Date: 28/05/2024

To,
The Manager,
BSE SME Platform,
Department of Corporate Services,
25th Floor, P. J. Towers, Dalal Street,
Fort, Mumbai-400 001

Sub.: Outcome of the Board Meeting held on 28th May, 2024

Ref.: Scrip Code - 544002

Respected Sir/ Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their Meeting held today i.e. Tuesday, 28th May, 2024, which commenced at 04.00 P.M. and concluded at 04:45 P.M. at the Registered Office of the Company situated at 17, Pirana Piplej Road, Saijpur (Gopalpur), Piplej, Ahmedabad-382405, Gujarat, India, have, inter alia, transacted the following items:

1. Considered and approved the Standalone Financial Results for the Half-year and Year ended 31st March, 2024, Statement of Assets & Liabilities and Cash Flow Statement as on 31st March, 2024 (Enclosed);

2. Took note of the Standalone Auditor's Report with Unmodified Opinion and considered & approved the Declaration with respect to the Auditor's Report with Unmodified Opinion on the Audited Financial Results for the period ended 31st March, 2024 (Enclosed);

3. Approved the appointment of M/s. S. Mandawat & Co., Chartered Accountants, as the Internal Auditor of the Company for the FY 2024-25 (Brief Profile Enclosed);

4. Approved the appointment of M/s. RPSS & Co., Practicing Company Secretaries, as the Secretarial Auditor of the Company for the FY 2024-25 (Brief Profile Enclosed);

Kindly take the same in your records.

Thanking You,

Yours Faithfully,

For, Vivaa Tradecom Limited

MITESH JAYANTILAL ADANI

Digitally signed by MITESH JAYANTILAL ADANI
Date: 2024.05.28 16:51:18 +05'30'

Miteshbhai Jayantilal Adani
(Chairman & Managing Director)
DIN: 03279695

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL RESULTS OF VIVAA TRADECOM LIMITED FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH,2024 PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors,
Vivaa Tradecom Limited
(Formerly known as Vivaa Tradecom Private Limited)
17, Pirana Piplej Road, Saijpur (Gopalpur),
Piplej, Ahmedabad, Gujarat-382405
India,

Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying annual financial results of M/s. Vivaa Tradecom Limited, Ahmedabad (the "Company") for the half year and year ended on 31 March 2024 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")

2. In our opinion and to the best of our information and according to the explanations given to us, these 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 and other financial information for the half year and year ended 31 March 2024.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended (the "Act'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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 Act and the Rules framed 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

4. 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the 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.

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

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the 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 financial results.

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

a. Identify and assess the risks of material misstatement of the 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;

b. 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) of the Act, we are also responsible for expressing our opinion on whether the Company has in

place an adequate internal financial control with reference to financial statements and the operating effectiveness of such controls;

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;

d. 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;

e. Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation

9. 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.

10. 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.

For, Shreekant S. Shah & Co.
Chartered Accountants
FRN : 110177W

Shreekant S Shah
Partner
Membership no.:038215
UDIN: 24038215BJZZLN4230
Place: Ahmedabad
Date: 28-05-2024

Vivaa Tradecom Limited

(Formerly known as Vivaa Tradecom Private Limited)

CIN:U17120GJ2010PLC060395

17,Pirana Piplej Road, Saijpur (Gopalpur), Piplej, Ahmedabad,Gujarat, India, 382405

Website:www.vivaatrade.com **EMAIL: cs@vivaatrade.com**

Audited Financial Results For the Half Year Ended & Year Ended on 31.03.2024

(Rs.in lacs)

Particulars	For the Half Year Ended			For the Year Ended	
	31.03.24	30.09.23	31.03.23	31.03.24	31.03.23
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from Trading	9,318.35	10,522.19	4,849.80	19,840.56	13,401.72
Revenue from operations (net)	**9,318.35**	**10,522.19**	**4,849.80**	**19,840.56**	**13,401.72**
Other income	6.59	0	0.46	6.59	1.10
Total revenue	**9,324.94**	**10,522.19**	**4,850.26**	**19,847.15**	**13,402.82**
Expenses					
(a) Purchase Trading Items	8589.6	10498.06	4746.41	19,087.68	13,062.91
(b) Changes in the inventoies	42.88	-141.52	16.47	-98.64	174.61
(c) Employee benefits expense	11.38	9.33	9.33	21.64	20.43
(d) Finance costs	1.9	1.9	3.58	3.00	47.37
(e) Depreciation and amortisation expense	5.17	5.12	9.66	10.29	19.32
(f) Other expenses	629.29	99.55	14.67	728.71	36.50
Total expenses	**9,280.22**	**10,472.44**	**4,800.12**	**19,752.68**	**13,361.14**
Profit / (Loss) before exceptional and extraordinary items and tax	44.72	49.75	50.14	94.47	41.68
Exceptional items & Extraordinary items	-	-	-	-	-
Profit / (Loss) before tax	**44.72**	**49.75**	**50.14**	**94.47**	**41.68**
Tax expense:					
Provision for tax expense for current Year	12.95	14.05	15.54	27.00	16.67
Provision for tax expense for Previous Year	-		-	-	-
Net current tax expense	**12.95**	**14.05**	**15.54**	**27.00**	**16.67**
Deferred tax Liability/ (Assets)	-1.32	-1.30	-2.34	-2.62	-5.02
	11.63	**12.75**	**13.20**	**24.38**	**11.65**
Profit / (Loss)after Tax for the year	**33.09**	**37.00**	**36.94**	**70.09**	**30.03**
Details of Earning per share					
Basic EPS (in Rupees)	1.10	1.56	4.57	2.25	3.72
Diluted EPS (in Rupees)	1.10	1.56	4.57	2.25	3.72

For and on behalf of the Board of Directors
Vivaa Tradecom Limited
Mitesh J Adani
Managing Director
DIN :03279695

VIVAA TRADECOM LIMITED AHMEDABAD

Place :Ahmedabad
Date: 28/05/2024

Vivaa Tradecom Limited

(Formerly known as Vivaa Tradecom Private Limited)

CIN:U17120GJ2010PLC060395

17,Pirana Piplej Road, Saijpur (Gopalpur), Piplej, Ahmedabad,Gujarat, India, 382405

Website:www.vivaatrade.com EMAIL: cs@vivaatrade.com

Statement of Audited Assets & Liablities as at 31st March, 2024

(Rs. In Lacs)

	Particulars	FY 2023-24 Audited Amount	FY 2022-23 Audited Amount
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	393.75	237.15
	(b) Reserves and surplus	1,710.28	998.14
		2,104.03	**1,235.29**
2	**Non-current liabilities**		
	(a) Long-term borrowings	412.52	412.52
	(b) Deffered Tax Liabilities (net)	71.77	74.39
	(c) Other long-term liabilities	-	-
		484.29	**486.91**
3	**Current liabilities**		
	(a) Short-term borrowings	-	17.76
	(b) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,606.27	3,150.54
	(c) Other current liabilities	81.99	29.06
	(d) Short-term provisions	1.95	5.02
		3,690.21	**3,202.38**
	TOTAL	**6,278.53**	**4,924.57**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment		
	(i) Property, plant and equipment	72.52	81.65
	(ii) Intangible assets	36.82	36.82
	(b) Deffered Tax Assets (net)	-	-
	(c) Long-term loans and advances	-	-
	(d) Other non-current assets	-	-
		109.34	**118.47**
2	**Current assets**		
	(a) Inventories	1,988.01	1,889.37
	(b) Trade receivables	3,746.97	2,525.36
	(c) Cash and cash equivalents	37.15	13.43
	(d) Short-term loans and advances	144.27	111.65
	(e) Other current assets	252.79	266.29
		6,169.19	**4,806.10**
	TOTAL	**6,278.53**	**4,924.57**

For and on behalf of the Board of Directors Vivaa Tradecom Limited

Mitesh J Adani
Managing Director
DIN :03279695

VIVAA TRADECOM LIMITED AHMEDABAD

Place : Ahmedabad
Date: 28/05/2024

Vivaa Tradecom Limited
(Formerly known as Vivaa Tradecom Private Limited)
CIN:U17120GJ2010PLC060395
17,Pirana Piplej Road, Saijpur (Gopalpur), Piplej, Ahmedabad,Gujarat, India, 382405
Website:www.vivaatrade.com EMAIL: cs@vivaatrade.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs.in lacs)

Particulars	For the year ended March, 2024 Amount in Rs.	For the year ended March, 2023 Amount in Rs.
Cash Flow from Operating Activities		
Net profit/(loss) before Tax	94.47	41.68
Adjustments for:		
Depreciation and Amortisation Expense	10.29	19.32
(Profit) / Loss on sale of Assets (Net)	-	2.00
Interest Income	-	(1.10)
Interest Expenses	3.00	47.37
	13.29	**67.59**
Operating Profit before Working Capital changes	**107.76**	**109.27**
Adjustments for:		
(Decrease) / Increase in Other Long term Liabilities	-	(20.17)
(Decrease) / Increase in Short term borrowings	(17.74)	(488.48)
(Decrease) / Increase in Trade Payables	455.73	(4,249.66)
(Decrease) / Increase in Other Current Liabilities	52.93	(57.26)
(Decrease) / Increase in Short term Provision	(3.07)	(0.60)
Decrease / (Increase) in Inventories	(98.64)	174.61
Decrease / (Increase) in Trade Receivables	(1,221.61)	4,546.56
Decrease / (Increase) in Short term Advances	(32.62)	10.30
Decrease / (Increase) in Other Non-Current Assets	-	-
Decrease / (Increase) in Long term Advances	-	118.68
Decrease / (Increase) in Other Current Assets	(13.50)	15.88
	(878.52)	**49.86**
Cash generated from Operations	**(770.76)**	**159.13**
Direct taxes paid	-	-
Net Cash from Operating Activities	**(770.76)**	**159.13**
Cash Flow from Investing Activities		
Interest Received	-	1.10
Purchase of Fixed Assets	(1.17)	-
Loan Received/Loan Repaid		(126.06)
Net Cash From / (Used in) Investing Activities	**(1.17)**	**(124.96)**
Cash Flow from Financing Activities		
Interest Expenses	(3.00)	(47.37)
Issuance of share Capital	156.60	23.25
Securities Premium on Issue of Share capital	642.06	
Net Cash From / (Used in) Financing Activities	**795.66**	**(24.12)**
Net increase in Cash and Cash Equivalents	**23.73**	**10.04**
Cash and Cash Equivalents at the Beginning of the Year	**13.43**	**3.38**
Cash and Cash Equivalents at the End of the Year	**37.15**	**13.43**

For and on behalf of the Board of Directors Vivaa Tradecom Limited

Mitesh J Adani
Managing Director
DIN :03279695

VIVAA TRADECOM LIMITED AHMEDABAD

Place : Ahmedabad
Date: 28/05/2024

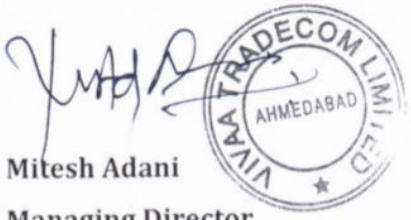
NOTES

Explanatory notes to the Statement of Audited Financial Results for half year ended and year ended March 31, 2024

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 28, 2024.
2. In accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above results have been reviewed and audited by Statutory Auditors of the Company.
3. The figures of the half-year and financial year ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited figures for the half-year ended September 30, 2023 which were subject to limited review and certified by the Management of the Company to ensure such results reflect the true and fair view of the Company's affairs.
4. The Statutory Auditors of the Company have provided the Auditor's Report for the half-year and the financial year ended March 31, 2024.
5. The Statement has been prepared in accordance with the Companies (Accounting Standards) Rules, 2021 (AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practice and policies to the extent applicable.
6. During the Financial Year 2023-24, the Company has issued 15,66,000 Equity Shares of Face Value of Rs.10/- each at a price of Rs.51/- per Share (including a Premium of Rs.41/- per Share) by way of Initial Public Offer (IPO) and get the entire capital of Rs.3,93,75,000/- listed on the SME Platform of BSE Limited on October 12, 2023.
7. As per the Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on the SME Exchange as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
8. "Other Expenses" include outward transportation charges, Professional fee, salary to staff, Insurance and other misc Exps etc.
9. Segment Reporting as per AS- 17 is not applicable as Company operates only in one segment.
10. The figures of the previous periods have been regrouped/re-classified/re-arranged, wherever necessary to correspond with the current period's classification/disclosure/ comparable.
11. There are no investor complaints pending as on 31.03.2024.

12. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above audited standalone financial results of the company are posted on Company's website and website of the Stock Exchange viz. www.bseindia.com

FOR, VIVAA TRADECOM LIMITED.



Mitesh Adani
Managing Director
DIN :03279695
Place: AHMEDABAD
Date:28/05/2024

Vivaa

Date: 28/05/2024

To,
The Manager,
BSE SME Platform,
Department of Corporate Services,
25th Floor, P. J. Towers, Dalal Street,
Fort, Mumbai-400 001

Sub.: Declaration with respect to the Auditor's Report with Unmodified Opinion on the Audited Financial Results

Ref.: Scrip Code - 544002

Respected Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Shreekant S. Shah & Co., Chartered Accountants, Ahmedabad, Statutory Auditors of the Company, have issued Auditor's Report with Unmodified Opinion on the Standalone Audited Financial Results for the Half-year and Year ended 31st March, 2024 approved at the Board Meeting held today i.e 28th May, 2024.

Kindly take the same in your records.

Thanking You,

Yours Faithfully,

For, Vivaa Tradecom Limited

VIVAA TRADECOM LIMITED AHMEDABAD

Miteshbhai Jayantilal Adani
(Chairman & Managing Director)
DIN: 03279695

Enclosure- Disclosure of Brief Profile of the Internal Auditor

Information as required under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circulars issued in this regard

Sr. No.	Particulars	Description
1	Reason for change viz appointment, ~~resignation, removal, death or otherwise~~	Appointment of M/s. S. Mandawat & Co. (Firm Registration No.- 118330W), Chartered Accountants, as the Internal Auditor of the Company for the FY 2024-25.
2	Date of appointment/ ~~cessation~~ & term of appointment	M/s. S. Mandawat & Co. is appointed as an Internal Auditor of the Company for the FY 2024-25 in the Board Meeting held on 28th May, 2024.
3	Brief Profile (in case of appointment)	M/s. S. Mandawat & Co. formed in the Year 1998. The firm is providing various professional services the field of Audit, Taxation, Consultancy and Advisory. Previously, the Firm had also conducted the Branch Statutory Audit of State Bank of India and Bank of Maharashtra.
4	Disclosure of relationships between directors (in case of appointment of director)	Not Applicable
5	Information as required under BSE Circular No. LIST/COM/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated 20th June, 2018	Not Applicable

For, Vivaa Tradecom Limited

MITESH JAYANTILAL ADANI

Digitally signed by MITESH JAYANTILAL ADANI
Date: 2024.05.28 16:52:11 +05'30'

Miteshbhai Jayantilal Adani
(Chairman & Managing Director)
DIN: 03279695

Enclosure- Disclosure of Brief Profile of the Secretarial Auditor

Information as required under Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circulars issued in this regard

Sr. No.	Particulars	Description
1	Reason for change viz appointment, ~~resignation, removal, death or otherwise~~	Appointment of M/s. RPSS & Co., Practicing Company Secretaries, as the Secretarial Auditor of the Company for the FY 2024-25.
2	Date of appointment/ ~~cessation~~ & term of appointment	M/s. RPSS & Co. is appointed as a Secretarial Auditor of the Company for the FY 2024-25 in the Board Meeting held on 28th May, 2024.
3	Brief Profile (in case of appointment)	M/s. RPSS & Co., Company Secretaries, formed in the Year 2023. The firm is providing various professional services the field of Corporate Legal Compliance, Secretarial Audit, Corporate Governance Audit, Corporate Restructuring, Obtaining Regulatory Approvals, Incorporation of Limited Companies, OPC, LLP etc.
4	Disclosure of relationships between directors (in case of appointment of director)	Not Applicable
5	Information as required under BSE Circular No. LIST/COM/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated 20th June, 2018	Not Applicable

For, Vivaa Tradecom Limited

MITESH JAYANTILAL ADANI

Digitally signed by MITESH JAYANTILAL ADANI
Date: 2024.05.28 16:52:32 +05'30'

Miteshbhai Jayantilal Adani
(Chairman & Managing Director)
DIN: 03279695