VIVID MERCANTILE LIMITED

(CIN: L74110GJ1994PLC021483)
Reg. office: G/19, Hemkut Owners Association, Opp. Capital Comm Centre, Ashram Road, Ahmedabad - 380009, Gujarat
Email: complianceviel@gmail.com **Website**: www.vividmercantile.com
Contact No. 079-48921375

27th October, 2026

To,
The General Manager
Department of Corporate Services
The BSE Limited
Phiroz Jeejeebhoy Tower
Dalal Street, Mumbai-400001

Sub: Outcome of the Meeting of Board of Directors as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: VIVID MERCANTILE LIMITED (Script Code - 542046)

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that a Board of Directors of the Company in their meeting held on today i.e. Tuesday, 27th October, 2026 inter-alia considered and approved following along with other matters:

Unaudited Standalone Financial Results for the quarter and Half Year Ended 30th Sep, 2026 along with the Limited Review Report.

We enclosed herewith the Unaudited Standalone Financial Results along with the Limited Review Reports thereon for the quarter and half year ended 30th Sep, 2026 as reviewed and recommended by the Audit Committee and have been approved and taken on record at the meeting of the Board of Directors of the Company held today.

Further, in pursuance to the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the Company's Code of Conduct formulated thereunder, the trading window for dealing in securities of the Company for all the designated persons shall remain closed up to 48 hours from the conclusion of the Meeting.
The aforesaid information is also available on the website of the Company.

The Meeting was commenced at 02:00 P.M. and concluded at 2:30 P.M.

You are requested to kindly take the same on record.

For, VIVID MERCANTILE LIMITED

Satishkumar Ramanlal Gajjar
Digitally signed by Satishkumar Ramanlal Gajjar
Date: 2026.10.27 14:37:10 +05'30'

Satishkumar Ramanlal Gajjar
Managing Director
(DIN: 05254111)

Encl: As Stated

P. H.SHAH & CO.
CHARTERED ACCOUNTANTS

HO:402, Landmark Building, besides titanium city center, 100 ft Anandnagar road,Satellite,Ahmedabad380015
Tele:079-46017938 (M):9426518279 Whats app no:9426518279 E-mail:pamil_shah@yahoo.com
Branch:207,City Point ,Near Paras Cinema, Santram Road ,Nadiad-387001 (M)9428152002

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
Behind M. J. Library,
Opp. Stock Exchange
Ellisbridge, Ahmedabad,
Gujarat, 380006

We have reviewed the accompanying statement of unaudited financial results of **Vivid Mercantile Limited** (the "Company") for the quarter and half year ended September 30, 2026 (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 P H SHAH & CO
Chartered Accountants
FRN:115464W

Pamil H Shah
Partner
Membership No.: 049552

Date: 27/10/2026
Place: Ahmedabad
UDIN: 26049552LMZHZH3817

VIVID MERCANTILE LIMITED

CIN:- L74110GJ1994PLC021483

Basement Medicare Centre, Behind M. J. Library, Opp. Stock Exchange Ellisbridge, Ahmedabad, Gujarat, 380006

STATEMENT OF ASSET & LIABLITIES AS ON 30th SEPTEMBER, 2026

Particulars	Half Year Ended	Year Ended
	30.09.2026	31.03.2026
	Unaudited (in lakh)	Audited (in lakh)
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	21.81	22.39
(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	0.00	5.88
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)	0.00	0.00
Total Non Current Assets	**21.81**	**28.27**
(2) Current Assets		
Inventories	1,358.59	478.25
Current Financial Assets		
(a) Current investments	3337.45	3,502.50
(b) Trade receivables	235.64	426.86
(c) Cash and cash equivalents	42.70	227.09
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	539.96	520.70
(f) Other Current Financial Assets	0.00	0.00
Total Current Financial Assets	**4155.75**	**4,677.15**
Current Tax Assets (net)		
Other Current Assets	692.23	1,929.81
Total Current Assets	**6,206.57**	**7,085.22**
Total Assets	**6228.38**	**7,113.49**
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1002.56	1,002.56
Other Equity	4719.22	4,617.79
Total Equity	**5721.78**	**5,620.35**
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current	7.00	7.00
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities		
Provision, non current		
Deffered tax liabilities (net)	114.20	114.20
Other non current liabilities		
Total Non-Current Liabilities	**121.20**	**121.20**
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	0.00	0.00
(b) Trade Payables , current		0.00
(i) Total Outstanding dues of Micro Small & Medium Enterprises		
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	0.00	806.78
(c) Other current financial liabilities		
Total Current Financial Liabilities	**0.00**	**806.78**
Other Current liabilities	0.16	1.10
Provision, current	385.24	564.06
Current tax liabilities (net)		
Total Current Liabilities	**385.40**	**1,371.94**
Total Liabilities	**506.60**	**1,493.14**
Total Equity and Liabilities	**6228.38**	**7,113.49**

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

VIVID MERCANTILE LIMITED AHMEDABAD

Satishkumar R. Gajjar
(Managing Director)
DIN : 05254111

Date: 27.10.2026
Place: Ahmedabad

VIVID MERCANTILE LIMITED

CIN:- L74110GJ1994PLC021483

Basement Medicare Centre, Behind M. J. Library, Opp. Stock Exchange Ellisbridge, Ahmedabad, Gujarat, 380006

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2026

` in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	370.54	207.66	136.57	578.20	305.81	4691.06
II	Other Income	3.28	319.95	0.02	323.23	0.02	172.90
III	***Total Income (I +II)***	**373.82**	**527.61**	**136.59**	**901.43**	**305.83**	**4863.96**
IV	***Expenses:***						
	Cost of materials consumed		-	-	-	-	-
	Purchase of Stock-in-Trade	85.75	1538.21	92.51	1623.96	154.98	1985.69
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	214.17	(1,094.51)	(93.51)	-880.34	-155.98	1,460.66
	Employee Benefit Expense	14.49	3.60	7.18	18.09	14.37	38.08
	Financial Costs	0.00	-	0.09	0.00	0.09	0.12
	Depreciation and Amortization Expense	0.29	0.29	0.44	0.58	0.44	1.01
	Other Expenses	-0.30	20.09	(8.36)	19.79	14.34	77.03
	Total Expense	**314.40**	**467.68**	**-1.65**	**782.08**	**28.24**	**3562.59**
V	**Profit before exceptional items and tax (III - IV)**	**59.43**	**59.93**	**138.24**	**119.35**	**277.59**	**1301.37**
VI	Exceptional Items	-	-	-			-
VII	**Profit before tax (V- VI)**	**59.43**	**59.93**	**138.24**	**119.35**	**277.59**	**1301.37**
VIII	***Tax expense:***						
	(1) Current tax	9.00	8.92	47.00	17.92	65.00	220.00
	(2) Deferred tax	-	-	-	-	-	2.58
IX	Profit(Loss) from the perid from continuing operations (VII - VIII)	**50.43**	**51.01**	**91.24**	**101.43**	**212.59**	**1,078.79**
X	Profit(Loss) from the period from dicontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	**Profit/(Loss) for the period (IX + XII)**	**50.43**	**51.01**	**91.24**	**101.43**	**212.59**	**1,078.79**
XIV	Other comprehensive income net of tax	**0.00**	**-**	**-**	**-**	**-**	**151.74**
XV	**Total Comprehnsive Income for the year**	**50.43**	**51.01**	**91.24**	**101.43**	**212.59**	**1,230.53**
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	0.05	0.05	0.09	0.10	0.21	1.08
	(2) Diluted earnings (loss) per share from continuing operations	0.05	0.05	0.09	0.10	0.21	1.08
	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	0.05	0.05	0.09	0.10	0.21	1.08
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.05	0.05	0.09	0.10	0.21	1.08

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 26.10.2026

2) The Company's business activity fall within a singal 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

VIVID MERCANTILE LIMITED AHMEDABAD

Satishkumar R. Gajjar
(Managing Director)
DIN : 05254111

Date: 27.10.2026
Place: Ahmedabad

VIVID MERCANTILE LIMITED

CIN:- L74110GJ1994PLC021483

Basement Medicare Centre, Behind M. J. Library, Opp. Stock Exchange Ellisbridge, Ahmedabad, Gujarat, 380006

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(Rs. In Lacs)

PARTICULARS	Half Year ended 30.09.2026	Half Year ended 30.09.2025
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	119.35	277.59
Add : Non Cash & Non Operating Expenses		
Depreciation	0.58	0.44
Interest Expenses	0.00	0.09
Other Income	-323.23	-0.02
Operating Profit before Working Capital Changes	**-203.30**	**278.10**
Adjustment for;		
(Increase) / Decrease in Inventory	-880.34	-148.92
(Increase) / Decrease in Trade Receivable	191.22	-56.89
Increase/(Decrease) in Trade Payables	-806.78	0.78
(Increase)/ Decrease in Loans & Advances	-19.26	0.00
(Increase) / Decrease in other Current Assets	1237.58	-386.03
(Increase) / Decrease in other Current Fianancial Assets	0.00	0.00
Increase / (Decrease) in Current Liabilities	-0.94	78.99
Increase / (Decrease) in Short Term Provisions	-178.82	-19.54
(Increase) / Decrease in Current Investment		
Cash Generated from Operation	**-660.64**	**-253.51**
Taxes Paid	17.92	65.00
Net Cash Flow from Operating Activities	**-678.56**	**-318.51**
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	0.00
(Increase) / Decrease in Investments & Accured Incomw	165.05	14.27
(Increase) / Decrease in other Non current Investments	5.88	
Other Income	323.23	0.02
Net Cash Flow from Investing Activities	**494.16**	**14.29**
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	0.00	327.82
Increase / (Decrease) in Long term Borrowings		
Finance Cost	0.00	-0.09
Adjustment of earlier in Retained Earning	0.00	-5.52
Net Cash Flow from Financing Activities	**0.00**	**322.21**
Net Increase / (Decrease) in Cash & Cash Equivalents	**-184.39**	**18.00**
Opening Balance of Cash & Cash Equivalents	227.09	10.65
Closing Balance of Cash & Cash Equivalents	42.70	28.65
Net Increase / (Decrease) in Cash & Cash Equivalents	**-184.39**	**18.00**

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

Satishkumar R. Gajjar
(Managing Director)
DIN : 05254111

Date: 27.10.2026
Place:- Ahmedabad