



VIVID GLOBAL INDUSTRIES LTD.

(A Govt. of India recognised 'Star Export House')

CIN No. : L24100MH1987PLC043911

Contact Address For Correspondence :

C/o. Sumichem Corporation, 1-D, Dhannur Bldg.,

Sir P. M. Road, Fort, Mumbai - 400001, India

Tel.: (91) 22-2261 9531 / 2261 9550 URL : www.vividglobalinds.com

Email : info@vividglobalinds.com



Date: 22/05/2026

The Manager
Listing Department,
Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street, Fort,
Mumbai-400001

Kind Attn: Listing Department / Department of Corporate Affairs.

Sub: Outcome of the Board Meeting held on 22nd May, 2026. Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: 524576

Dear Sir,

The Board of Directors in its meeting held on 22nd May, 2026 at 04.00 p.m. inter-alia, approved the following:

1. Audited Financial Statement of Accounts for the quarter and year ended on 31st March, 2026, the audited Statement of Assets and Liabilities and the audited Cash Flow Statement as at that date along with Independent Auditor's Report thereon.

The Board Meeting concluded at 4:35 p.m.

Kindly take the above in your records and acknowledge the receipt of the same.

Thanking You.

**Yours Faithfully,
For Vivid Global Industries Limited**

**Sumish Sudhir Mody
Managing Director
DIN NO: 00318652**

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 2026

(Rs. In LAKH)

Sr.No	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Income from Operations	1,460.02	1,472.67	1,311.41	5,377.65	4,102.32
	Other Income	17.71	16.99	17.03	64.33	61.05
1	Total Income from operations (net)	1,477.73	1,489.66	1,328.44	5,441.98	4,163.37
	Expenses					
	a. Cost of Material Consumed					
	b. Purchase of Goods	1,407.39	1,044.72	782.29	4,264.17	2,867.69
	c. Changes in inventories of finished goods, work-in- progress and stock-in-trade	(320.21)	104.67	244.56	(179.12)	199.31
	d. Employee benefits expense	63.39	68.95	61.07	251.68	241.23
	e. Power & Fuel	5.50	5.54	5.28	23.31	23.64
	f. Freight & Forwarding Charges	5.53	1.52	8.13	28.96	30.23
	g. Finance Cost	65.58	17.67	12.25	119.33	51.36
	h. Depreciation and Amortisation expense	7.88	19.10	18.28	64.49	74.16
	i. Extra Ordinary Expenses	-	-	-	-	-
	j. Other Expenses	213.57	201.46	179.74	776.37	622.45
2	Total Expenses	1,448.65	1,463.62	1,311.62	5,349.20	4,110.06
3	Profit/ (Loss) from Operations before Tax (1 - 2)	29.08	26.04	16.82	92.78	53.31
	Tax Expense					
	Current Tax	8.16	7.24	9.09	25.89	19.24
	Deferred Tax	(6.46)	-	(4.51)	(6.46)	(4.51)
4	Total Tax Expenses	1.70	7.24	4.58	19.42	14.73
5	Profit from continuing operations after tax	27.38	18.79	12.25	73.36	38.58
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)	27.38	18.79	12.25	73.36	38.58
	Dividends					
	Interim Dividend	-	-	-	-	-
	Proposed Dividend	-	-	-	-	-
11	Total Dividend	-	-	-	-	-
12	Profit for the period (10-11) (After dividends)	27.38	18.79	12.25	73.36	38.58
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)	27.38	18.79	12.25	73.36	38.58
15	Total Other Comprehensive Income for the Period (12+13) (After Dividends)	27.38	18.79	12.25	73.36	38.58
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
17	Debt Capital					
18	Debt Redemption Reserve					
19	Other Equity	1,145.35	1,117.97	1,071.99	1,145.35	1,071.99
20	Earning Per Share for Continuing Operations					
	Basic & Diluted	0.30	0.21	0.13	0.80	0.42
21	Earning Per Share for Discontinuing Operations					
	Basic & Diluted	-	-	-	-	-
22	Earning Per Share for Continuing & Discontinuing Operations					
	Basic & Diluted	0.30	0.21	0.13	0.80	0.42
	Basic & Diluted (After Dividend)	0.30	0.21	0.13	0.80	0.42
	Debt Equity Ratio	0.11	0.15	0.16	0.11	0.16
	Debt Service Coverage Ratio	18.90	16.95	11.06	15.01	4.89



REPORTING OF SEGMENT - WISE REVENUES & EXPENDITURE.

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
1	SEGMENT REVENUE					
	Local	1,080.75	836.84	639.70	3,539.41	2,340.22
	Export	379.28	635.83	671.71	1,838.24	1,762.10
		1,460.02	1,472.67	1,311.41	5,377.65	4,102.32
	Add: Unallocated/ Other Income	17.71	16.99	17.03	64.33	61.05
	REVENUE FROM OPERATION	1,477.73	1,489.66	1,328.44	5,441.98	4,163.37
2	SEGMENT RESULTS (Profit before Interest & Tax)					
	Local	1,063.33	818.00	609.38	3,453.86	2,271.83
	Export	372.88	625.00	662.29	1,805.08	1,726.09
	Total Segment Result	1,436.21	1,443.01	1,271.67	5,258.94	3,997.92
	Less: Finance Cost	65.58	17.67	12.25	119.33	51.36
	Less: Unallocated Expenses / (Income)	1,341.54	1,399.30	1,242.60	5,046.82	3,893.25
	Total Profit Before Tax	29.08	26.04	16.82	92.78	53.31
3	SEGMENT ASSETS					
	Local	1,106.43	989.12	450.85	1,106.43	450.85
	Export	297.26	553.23	497.82	297.26	497.82
	Total Segment Assets	1,403.69	1,542.35	948.67	1,403.69	948.67
	Unallocable Assets	2,351.48	1,866.26	2,166.70	2,351.48	2,166.70
	TOTAL ASSETS	3,755.17	3,408.60	3,115.37	3,755.17	3,115.37
4	SEGMENT LIABILITIES					
	Local	-	-	-	-	-
	Export	-	-	-	-	-
	Total Segment Liabilities	-	-	-	-	-
	Unallocable Liabilities	3,755.17	3,408.60	3,115.37	3,755.17	3,115.37
	TOTAL LIABILITIES	3,755.17	3,408.60	3,115.37	3,755.17	3,115.37
Information relating to Discontinued operations						
	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
1	Segment Revenue	-	-	-	-	-
2	Segment Result (Before Tax)	-	-	-	-	-
3	Segment Assets	-	-	-	-	-
4	Segment Liabilities	-	-	-	-	-
	Particulars	Quarter Ended			Year Ended	
		31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Inter Segment Revenue	-	-	-	-	-



Standalone Audited Balance Sheet as on 31st March 2026

Particulars	As at March 31 2026	As at March 31 2025
I. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	376.98	415.94
(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
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other Financial Assets	-	-
(j) Deferred Tax Assets (Net)	-	-
(k) Other Non-current Assets	92.10	92.17
SUB-TOTAL	473.15	512.19
2. CURRENT ASSETS		
(a) Inventories	1,119.66	940.54
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	1,403.69	948.67
(iii) Cash and Cash Equivalents	147.32	181.34
(iv) Bank Balances other than (iii) above	369.82	260.15
(v) Loans	-	-
(vi) Other Financial Assets	-	-
(c) Other Current Assets	241.53	272.49
SUB-TOTAL	3,282.02	2,603.18
TOTAL ASSETS	3,755.17	3,115.37
II. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity share capital	456.44	456.44
(b) Other equity	1,145.35	1,071.99
	1,601.79	1,528.43
2. LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial liabilities	-	-
(i) Borrowings	5.62	10.22
(ii) Trade Payable	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred ta liabilities (net)	35.54	42.00
(d) Other non current liabilities	10.62	7.69
	-	-
SUB-TOTAL	51.77	59.91
CURRENT LIABILITIES		
(a) Financial liabilities	-	-
(i) Borrowings	177.45	237.00
(ii) Trade payables	1,717.27	1,097.62
(iii) Other financial liabilities	-	-
(b) Provisions	201.47	175.42
(c) Other current liabilities	5.43	16.99
(d) Current tax liabilities (net)	-	-
	-	-
SUB-TOTAL	2,101.61	1,527.03
TOTAL EQUITY AND LIABILITIES	3,755.17	3,115.37



Standalone Statement of Cash Flows for the year ended 31 March 2026

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A Cash flows from operating activities		
Profit before tax from continuing operations	92.78	53.31
Profit before tax from discontinuing operations	-	-
	92.78	53.31
Adjustments for		
Depreciation and amortisation expense	64.49	74.16
Finance costs	119.33	51.36
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	-	-
	276.61	178.83
Operating profit before working capital changes		
Adjustments for		
Trade receivables, other financial assets and other assets	424.06	(331.96)
Inventories	(179.12)	199.31
Trade payables, other financial liabilities and other liabilities	634.12	191.35
Cash generated from operations *	1,155.67	237.52
Taxes paid (net of refund)	(25.89)	(19.24)
Proposed Dividend	-	-
	1,129.79	218.28
Net cash generated from operating activities		
B Cash flows from investing activities		
Acquisition of property, plant and equipment (including capital work-in-progress)	(20.55)	(20.55)
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	-	-
	(20.55)	(20.55)
Net cash used in investing activities		
C Cash flows from financing activities		
Proceeds from borrowings	(4.53)	4.71
Repayment of borrowings	(56.62)	(152.27)
Repayment towards lease liabilities	-	-
Finance costs paid	(119.33)	(51.36)
Bank balances in dividend and restricted account	-	-
Reduction in Dividend Paid for FY 2018-19	-	-
Dividends paid including distribution tax	-	-
	(180.48)	(198.91)
Net cash used in financing activities		
Net decrease in cash and cash equivalents	928.75	(1.18)
Cash and cash equivalents as at 1 April	300.55	301.73
Exchange difference on translation of foreign currency cash and cash equivalents	-	-
Movement in cash and cash equivalents pertaining to discontinued operations	-	-
	1,229.30	300.55
Cash and cash equivalents as at 31 March		



Notes :

1 Total comprehensive income reconciliation

Particulars	Quarter Ended			Year Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
Net Profit as per Previous GAAP	27.38	18.79	12.25	73.36	38.58
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	27.38	18.79	12.25	73.36	38.58
Other Comprehensive Income					
Total Comprehensive Income	27.38	18.79	12.25	73.36	38.58

2 Equity Reconciliation

Particulars	Quarter Ended			Year Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
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

Particulars	Quarter Ended			Year Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
Net Foreign Exchange (Gain)/Loss	43.56	6.91	(5.90)	61.28	(7.54)
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 22nd May 2026
- 5 The statutory Auditors of the company have carried out a Audited Review of the results for the Quarter ended March 31st 2026
- 6 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.
- 7 Figure for the corresponding period/previous year have been rearranged and regrouped wherever necessary.
- 8 During the Quarter ended 31st March 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 31st March 2026.
- 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)
- 12 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.

Place : Mumbai
Date : 22/05/2026

VIVID GLOBAL INDUSTRIES LTD.


SUMISH S. MODY
MANAGING DIRECTOR





Independent Auditor's Report

To the Board of Directors of

M/s VIVID GLOBAL INDUSTRIES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Vivid Global Industries Limited (the company) for the quarter ended 31st March 2026 and the year to date results for the period from 01st April 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March 2026 as well as the year to date results for the period 01st April 2025 to 31st March 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

UDIN No:- 26039707HIKNDJ5956

For K.M. Kapadia and Associates

Chartered Accountants

FRN: 104777W

Kamlesh M. Kapadia

Mem. No.: 039707



Date: 22 May 2026

Place: Mumbai



VIVID GLOBAL INDUSTRIES LIMITED

(A Govt. of India recognised 'Star Export House')

CIN No. : L24100MH1987PLC043911

Contact Address For Correspondence :

C/o. Sumichem Corporation, 1-D, Dhannur Bldg.,

Sir P. M. Road, Fort, Mumbai - 400001, India

Tel.: (91) 22-2261 9531 / 2261 9550 URL : www.vividglobalinds.com

Email : info@vividglobalinds.com



Date: 22/05/2026

To,
The Manager
Listing Department,
Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street, Fort,
Mumbai - 400001

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: 524576

Dear Sir/Madam,

DECLARATION

I, Sumiran Sumish Mody, Chief Financial Officer of Vivid Global Industries Ltd. (CIN: L24100MH1987PLC043911) having its Registered office at D - 21/1 MIDC Tarapur, Via Boisar, Thane - 401506, hereby declare that, the Statutory Auditor of the Company M/S. K. M. Kapadia & Associates (FRN: 104777W) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended on 31 March, 2026.

This Declaration given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/201 6-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your record.

Thanking You.

Yours Faithfully,
For Vivid Global Industries Limited

Sumiran Sumish Mody
Chief Financial Officer



Regd. Office : D-21/1, M.I.D.C. Tarapur, Boisar, Palghar, Maharashtra - 401506, INDIA

Factory : Plot No. 143, 2nd Phase, GIDC, Vapi IE, Gujarat, Valsad - 396195