



Shreekant S. Shah & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY UNAUDITED FINANCIAL RESULTS OF VIVAA TRADECOM LIMITED PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

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,

1. We have reviewed the accompanying statement of Unaudited Financial Statement results of **Vivaa Tradecom Limited** for the half year ended September 30th, 2023. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the statement in accordance with the standard in 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 Financial Statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and this provides less assurance than an audit. We have not performed an Audit and accordingly, we do not express an audit Opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial results prepared in accordance with applicable Accounting Standards and other recognized Accounting Practices and policies have not disclosed the information required to be disclosed in terms of **regulation 33 of SEBI (Listing obligations and disclosure requirements), Regulations 2015** including the manner in which it is to be disclosed or that it contains any material misstatement.

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



Shreekant S. Shah

Shreekant S Shah
(Partner)

Membership no.:038215

UDIN: 24038215BJZZQJ5437

Date: 20-12-2024

Place: Ahmedabad

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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

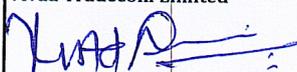
EMAIL: cs@vivaatrade.com

Audited Financial Results For the Half Year Ended on 30.09.2023

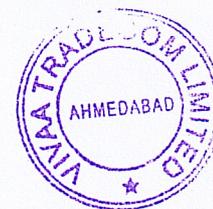
(Rs.in lacs)

Particulars	For the Half Year Ended			For the Year Ended	
	30.09.23	31.03.23	30.09.22	31.03.23	31.03.22
	Audited	Audited	Audited	Audited	Audited
Income					
Revenue from Manufacturing	-	-	-	-	6,516.53
Revenue from Trading	10,522.19	4,849.80	8,544.26	13,401.72	16,578.54
Revenue from operations (net)	10,522.19	4,849.80	8,544.26	13,401.72	23,095.07
Other income	-	0.46	0.64	1.10	408.39
Total revenue	10,522.19	4,850.26	8,544.90	13,402.82	23,503.46
Expenses					
(a) Cost of materials consumed	-	-	-	-	5,603.82
(b) Purchase Trading Items	10,498.06	4,746.41	8,316.55	13,062.91	17,265.05
(c) Manufacturing Expenses	-	-	-	-	291.77
(d) Changes in the inventories	-141.52	16.47	130.19	174.61	-1,286.26
(e) Employee benefits expense	9.33	9.33	11.10	20.43	1,112.92
(f) Finance costs	1.90	3.58	36.01	47.37	85.27
(g) Depreciation and amortisation expense	5.12	9.66	9.66	19.32	120.96
(h) Other expenses	99.55	14.67	19.35	36.50	288.74
Total expenses	10,472.44	4,800.12	8,522.87	13,361.14	23,482.28
Profit / (Loss) before exceptional and extraordinary items and tax	49.75	50.14	22.04	41.68	21.18
Exceptional items & Extraordinary items	-	-	-	-	-
Profit / (Loss) before tax	49.75	50.14	22.04	41.68	21.18
Tax expense:					
Provision for tax expense for current Year	14.05	15.54	3.83	16.67	3.31
Provision for tax expense for Previous Year	-	-	-	-	-
Net current tax expense	14.05	15.54	3.83	16.67	3.31
Deferred tax Liability/ (Assets)	-1.30	-2.34	-2.51	-5.02	-6.59
Profit / (Loss) after Tax for the year	12.75	13.20	1.32	11.65	-3.28
	37.00	36.94	20.72	30.03	24.46
Details of Earning per share					
Basic EPS (in Rupees)	1.56	4.57	89.11	3.72	105.22
Diluted EPS (in Rupees)	1.56	4.57	89.11	3.72	105.22

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



Mitesh J Adani
Managing Director
DIN :03279695



Place :Ahmedabad

Date: 20/12/2024

Vivaa Tradecom Limited
(Formerly known as Vivaa Tradecom Private Limited)

CIN:U17120GJ2010PLC060395

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Statement of Audited Assets & Liabilities as at 30.09.2023

(Rs. In Lacs)

	Particulars	As on 30.09.2023	FY 2022-23
		Audited	Audited
		Amount	Amount
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	237.15	237.15
	(b) Reserves and surplus	1,049.17	998.14
		1,286.32	1,235.29
2	Non-current liabilities		
	(a) Long-term borrowings	412.52	412.52
	(b) Deffered Tax Liabilities (net)	73.09	74.39
	(c) Other long-term liabilities	-	-
		485.61	486.91
3	Current liabilities		
	(a) Short-term borrowings	28.70	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	10,252.43	3,150.54
	(c) Other current liabilities	-	29.06
	(d) Short-term provisions	3.98	5.02
		10,285.11	3,202.38
	TOTAL	12,057.04	4,924.57
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment		
	(i) Property, plant and equipment	77.69	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	-	-
		114.51	118.47
2	Current assets		
	(a) Inventories	2,030.89	1,889.37
	(b) Trade receivables	9,518.51	2,525.36
	(c) Cash and cash equivalents	9.78	13.43
	(d) Short-term loans and advances	191.29	111.65
	(e) Other current assets	192.06	266.29
		11,942.53	4,806.10
	TOTAL	12,057.04	4,924.57

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



Mitesh J Adani
Managing Director
DIN : 03279695



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2023

Particulars	(Rs.in lacs)	
	For the half year ended 30.09.2023	For the year ended March, 2023
	Amount in Rs.	Amount in Rs.
Cash Flow from Operating Activities		
Net profit/(loss) before Tax	49.75	41.68
Adjustments for:		
Depreciation and Amortisation Expense	5.12	19.32
(Profit) / Loss on sale of Assets (Net)	-	2.00
Interest Income	-	(1.10)
Interest Expenses	1.90	47.37
	7.02	67.59
Operating Profit before Working Capital changes	56.77	109.27
Adjustments for:		
(Decrease) / Increase in Other Long term Liabilities	-	(20.17)
(Decrease) / Increase in Short term borrowings	10.94	(488.48)
(Decrease) / Increase in Trade Payables	7,101.89	(4,249.66)
(Decrease) / Increase in Other Current Liabilities	(29.06)	(57.26)
(Decrease) / Increase in Short term Provision	(1.04)	(0.60)
Decrease / (Increase) in Inventories	(141.52)	174.61
Decrease / (Increase) in Trade Receivables	(6,993.15)	4,546.56
Decrease / (Increase) in Short term Advances	(79.64)	10.30
Decrease / (Increase) in Other Non-Current Assets	-	-
Decrease / (Increase) in Long term Advances	-	118.68
Decrease / (Increase) in Other Current Assets	74.23	15.88
	(57.35)	49.86
Cash generated from Operations	(0.58)	159.13
Direct taxes paid	-	-
Net Cash from Operating Activities	(0.58)	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	(1.90)	(47.37)
Issuance of share Capital	-	23.25
Securities Premium on Issue of Share capital	-	-
Net Cash From / (Used in) Financing Activities	(1.90)	(24.12)
Net increase in Cash and Cash Equivalents	(3.65)	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	9.78	13.43

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



Mitesh J Adani
Managing Director
DIN :03279695



Place : Ahmedabad
Date: 20/12/2024