial liabilities       -       -         (i) Borrowings       388.42       211.72         (ii) Trade payables       920.33       1,014.41         (iii) Other financial liabilities       -       -         (b) Provisions       155.85       539.47         (c) Other current liabilities       22.51       19.12         (d) Current tax liabilities (net)       -       -         SUB-TOTAL       1,487.10       1,784.71		-	-	
(d) Other non current liabilities 8.54 9.33  SUB-TOTAL 61.08 76.10  CURRENT LIABILITIES		-		
SUB-TOTAL  CURRENT LIABILITIES  (a) Financial liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities  (b) Provisions  (c) Other current liabilities  (d) Current tax liabilities (net)  SUB-TOTAL  61.08  76.10				
CURRENT LIABILITIES  (a) Financial liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities  (b) Provisions  (c) Other current liabilities  (d) Current tax liabilities (net)  SUB-TOTAL   388.42  211.72  388.42  211.72  520.33  1,014.41  22.51  19.12  1,487.10  1,784.71	(d) Other non current liabilities	8.54	9.33	
(a) Financial liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities  (b) Provisions  (c) Other current liabilities  (d) Current tax liabilities (net)  SUB-TOTAL	SUB-TOTAL	61.08	76.10	
(a) Financial liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities  (b) Provisions  (c) Other current liabilities  (d) Current tax liabilities (net)  SUB-TOTAL  1,487.10	CURRENT LIABILITIES	-		
(i) Borrowings       388.42       211.72         (ii) Trade payables       920.33       1,014.41         (iii) Other financial liabilities       -       -         (b) Provisions       155.85       539.47         (c) Other current liabilities       22.51       19.12         (d) Current tax liabilities (net)       -       -         SUB-TOTAL       1,487.10       1,784.71			-	
(ii) Trade payables       920.33       1,014.41         (iii) Other financial liabilities       -       -         (b) Provisions       155.85       539.47         (c) Other current liabilities       22.51       19.12         (d) Current tax liabilities (net)       -       -         SUB-TOTAL       1,487.10       1,784.71		200 12	211.72	
(iii) Other financial liabilities       -         (b) Provisions       155.85       539.47         (c) Other current liabilities       22.51       19.12         (d) Current tax liabilities (net)       -       -         SUB-TOTAL       1,487.10       1,784.71		77		
(b) Provisions       155.85       539.47         (c) Other current liabilities       22.51       19.12         (d) Current tax liabilities (net)       -       -         SUB-TOTAL       1,487.10       1,784.71		1	1,014.41	
(c) Other current liabilities 22.51 19.12 (d) Current tax liabilities (net)			530.47	
(d) Current tax liabilities (net)		P. B. Sales	S. D. C. C.	
SUB-TOTAL 1,487.10 1,784.71		22.31	19.12	
	(m)	1	-	
TOTAL FOLITY AND LIABILITIES	SUB-TOTAL	1,487.10	1,784.71	
	TOTAL EQUITY AND LIABILITIES	3,038.03	3,332.40	



Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A Cash flows from operating activities		
		40.00
Profit before tax from continuing operations	20.48	(2.93
Profit before tax from discontinuing operations	20.48	(2,93
Adjustments for	20.10	(2,70
Depreciation and amortisation expense	78.14	78.10
Finance costs	43.84	31.19
nterest 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	-	-
Difference in interim dividend adjusted	-	_
Operating profit before working capital changes	142.46	106.37
V.		
Adjustments for	l I	
Trade receivables, other financial assets and other assets	375.05	211.16
nventories	(6.05)	(60.29
Trade payables, other financial liabilities and other liabilities	(474.31)	(40.93
Cash generated from operations	37.17	(5.97
Taxes paid (net of refund) Proposed Dividend	(13.36)	(5.9)
Toposca Dividend	-	
Net cash generated from operating activities	23.81	210.34
B Cash flows from investing activities		14
	*	-
Acquisition of property, plant and equipment (including capital work-in-progress)	(8.42)	(20.29
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		-
Investment in subsidiary Bank balances not considered as cash and cash equivalent	1	-
Payment on acquisition of business		-
Payment on)/proceeds from sale of discontinued operations	-	_
Interest received		-
Dividend received	-	
Net cash used in investing activities	(8.42)	(20.29
Cash flows from financing activities		
Proceeds from borrowings	176.69	5.09
Repayment of borrowings	(8.49)	(208.73
Repayment towards lease liabilities	- 40.00	- (24.44
Finance costs paid Bank balances in dividend and restricted account	(43.84)	(31.19
Reduction in Dividend Paid for FY 2018-19	2	
Dividends paid including distribution tax	-	-
Net cash used in financing activities	124.36	(234.85
Net decrease in cash and cash equivalents	139.76	(44.80
Cash and cash equivalents as at 1 April	302.92	347.7
Exchange difference on translation of foreign currency cash and		
ash equivalents	-	-
Movement in cash and cash equivalents pertaining to discontinued operations	1.5	-
Cash and cash equivalents as at 31 March	442.67	302.92



	Quarter Ended			Year Ended	
Particulars	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
Net Profit as per Previous GAAP	9.81	3.10	4.11	18.25	(18.82)
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	9.81	3.10	4.11	18.25	(18.82)
Other Comprehensive Income					
Total Comprehensive Income	9.81	3.10	4.11	18.25	(18.82)

2 Equity Reconciliation

	Quarter Ended			Year Ended	
Particulars	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
Equity under previous GAAP	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

3 Foreign Exchange Gain / Loass

	Quarter Ended			Year Ended	
Particulars	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
Net Foreign Exchange (Gain)/Loss	(4.51)	(11.34)	(18.31)	(15.85)	(11.84)
Net Foreign Exchange (Gain)/Loss arising from hedging	-	-	7	-	)-

- 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 17 May 2024.
- The statutory Auditors of the company have carried out a Audited Review of the results for the Quarter ended March 31st 2024.
- 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.
- Figure for the corresponding period/previous year have been rearranged and regrouped wherever necessary.
- During the Quarter ended 31st March 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 corresponding period.
- 10 Tax Liability for the quarter under review, is under the Normal Income Tax for the Quarter ended on 31st March 2024.
- 11 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)

- b) Debt Service Coverage Ratio = Profit before Interest and Tax / (Interest + Principal repayments)
- As per our current assessment, no significant impact on carrying amounts of inventories, goodwill, intangible assets,trade receivables, investments and other 12 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.

Place: Mumbai Date: 17 May, 2024 VIVID GLOBAL INDUSTRIES LTD.

SUMISH S. MODY MANAGING DIRECTOR