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 2026

(Rs. In Lakhs)

A.

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
	Income from Operations	1,493.53	1,516.18	1,392.43	3,009.70	2,444.96	5,377.65
	Other Income	15.77	17.34	15.04	33.12	29.63	64.33
1	**Total Income from operations (net)**	**1,509.30**	**1,533.52**	**1,407.47**	**3,042.82**	**2,474.59**	**5,441.98**
	Expenses						
	a. Cost of Material Consumed	1,160.63	1,191.73	989.84	2,352.36	1,812.06	4,264.17
	b. Purchase of Goods	6.04	(19.14)	82.59	(13.09)	36.42	(179.12)
	c. Changes in inventories of finished goods, work-in- progress and stock -in-trade	54.56	60.12	60.49	114.68	119.34	251.68
	d. Employee benefits expense	5.63	6.83	6.32	12.46	12.27	23.31
	e. Power & Fuel	1.04	1.88	1.81	11.79	17.69	28.96
	f. Fredight & Forwading Charges	25.30	17.68	32.23	42.98	36.08	119.33
	g. Finance Cost	6.95	7.93	18.91	14.88	37.52	64.49
	h. Depreciation and Amortisation expense	-	-	-	-	-	-
	i. Extra Ordinary Expenses	216.96	248.35	192.21	456.44	365.56	776.37
	j. Other Expenses						
2	**Total Expenses**	**1,477.11**	**1,515.38**	**1,384.39**	**2,992.50**	**2,436.93**	**5,349.20**
3	**Profit / (Loss) from Operations before Tax (1 - 2)**	**32.19**	**18.14**	**23.08**	**50.33**	**37.66**	**92.78**
	Tax Expense						
	Current Tax	8.95	5.05	6.42	14.00	10.48	25.89
	Defered Tax	-	-	-	-	-	(6.46)
4	**Total Tax Expenses**	**8.95**	**5.05**	**6.42**	**14.00**	**10.48**	**19.42**
5	**Profit from continuing operations after tax**	**23.23**	**13.09**	**16.66**	**36.32**	**27.19**	**73.36**
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)**	**23.23**	**13.09**	**16.66**	**36.32**	**27.19**	**73.36**
	Dividends						
	Interim Dividend	-		-	-	-	-
	Proposed Dividend	-		-	-	-	-
11	**Total Dividend**	-		-	-	-	-
12	**Profit for the period (10-11) (After dividends)**	**23.23**	**13.09**	**16.66**	**36.32**	**27.19**	**73.36**
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)**	23.23	13.09	16.66	36.32	27.19	73.36
15	**Total Other Comprehensive Income for the Period (12+13) (After Dividends)**	23.23	13.09	16.66	36.32	27.19	73.36
16	Paid-up Equity Share Capital (Face Value Rs. 5/- each w.e.f 3 Dec 2015)	456.44	456.44	456.44	456.44	456.44	456.44
17	Debt Capital						
18	Debenture Redemption Reserve						
19	Other Equity	1,154.29	1,131.06	1,099.17	1,154.29	1,099.17	1,145.35
20	**Earning Per Share for Continuing Operations**						
	Basic	0.25	0.14	0.18	0.40	0.30	0.80
	Dilluted	0.25	0.14	0.18	0.40	0.30	0.80
21	**Earning Per Share for Discontinuing Operations**						
	Basic & Diluted	-	-	-	-	-	-
22	**Earning Per Share for Continuing & Discontinuing Operations**						
	Basic & Diluted	0.25	0.14	0.18	0.40	0.30	0.80
	Basic & Diluted (After Dividend)	0.25	0.14	0.18	0.40	0.30	0.80
	Debt Equity Ratio	0.19	0.07	0.19	0.19	0.19	0.11

VIVID GLOBAL INDUSTRIES LIMITED

REPORTING OF SEGMENT - WISE REVENUES & EXPENDITURE.

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
1	SEGMENT REVENUE						
	Local	1,160.52	1,121.65	1,003.76	2,282.17	1,621.82	3,539.41
	Export	333.00	394.53	388.67	727.54	823.14	1,838.24
		1,493.53	1,516.18	1,392.43	3,009.70	2,444.96	5,377.65
	Add: Unallocated/ Other Income	15.77	17.34	15.04	33.12	29.63	64.33
	REVENUE FROM OPERATION	1,509.30	1,533.52	1,407.47	3,042.82	2,474.59	5,441.98
2	SEGMENT RESULTS (Profit before Interest & Tax)						
	Local	1,157.24	1,102.15	983.35	2,259.39	1,572.53	3,453.86
	Export	328.88	386.47	378.16	716.46	804.72	1,805.08
	Total Segment Result	1,486.11	1,488.61	1,361.50	2,975.84	2,377.25	5,258.94
	Less: Finance Cost	25.30	17.68	32.23	42.98	36.08	119.33
	Less: Unallocated Expenses / (Income)	1,428.62	1,452.80	1,306.20	2,882.54	2,303.51	5,046.82
	Total Profit Before Tax	32.19	18.14	23.08	50.33	37.66	92.78
3	SEGMENT ASSETS						
	Local	1,072.74	999.64	973.58	1,072.74	973.58	1,106.43
	Export	66.68	183.97	394.63	66.68	394.63	297.26
	Total Segment Assets	1,139.42	1,183.62	1,368.21	1,139.42	1,368.21	1,403.69
	Unallocable Assets	2,739.58	2,400.34	2,118.12	2,739.58	2,118.12	2,351.48
	TOTAL ASSETS	3,879.01	3,583.96	3,486.34	3,879.01	3,486.34	3,755.17
4	SEGMENT LIABILITIES						
	Local	-	-	-	-	-	-
	Export	-	-	-	-	-	-
	Total Segment Liabilities	-	-	-	-	-	-
	Unallocable Liabilities	3,879.01	3,583.96	3,486.34	3,879.01	3,486.34	3,755.17
	TOTAL LIABILITIES	3,879.01	3,583.96	3,486.34	3,879.01	3,486.34	3,755.17

Information relating to Discontinued operations

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
1	Segment Revenue	-		-	-	-	-
2	Segement Result (Before Tax)	-		-	-	-	-
3	Segment Assets	-		-	-	-	-
4	Segment Liabilities	-		-	-	-	-

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
	Inter Segment Revenue	-		-	-	-	-

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Unaudited Standalone Balance Sheet as on 30th September 2026

Particulars	As at 30th September 2026	As at 31st March 2026	As at 30th September 2025
I. ASSETS			
1. NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	364.95	376.98	395.72
(b) Right of use assets	-	-	-
(c) Capital Work-in-Progress	-	-	-
(d) Investment Properties	-	-	-
(e) Goodwill	-	-	-
(f) Other Intangible Assets	-	-	-
(g) Intangible Assets Under Development	-	-	-
(h) Biological Assets Other Than Bearer Plants	-	-	-
(i) Financial Assets	-	-	-
(i) Investments	4.08	4.08	4.08
(ii) Trade receivables	-	-	-
(iii) Loans	-	-	-
(iv) Other Financial Assets	-	-	-
(j) Deferred Tax Assets (Net)	-	-	-
(k) Other Non-current Assets	96.03	92.10	92.10
	-	-	-
SUB-TOTAL	465.05	473.15	491.89
2. CURRENT ASSETS			
(a) Inventories	1,132.75	1,119.66	904.12
(b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade Receivables	1,139.42	1,403.69	1,368.21
(iii) Cash and Cash Equivalents	182.10	147.32	28.76
(iv) Bank Balances other than (iii) above	416.22	369.82	336.63
(v) Loans	-	-	-
(vi) Other Financial Assets	-	-	-
(c) Other Current Assets	543.46	241.53	356.72
	-	-	-
SUB-TOTAL	3,413.96	3,282.02	2,994.44
TOTAL ASSETS	3,879.01	3,755.17	3,486.34
II. EQUITY AND LIABILITIES			
1. EQUITY			
(a) Equity share capital	456.44	456.44	456.44
(b) Other equity	1,181.67	1,145.35	1,099.17
	1,638.12	1,601.79	1,555.62
2. LIABILITIES			
NON-CURRENT LIABILITIES	-	-	-
(a) Financial liabilities	-	-	-
(i) Borrowings	-	5.62	-
(ii) Trade Payable	-	-	-
(iii) Other financial liabilities	-	-	-
(b) Provisions	-	-	-
(c) Deferred Tax Liabilities (net)	35.54	35.54	42.00
(d) Other non current liabilities	11.12	10.62	7.94
	-	-	-
SUB-TOTAL	46.66	51.77	49.94
CURRENT LIABILITIES			
(a) Financial liabilities	-	-	-
(i) Borrowings	310.57	177.45	292.26
(ii) Trade payables	1,649.94	1,717.27	1,325.97
(iii) Other financial liabilities	-	-	-
(b) Provisions	215.13	201.47	197.93
(c) Other current liabilities	18.59	5.43	64.62
(d) Current tax liabilities (net)	-	-	-
SUB-TOTAL	2,194.24	2,101.61	1,880.78
TOTAL EQUITY AND LIABILITIES	3,879.01	3,755.17	3,486.34



Unaudited Standalone Statement of Cashflows as at 30th September 2026

Particulars	For the Half Year Ended 30th September 2026	For the Year ended 31st March 2026	For the Half Year Ended 30th September 2025
A Cash flows from operating activities			
Profit before tax from continuing operations	50.33	92.78	37.66
Profit before tax from discontinuing operations	-	-	-
	50.33	**92.78**	**37.66**
Adjustments for			
Depreciation and amortisation expense	14.88	64.49	37.52
Finance costs	42.98	119.33	36.08
Interest income	-	-	-
Dividend income	-	-	-
Provision for employee benefits expense	-	-	-
Provision for doubtful debts and advances/bad debts written off/(back)	-	-	-
Provision for contingencies (net)	-	-	-
Provision for exceptional items	-	-	-
Foreign exchange gain (net)	-	-	-
(Profit)/ loss on assets sold or discarded (net)	-	-	-
Difference in interim dividend adjusted	-	-	-
	-	-	-
Operating profit before working capital changes	**108.18**	**276.61**	**111.26**
Adjustments for			
Trade receivables, other financial assets and other assets	(37.67)	424.06	(503.78)
Inventories	(13.09)	(179.12)	36.42
Trade payables, other financial liabilities and other liabilities	(40.50)	634.12	298.48
Cash generated from operations	**16.92**	**1,155.67**	**(57.62)**
Taxes paid (net of refund)	(14.00)	(25.89)	(10.48)
Proposed Dividend	-	-	-
Net cash generated from operating activities	**2.92**	**1,129.79**	**(68.09)**
B Cash flows from investing activities			
Acquisition of property, plant and equipment (including capital work-in-progress)	(3.09)	(20.55)	(17.30)
Acquisition of intangible assets (including intangible asset under development)	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Proceeds from sale of other non-current investments	-	-	-
Proceeds from sale of current investments	-	-	-
Purchase of current investments	-	-	-
Investment in subsidiary	-	-	-
Bank balances not considered as cash and cash equivalent	-	-	-
Payment on acquisition of business	-	-	-
(Payment on)/proceeds from sale of discontinued operations	-	-	-
Interest received	-	-	-
Dividend received	-	-	-
Net cash used in investing activities	**(3.09)**	**(20.55)**	**(17.30)**
C Cash flows from financing activities			
Proceeds from borrowings	129.20	(4.53)	55.59
Repayment of borrowings	(5.62)	(56.62)	(10.22)
Repayment towards lease liabilities	-	-	-
Finance costs paid	(42.98)	(119.33)	(36.08)
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	**80.60**	**(180.48)**	**9.29**
Net decrease in cash and cash equivalents	80.43	928.75	(76.10)
Cash and cash equivalents at the Beginning of the Period	517.14	300.55	441.49
Exchange difference on translation of foreign currency cash and cash equivalents	-	-	-
Movement in cash and cash equivalents pertaining to discontinued operations	-	-	-
Cash and cash equivalents at the End of the Period	**597.57**	**1,229.30**	**365.39**

VIVID GLOBAL INDUSTRIES LIMITED

Notes :

1 Total comprehensive income reconciliation

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
Net Profit as per Previous GAAP	23.23	13.09	16.66	36.32	27.19	73.36
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	23.23	13.09	16.66	36.32	27.19	73.36
Other Comprehensive Income						
Total Comprehensive Income	23.23	13.09	16.66	36.32	27.19	73.36

2 Equity Reconciliation

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
Equity under previous GAAP	456.44	456.44	456.44	456.44	456.44	456.44
Fair Value of Mutual Fund						
Taxes						
Others						
Equity as per Ind AS	456.44	456.44	456.44	456.44	456.44	456.44

3 Foreign Exchange Gain / Loass

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
Net Foreign Exchange (Gain)/Loss	9.69	4.04	18.47	13.73	12.87	61.28
Net Foreign Exchange (Gain)/Loss arising from hedging	-	-	-	-	-	-

4 The above results were received by the audit committee and taken on record at the meeting of the Board of Directors of the company held on 04/11/2026

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

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

7 Formula used for calculation of Ratios (Continuing operations):
a) Debt Equity Ratio = Debt / Equity
(Debt: Long-term borrowings +Current maturities of long term borrowings +Short-term borrowings)
(Equity: Shareholder's Funds)

8 During the Quarter ended 30th September 2026, no investors' complaints were received which were redressed during the quarter itself. There was no complaint pending at the beginning or at the end of the quarter.

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

10 Tax Liability for the quarter under review, is under the Normal Income Tax for the Quarter ended on 30th September 2026

11 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 During the quarter, the Company suffered some Loss of Stock and damages to the Boundry Walls of its Factory at Tarapur due to heavy Rains in that region. These losses were covered by Insurance and the necessary claims were lodged with the Insurance Company. As on the date of this report, the Company received insurance claim settlements in respect of stock loss and damage to the boundary wall, the details of which are as follows:

Particulars	Claim Amount (₹)	Amount Received (₹)	Deduction (₹)
Stock Insurance Claim	18,50,600	11,59,024	6,91,576
Boundary Wall Insurance Claim	6,77,112	2,49,833	4,27,279
Total	**25,27,712**	**14,08,857**	**11,18,855**

The Company received a total insurance claim settlement of ₹14,08,857 against total claims of ₹25,27,712, resulting in total deductions of ₹11,18,855 by the insurance company.

- The above insurance claims relate to stock loss and damage to the boundary wall. The accounting treatment of the claim proceeds shall be made in accordance with the applicable accounting standards and the nature of the respective losses.

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

VIVID GLOBAL INDUSTRIES LTD.

SUMISH S. MODY
Managing Director

VIVID GLOBAL INDUSTRIES LIMITED

Place : Mumbai, India
Date : 04/11/2026