

Date: 28th May 2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.
'Exchange Plaza', Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.

NSE Symbol: VIVIDEL

Dear Sir / Madam,

This is with reference to the deficiency/non-submission observed in respect of the Outcome of Board Meeting – Financial Results submitted to the Exchange dated 14th May, 2026.

We hereby submit our reply as under:

Query 1: Segment details not submitted

Reply:

The Company is engaged in only one reportable segment, namely “Other Electrical Equipment”.

Query 2: Financial results submitted are not as per the format prescribed by SEBI

- a. Disclosure of utilization of issue proceeds not provided as per Regulation 262.**
- b. Notes to financial results are missing.**

Reply:

The Company was listed on NSE with effect from 7th April, 2026. During the year ended 31st March, 2026, the Company had opened its Initial Public Offer (“IPO”) for subscription prior to the balance sheet date. However, the allotment of equity shares and receipt of IPO proceeds were completed after the balance sheet date.

Accordingly, as on 31st March, 2026, the IPO proceeds were not available for utilisation by the Company and the application monies were lying in the designated escrow account. Hence, disclosure relating to utilisation of issue proceeds pursuant to Regulation 262 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 was not applicable for the financial year ended 31st March, 2026.

The Company shall provide the disclosure of utilisation of IPO proceeds in the subsequent reporting periods after receipt and utilisation of the said proceeds.
Further, the Notes to Financial Results are being submitted separately in the prescribed format along with this reply for compliance purposes.

Kindly take the above on record.

For and on behalf of Vivid Electromech Limited

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ATTAVAR SAMEER V ATTAVAR
Date: 2026.05.28
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Sameer Attavar
Managing Director
DIN: 01827382

DIN : 09614137

VIVID ELECTROMECH LIMITED (FORMERLY KNOWN AS VIVID ELECTROMECH PRIVATE LIMITED)

CIN : U31200MH1980PLC057679

Registered Office Address : A-173/7, TTC Industrial Area, MIDC Industrial Area, Koper Khairane, Navi Mumbai - 400 710

Email id : accountsvs@vividgroup.in

(₹ in lakhs)

STATEMENT OF STANDALONE AUDITED ASSETS & LIABILITIES AS ON 31-03-2025

Particulars	As at 31-Mar-25	As at 31-Mar-25
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	700.38	350.19
(b) Reserves and Surplus	6,639.73	3,829.22
2 Non-Current Liabilities		
(a) Long-Term Borrowings	1,965.65	22.57
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term liabilities	12.50	12.50
(d) Long Term provisions	59.60	37.79
3 Current Liabilities		
(a) Short-Term Borrowings	1,363.95	400.54
(b) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	68.97	6.82
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	6,471.46	5,780.22
(c) Other Current Liabilities	1,094.87	428.20
(d) Short-Term Provisions	1,104.57	884.14
Total	19,480.69	11,530.28
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	4,387.98	2,308.29
(ii) Intangible Assets	1.81	0.58
(iii) Capital Work-in-progress	1,338.98	-
(b) Non-current Investments	18.81	20.04
(c) Deferred Tax Assets (Net)	52.08	25.06
(d) Long-Term Loans and Advances	786.75	219.96
(e) Other non-current assets	91.23	148.79
2 Current Assets		
(a) Current Investments	-	-
(b) Inventories	866.05	1,805.12
(c) Trade receivables	11,549.61	5,055.91
(d) Cash and Bank Balances	226.77	533.28
(e) Short-Term Loans and Advances	170.85	280.64
(f) Other current assets	90.68	43.22
Total	19,480.69	11,530.28

As per our report of even date

For YRKDAJ & Associates LLP

Chartered Accountants

Firm Reg. No. W100288

Peer Review Certificate No. 015404

Diwakar S. Shetty

Partner

Membership No. 155128

UDIN : 26155126W100288-2025-0411

Place: Mumbai

Date: 14-05-2025



For and On behalf of the Board



Sameer Attavar

Managing Director

DIN : 01827382




Meeta Attavar

Whole-time Director

DIN : 05614197

VIVID ELECTROMECH LIMITED (FORMERLY KNOWN AS VIVID ELECTROMECH PRIVATE LIMITED)

CIN : U31200MH1000PLC057679

Registered Office Address : A-173/7, TTC Industrial Area, MIDC Industrial Area, Kopar Khairane, Navi Mumbai - 400 710

Email id : accounts@vividgroup.in

(₹ in lakhs)

STATEMENT OF STANDALONE AUDITED CASH FLOW FOR THE PERIOD ENDED 31-03-2026

Particulars	As at 31-Mar-26	As at 31-Mar-25
A CASH FLOW FROM OPERATING ACTIVITIES		
1 Profit before Tax	4,374.91	2,631.70
Adjustments for:		
+ Depreciation/Amortisation	138.87	188.33
+ Interest & Financing Charges	101.73	52.87
- Profit / Loss on Sale of Current Investments	-	0.08
+ Provision for CSR	21.52	4.39
+ Provision for Gratuity	19.32	11.51
+ Provision for Leave Encashment	13.80	0.35
+ Provision for Bad & doubtful debts	24.19	-
- Unrealised Gain/Loss on Exchange rate	(21.98)	-
- Payment of Leave Encashment	(3.54)	-
- Payment of Gratuity	(0.15)	-
- Payment of CSR	(25.85)	-
- Interest Income/Dividend Income/Rent Income	(45.40)	(52.02)
Operating Profit before Working Capital changes	4,599.41	2,827.76
(Increase) / Decrease in Current Assets		
(Increase) / Decrease in Inventories	1,229.08	(1,251.38)
(Increase) / Decrease in Trade Receivables	(5,590.50)	(3,437.06)
(Increase) / Decrease in Other Bank balances	28.35	55.59
(Increase) / Decrease in Short-term loans & advances	109.79	(191.73)
(Increase) / Decrease in Other current assets	(47.55)	40.30
	(4,278.95)	(4,794.25)
Increase / (Decrease) in Current Liabilities		
Increase / (Decrease) in Trade payables	753.39	2,872.45
Increase / (Decrease) in Other current liabilities	665.19	(85.83)
Increase / (Decrease) in Short-term provisions	2.81	(98.12)
Increase / (Decrease) in Long-term provisions	-	10.54
	1,422.39	2,699.04
Cash Generated from Operations	1,739.85	732.51
- Income Tax Paid	(808.79)	(58.50)
Net cash flows generated from operating activities	931.06	674.00
B CASH FLOW FROM INVESTMENT ACTIVITIES		
- Purchase of PPE	(2,216.93)	(164.19)
- Purchase of Intangibles	(1.63)	(0.09)
- Purchase of Investments	-	(53.55)
- Increase in capital WIP	(1,336.46)	-
+ (Increase) / Decrease in Loans & Advances	(509.23)	(50.52)
+ Sale of Investments	-	57.87
+ Dividend Received/ Interest Received/ Rent Income	45.40	62.02
Net cash flows generated from investing activities	(4,017.55)	(146.48)
C CASH FLOW FROM FINANCING ACTIVITIES		
- Interest Paid	(99.86)	(52.60)
+ Proceeds from long-term borrowings	2,405.72	50.00
- Repayment of long-term borrowings	(91.48)	(172.97)
- Proceeds/ (Repayment) of short-term borrowings (net)	592.26	69.30
Net cash flows used in financing activities	2,806.64	(106.26)
Net change in cash and cash equivalents	(280.16)	419.28
Cash and cash equivalents at the beginning of the year	335.90	(93.38)
Cash and cash equivalents at the end of the year	55.74	335.90



VIVID ELECTROMECH LIMITED (FORMERLY KNOWN AS VIVID ELECTROMECH PRIVATE LIMITED)

CIN : U31200MH1990PLC087679

Registered Office Address : A-173/7, TTC Industrial Area, MIDC Industrial Area, Koper Khairane, Navi Mumbai - 400 710

Email Id : accountsvepl@vividgroup.in

(₹ in lakhs)

Notes :-

1	Components of Cash and cash equivalents	31-Mar-26	31-Mar-25
	Balances with banks	21.89	0.00
	Cash on hand	6.46	3.87
	Imprest balance - Staff	1.74	2.42
	Fixed Deposits		
	(maturity period of not more than 3 Months)	25.64	-
	(Held as margin money or security against borrowings, guarantees and other commitments)		
	(maturity period of not more than 3 Months) (without lien or collateral)	-	329.51
	Total	55.74	335.90

2. Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

As per our report of even date:

For YRKDAJ & Associates LLP

Chartered Accountants

Firm Reg. No. W100288

Peer Review Certificate No. DTB404

Diwakar S. Shetty

Partner

Membership No. 155126

UDIN : 26155126W1YR317011

Place: Mumbai

Date: 14-05-2026



For and On behalf of the Board



Saneer Attavar

Managing Director

DIN : 01827352





Meeta Attavar

Whole-time Director

DIN : 09514137



YRKDAJ & ASSOCIATES LLP
Chartered Accountants

612, Rajhans Helix 3, Old Shreyas Cinema,
L.B.S. Marg, Ghatkopar (W), Mumbai - 400 086.
E-mail : cateam@yrkdaj.com
Website : www.yrkdej.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of VIVID ELECTROMECH LIMITED (formerly known as Vivid Electromech Private Limited)

Auditor's Report on Half Yearly and Year to Date Audited Standalone Financial Results of VIVID ELECTROMECH LIMITED (formerly known as Vivid Electromech Private Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Opinion

We have audited the accompanying standalone financial results of VIVID ELECTROMECH LIMITED ("the Company") (formerly known as Vivid Electromech Private Limited) for the half year ended March 31, 2026 and year to date results for the period from 1 April 2025 to 31 March 2026 ("the Statement") 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 ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement

- i). is presented in accordance with 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 and other financial information for the half year ended March 31, 2026 and the year to date results for the period from 1 April 2025 to 31 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. 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 standalone financial results under the provisions of the Act 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 on the standalone financial results.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial results. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Responsibility of Management for the Standalone Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone 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 and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, '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, management is 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 management 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 Responsibility 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 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:

1. 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's 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 standalone 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.



5. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial results of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The Standalone Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the audited year to date figures up to the first half year (September 30, 2025) of the current financial year which were prepared to assist the Company to meet the requirements of National Stock Exchange of India Limited and Securities and Exchange Board of India for initial public offering of equity shares (IPO) in SME Emerge Platform of National Stock Exchange of India Limited. Our report on the Statement is not modified in respect of this matter.

For YRKDAJ & Associates LLP,
Chartered Accountants
Firm Reg. No.: W100288



Diwaker S. Shetty
Partner
Membership No.: 155126



Place: Mumbai
Date: 14th May, 2026
UDIN: 26165126WTYRYI2014

Vivid Electromech Limited (Formerly known as Vivid Electromech Private Limited)
CIN :- U31200MH1990PLC057679

Notes to Standalone Financial Results

1. The above Audited Standalone Financial Results for the half-year and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 14, 2026.
2. The financial results for the half-year and year ended March 31, 2026 have been audited by the Statutory Auditors of the Company in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. These financial results have been prepared in accordance with the recognition and measurement principles prescribed under the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India.
4. The Company is engaged in a single business segment and does not have more than one reportable segment in terms of Accounting Standard 17 on Segment Reporting. Accordingly, segment-wise reporting is not applicable.
5. The comparative financial results and other information for the half-year ended September 30, 2025 have been audited by the Statutory Auditors of the Company. The financial results for the half-year ended March 31, 2025 were not subject to audit or limited review by the Statutory Auditors. However, the management has exercised necessary due diligence to ensure that such comparative information gives a true and fair view of the affairs of the Company.
6. The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures for the full financial year ended March 31, 2026 and the audited figures for the half-year ended September 30, 2025.
7. The figures for the half-year ended March 31, 2025 are the balancing figures between the audited figures for the financial year ended March 31, 2025 and the unaudited and unpublished figures for the half-year ended September 30, 2024.
8. Earnings Per Share has been computed in accordance with Accounting Standard 20 on Earnings Per Share. The effect of the bonus issue has been considered for all the periods presented, as required under AS 20. EPS for the half-years ended March 31, 2026, September 30, 2025 and March 31, 2025 has not been annualised.
9. During the year, the Company had opened its Initial Public Offer for subscription before the balance sheet date. However, allotment of equity shares was finalised after the balance sheet date. Accordingly, as at March 31, 2026, the IPO proceeds were not available to the Company for utilisation and the application monies were lying in the designated escrow account.

In view of the above, reporting of utilisation of IPO proceeds against the objects of the issue is not applicable for the year ended March 31, 2026. The Company shall disclose the utilisation of IPO proceeds in the subsequent reporting period, upon receipt of the issue proceeds and allotment of equity shares.
10. Previous year's/ period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current period's presentation.

For and on behalf of the Board


Sagar Attavar
Managing Director
DIN: 01827382


Meeta Attavar
Whole-time Director
DIN: 09614137



Place: Mumbai
Date: May 14, 2026