

VIVID MERCANTILE LIMITED

CIN: L74110GJ1994PLC021483

Registered Office: G/19, Hemkut Owners Association,
Opp. Capital Comm Centre, Ashram Road, Ahmedabad - 380009, Gujarat.

Contact: 079-48921375; **Website:** www.vividmercantile.com

Email: complianceviel@gmail.com

To
The General Manager Listing,
The Corporate Relations Department,
BSE LIMITED
PJ Towers, 25th floor, Dalal Street,
Mumbai -400 001

Date: October 10, 2025

Scrip Code:542046

Subject: Outcome of Board Meeting.

Ref: Submission of Unaudited Financial Results (Standalone) for the Quarter and Half Year ended on 30th September, 2025.

We hereby wish to inform the Exchange, that the meeting of the Board of Directors of the Company was held today i.e. October 10, 2025 which commenced at 03:00 p.m. and ended at 04:15 p.m., IST. The Board of Directors of the Company ("Board") has, inter-alia;

- 1. Approved the unaudited financial results for the quarter and half year ended September 30, 2025.**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited standalone financial results of the Company for the quarter ended September 30, 2025, along with the Auditor's Limited Review Report thereon, are enclosed herewith.

For Vivid Mercantile Limited,

Satishkumar Ramanlal Gajjar
Digitally signed by Satishkumar Ramanlal Gajjar
DN: cn=Satishkumar Ramanlal Gajjar, email=S.Ramanlal.Gajjar@vividmercantile.com, o=Vivid Mercantile Limited, ou=Vivid Mercantile Limited, c=IN
2.5.4.201=622e4a20238470575e44e77025ee
3022a109e0c291035a705a04970e
emailCode=380004, cn=Gajjar,
00704500ee78f665d6a60712ab085384209
com/Satishkumar Ramanlal Gajjar
Date: 2025.10.10 16:18:00 +05'30'

Satishkumar Ramanlal Gajjar
(DIN: 05254111)

VIVID MERCANTILE LIMITED		
CIN:- L74110GJ1994PLC021483		
G/19, Hemkut Owners Association, Opp. Capital Comm Centre, Ashram Road, Ahmedabad, Gujarat, 380009		
STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2025		
Particulars	Half Year Ended	Year Ended
	30.09.2025	31.03.2025
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	22.80	23.24
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)	0.00	0.00
Total Non Current Assets	22.80	23.24
(2) Current Assets		
Inventories	2,087.83	1,938.91
Current Financial Assets		
(a) Current investments	2325.57	2,339.84
(b) Trade receivables	813.36	756.47
(c) Cash and cash equivalents	28.65	10.65
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	0.00	0.00
(f) Other Current Financial Assets	0.00	
Total Current Financial Assets	3167.58	3,106.96
Current Tax Assets (net)		
Other Current Assets	1,236.63	850.60
Total Current Assets	6,492.04	5,896.47
Total Assets	6514.84	5,919.71
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1002.56	1,002.56
Other Equity	4581.81	4,369.22
Total Equity	5584.37	5,371.78
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)	109.88	111.62
Other non current liabilities		
Total Non-Current Liabilities	109.88	111.62
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	578.36	250.54
(b) Trade Payables , current		3.79
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	0.78	0.00
(c) Other current financial liabilities		
Total Current Financial Liabilities	579.14	254.33
Other Current liabilities	79.67	0.68
Provision, current	161.78	181.30
Current tax liabilities (net)		
Total Current Liabilities	820.59	436.31
Total Liabilities	930.47	547.93
Total Equity and Liabilities	6514.84	5,919.71



By order of the Board of Directors
For , Vivid Mercantile Limited

S.R. Gajjar

Satishkumar R. Gajjar
(Managing Director)
DIN : 05254111

Date: 10-10-2025
Place: Ahmedabad

VIVID MERCANTILE LIMITED

CIN:- L74110GJ1994PLC021483

G/19, Hemkut Owners Association, Opp. Capital Comm Centre, Ashram Road, Ahmedabad, Gujarat, 380009

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2025

in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	136.57	169.24	32.86	305.81	980.76	1370.99
II	Other Income	0.02	0.00	-24.26	0.02	2.28	304.27
III	Total Income (I + II)	136.59	169.24	8.60	305.83	983.04	1675.26
IV	Expenses:						
	Cost of materials consumed		-	-	-	-	-
	Purchase of Stock-in-Trade	92.51	62.47	338.74	154.98	562.31	1508.65
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-93.51	(62.47)	(360.71)	-155.98	329.03	(35.62)
	Employee Benefit Expense	7.18	7.19	3.58	14.37	6.84	27.21
	Financial Costs	0.09	0.00	0.01	0.09	0.01	0.05
	Depreciation and Amortization Expense	0.44	0.00	1.09	0.44	1.09	0.99
	Other Expenses	-8.36	22.70	0.90	14.34	8.42	14.54
	Total Expense	-1.65	29.89	-16.39	28.24	907.70	1515.82
V	Profit before exceptional items and tax (III - IV)	138.24	139.35	24.99	277.59	75.34	159.44
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V - VI)	138.24	139.35	24.99	277.59	75.34	159.44
VIII	Tax expense:						
	(1) Current tax	47.00	18.00	-	65.00	10.00	20.00
	(2) Deferred tax	-	-	-	-	-	1.74
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	91.24	121.35	24.99	212.59	65.34	137.70
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	91.24	121.35	24.99	212.59	65.34	137.70
XIV	Other comprehensive income net of tax	0.00	-	217.21	-	192.16	981.97
XV	Total Comprehensive Income for the year	91.24	121.35	242.20	212.59	257.50	1,119.67
XVI	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 1 each)	1002.56	1002.56	1002.56	1002.56	1002.56	1002.56
XVII	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing operations	0.91	1.21	2.42	2.12	2.57	1.37
	(2) Diluted earnings (loss) per share from continuing operations	0.91	1.21	2.42	2.12	2.57	1.37
	Earning per equity share for discontinued operations						
	(1) Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	(2) Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Earning per equity share						
	(1) Basic earnings(loss) per share from continuing and discontinued operations	0.91	1.21	2.42	2.12	2.57	1.37
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.91	1.21	2.42	2.12	2.57	1.37

Notes:

- 1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 10.10.2025
- 2) The Company's business activity fall within a single primary business segment.
- 3). Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors
For , Vivid Mercantile Limited



S.R. Gajjar

Satishkumar R. Gajjar
(Managing Director)
DIN : 05254111

Date: 10-10-2025
Place: Ahmedabad

VIVID MERCANTILE LIMITED

CIN:- L74110GJ1994PLC021483

G/19, Hemkut Owners Association, Opp. Capital Comm Centre, Ashram Road, Ahmedabad, Gujarat, 380009

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2025	Half Year ended 30.09.2024
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items		
Add : Non Cash & Non Operating Expenses	277.59	75.34
Depreciation	0.44	1.09
Interest Expenses	0.09	0.01
Other Income	-0.02	-2.28
Operating Profit before Working Capital Changes	278.10	74.16
Adjustment for;		
(Increase) / Decrease in Inventory	-148.92	329.03
(Increase) / Decrease in Trade Receivable	-56.89	-1111.15
Increase/(Decrease) in Trade Payables	0.78	-3.77
(Increase)/ Decrease in Loans & Advances	0.00	-284.69
(Increase) / Decrease in other Current Assets	-386.03	-4.43
(Increase) / Decrease in other Current Financial Assets	0.00	0.00
Increase / (Decrease) in Current Liabilities	78.99	-0.65
Increase / (Decrease) in Short Term Provisions	-19.54	6.38
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	-253.51	-995.12
Taxes Paid	65.00	10.00
Net Cash Flow from Operating Activities	-318.51	-1005.12
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	-0.80
(Increase) / Decrease in Investments & Accrued Incomw	14.27	1037.54
(Increase) / Decrease in other Non current Investments		
Other Income	0.02	2.28
Net Cash Flow from Investing Activities	14.29	1039.02
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	327.82	82.10
Increase / (Decrease) in Long term Borrowings		
Finance Cost	-0.09	-0.01
Adjustment of earlier in Retained Earning	-5.52	
Net Cash Flow from Financing Activities	322.21	82.09
Net Increase / (Decrease) in Cash & Cash Equivalents	18.00	116.00
Opening Balance of Cash & Cash Equivalents	10.65	11.04
Closing Balance of Cash & Cash Equivalents	28.65	127.04
Net Increase / (Decrease) in Cash & Cash Equivalents	18.00	116.00



By order of the Board of Directors
For , Vivid Mercantile Limited

Satishkumar R. Gajjar
(Managing Director)

DIN : 05254111

Date: 10-10-2025
Place:- Ahmedabad

SHAH KARIA & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Vivid Mercantile Limited

We have reviewed the accompanying statement of unaudited financial results of Vivid Mercantile Limited (the "Company") for the quarter ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (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. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **SHAH KARIA & ASSOCIATES**
Chartered Accountants
FRN: 131546W



Priyank Shah
Partner
Membership No.: 118627



UDIN: 25118627BMKTEU7588

Date: October 10, 2025
Place: Ahmedabad