



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, 2024. 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
(Partner)

Membership no.:038215

UDIN: 24038215BJZZQF6466

Place: Ahmedabad

Date: 14-11-2024

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

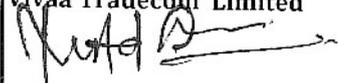
Unaudited Balancesheet as at 30.09.2024

(Rs. In Lacs)

Particulars	AS AT 30.09.2024	AS AT 31.03.2024
	Unaudited	Audited
	Amount	Amount
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	393.75	393.75
(b) Reserves and surplus	1,733.84	1,710.28
	2,127.59	2,104.03
2 Non-current liabilities		
(a) Long-term borrowings	412.52	412.52
(b) Deffered Tax Liabilities (net)	70.64	71.77
(c) Other long-term liabilities	-	-
	483.16	484.29
3 Current liabilities		
(a) Short-term borrowings	-	-
(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	9,628.17	3,606.27
(c) Other current liabilities	5.17	81.99
(d) Short-term provisions	1.22	1.95
	9,634.56	3,690.21
TOTAL	12,245.31	6,278.53
B ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment		
(i) Property, plant and equipment	68.01	72.52
(ii) Intangible assets	36.82	36.82
(b) Deffered Tax Assets (net)	-	-
(c) Long-term loans and advances	-	-
(d) Other non-current assets	-	-
	104.83	109.34
2 Current assets		
(a) Inventories	2,112.41	1,988.01
(b) Trade receivables	9,532.18	3,746.97
(c) Cash and cash equivalents	30.02	37.15
(d) Short-term loans and advances	197.41	144.27
(e) Other current assets	268.46	252.79
	12,140.48	6,169.19
TOTAL	12,245.31	6,278.53

For and on behalf of the Board of Directors

Vivaa Tradecom Limited



Mitesh J Adani
Managing Director
DIN :03279695



Place : Ahmedabad

Date: 14/11/2024

Vivaa Tradecom Limited
(Formerly known as Vivaa Tradecom Private Limited)
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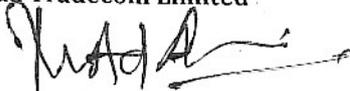
EMAIL: cs@vivaatrade.com

Unaudited Financial Results For the Half Year Ended on 30.09.2024

(Rs.in lacs)

Particulars	For the Half Year Ended			For the Year Ended	
	30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
	Unaudited	Audited	Unaudited	Audited	Audited
Income					
Revenue from Trading	16,074.99	9,318.35	10,522.19	19,840.56	13,401.72
Revenue from operations (net)	16,074.99	9,318.35	10,522.19	19,840.56	13,401.72
Other income	-	6.59	-	6.59	1.10
Total revenue	16,074.99	9,324.94	10,522.19	19,847.15	13,402.82
Expenses					
(a) Purchase Trading Items	15,794.60	8,589.60	10,498.06	19,087.68	13,062.91
(b) Changes in the inventory	-124.41	42.88	-141.52	-98.64	174.61
(c) Employee benefits expense	17.89	11.38	9.33	21.64	20.43
(d) Finance costs	7.68	1.9	1.9	3.00	47.37
(e) Depreciation and amortisation expense	4.52	5.17	5.12	10.29	19.32
(f) Other expenses	343.28	629.29	99.55	728.71	36.50
Total expenses	16,043.56	9,280.22	10,472.44	19,752.68	13,361.14
Profit / (Loss) before exceptional and extraordinary items and tax	31.43	44.72	49.75	94.47	41.68
Exceptional items & Extraordinary items	-	-	-	-	-
Profit / (Loss) before tax	31.43	44.72	49.75	94.47	41.68
Tax expense:					
Provision for tax expense for current Year	9.00	12.95	14.05	27.00	16.67
Provision for tax expense for Previous Year	-	-	-	-	-
Net current tax expense	9.00	12.95	14.05	27.00	16.67
Deferred tax Liability/ (Assets)	-1.13	-1.32	-1.30	-2.62	-5.02
	7.87	11.63	12.75	24.38	11.65
Profit / (Loss) after Tax for the year	23.56	33.09	37.00	70.09	30.03
Details of Earning per share					
Basic EPS (in Rupees)	0.60	1.10	1.56	2.25	3.72
Diluted EPS (in Rupees)	0.60	1.10	1.56	2.25	3.72

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



Mitesh J Adani
Managing Director
DIN :03279695



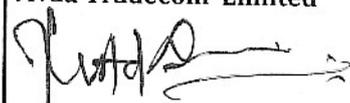
Place : Ahmedabad

Date: 14/11/2024

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024
(Rs.in lacs)

Particulars	For the Half year ended September 30, 2024.	For the year ended March, 2024
	Amount	Amount
Cash Flow from Operating Activities		
Net profit/(loss) before Tax	31.43	94.47
Adjustments for:		
Depreciation and Amortisation Expense	4.52	10.29
(Profit) / Loss on sale of Assets (Net)	-	-
Interest Income	-	-
Interest Expenses	7.68	3.00
	12.20	13.29
Operating Profit before Working Capital changes	43.63	107.76
Adjustments for:		
(Decrease) / Increase in Other Long term Liabilities	-	-
(Decrease) / Increase in Short term borrowings	-	(17.74)
(Decrease) / Increase in Trade Payables	6021.90	455.73
(Decrease) / Increase in Other Current Liabilities	-76.82	52.93
(Decrease) / Increase in Short term Provision	-0.73	(3.07)
Decrease / (Increase) in Inventories	-124.40	(98.64)
Decrease / (Increase) in Trade Receivables	-5785.21	(1,221.61)
Decrease / (Increase) in Short term Advances	-53.14	(32.62)
Decrease / (Increase) in Other Non-Current Assets	-	-
Decrease / (Increase) in Long term Advances	-	-
Decrease / (Increase) in Other Current Assets	-24.68	(13.50)
	(43.08)	(878.52)
Cash generated from Operations	0.55	(770.76)
Direct taxes paid	-	-
Net Cash from Operating Activities	0.55	(770.76)
Cash Flow from Investing Activities		
Interest Received	-	-
Purchase of Fixed Assets	-	(1.17)
Loan Received/Loan Repaid	-	-
Net Cash From / (Used in) Investing Activities	-	(1.17)
Cash Flow from Financing Activities		
Interest Expenses	(7.68)	(3.00)
Issuance of share Capital	-	156.60
Securities Premium on Issue of Share capital	-	642.06
Net Cash From / (Used in) Financing Activities	(7.68)	795.66
Net increase in Cash and Cash Equivalents	(7.13)	23.73
Cash and Cash Equivalents at the Beginning of the Year	37.15	13.43
Cash and Cash Equivalents at the End of the Year	30.02	37.15

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



Mitesh J Adani
Managing Director
DIN :03279695



Place : Ahmedabad

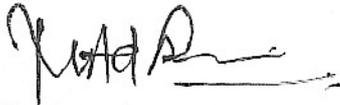
Date: 14/11/2024

NOTES

Explanatory notes to the Statement of Unaudited Financial Results for half year ended on 30.09.2024.

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 November 14, 2024.
2. In accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above results have been prepared by the company 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
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, 2024 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. 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.
5. "Other Expenses" include outward transportation charges, Professional fee, salary to staff, Insurance and other misc Exps etc.
6. Segment Reporting as per AS- 17 is not applicable as Company operates only in one segment.
7. 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.
8. There are no investor complaints pending as on 30.09.2024.
9. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above Unaudited 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 J Adani
Managing Director
DIN :03279695

Place: AHMEDABAD
Date:14/11/2024

