

# Vivaa

**Date: 26<sup>th</sup> May, 2026**

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

**Sub.: Sub: Integrated Filing (Financial) for the half year and year ended on March 31, 2026**

**Ref.: Scrip Code - 544002**

Respected Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the half year and year ended on March 31, 2026.

The said Integrated Filing (Financials) will also be uploaded on Company's website at [www.vivaatrade.com](http://www.vivaatrade.com) in the investor section

This is for your information and records.

Thanking You,

Yours Faithfully,  
**FOR VIVAA TRADECOM LIMITED**



**MITESHBHAI JAYANTILAL ADANI**  
(Chairman & Managing Director)  
DIN: 03279695



## **Vivaa Tradecom Limited**

**(Formerly, Vivaa Tradecom Private Limited)**

**CIN: L46411GJ2010PLC060395**

**Registered Office: 17, Pirana Piplej Road, Saijpur (Gopalpur), Piplej, Ahmedabad - 382405**

**Phone: +91 78598 69513**

**Website: [www.vivaatrade.com](http://www.vivaatrade.com)**

**Email: [cs@vivaatrade.com](mailto:cs@vivaatrade.com)**

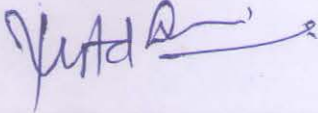
# Vivaa

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- A. Statement of Deviation or Variation for Proceeds of Public Issue, Right Issue, Preferential Issue, Qualified Institutional Placement, etc.: Not Applicable.
- B. Format for Disclosure of Outstanding Default on Loans and Debt Securities: Not applicable as there is no default
- C. Disclosure of Related Party Transactions: Not Applicable as company securities listed on SME platform
- D. Statement of Impact Audit Qualifications (For Audit Report with modified opinion): Auditor issued unmodified opinion on the Standalone Audited Financial Results

Thanking You,

Yours Faithfully,  
FOR VIVAA TRADECOM LIMITED



**MITESHBHAI JAYANTILAL ADANI**  
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# Shreekant S. Shah & Co.

## Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL RESULTS OF VIVAA TRADECOM LIMITED FOR THE HALF YEAR AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026 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, R R Estate, 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 2026 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 2026.

#### 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 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*  
Shreekant S Shah  
Partner  
Membership no.:038215

**UDIN: 26038215LIUDXV9252**

Place: Ahmedabad  
Date: 26-05-2026

**Vivaa Tradecom Limited**  
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CIN:L46411GJ2010PLC060395

17, R R ESTATE, 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 31.03.2026

(Rs. In lacs)

Particulars	For the Half Year Ended			For the Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>Income</b>					
Revenue from operations	15,670.28	12,808.83	12,675.49	28,479.11	28,750.48
<b>Revenue from operations (net)</b>	<b>15,670.28</b>	<b>12,808.83</b>	<b>12,675.49</b>	<b>28,479.11</b>	<b>28,750.48</b>
Other income	1.63	5.69	0.81	7.32	0.81
<b>Total revenue</b>	<b>15,671.91</b>	<b>12,814.52</b>	<b>12,676.30</b>	<b>28,486.43</b>	<b>28,751.29</b>
<b>Expenses</b>					
(a) Purchase Trading Items	15,119.31	12,823.01	12,373.59	27,942.32	28,168.19
(b) Changes in the inventory	7.25	(393.46)	(133.90)	(386.21)	(258.31)
(c) Employee benefits expense	16.11	17.93	16.88	34.04	34.77
(d) Finance costs	0.07	0.02	-	0.09	7.68
(e) Depreciation and amortisation expense	1.57	3.78	4.52	5.35	9.03
(f) Other expenses	472.47	283.39	342.89	755.86	686.17
<b>Total expenses</b>	<b>15,616.78</b>	<b>12,734.67</b>	<b>12,603.98</b>	<b>28,351.45</b>	<b>28,647.53</b>
<b>Profit / (Loss) before exceptional and extraordinary items and tax</b>	<b>55.13</b>	<b>79.85</b>	<b>72.32</b>	<b>134.98</b>	<b>103.76</b>
Exceptional items & Extraordinary items					
Loss on Sales of Car	37.57			37.57	
<b>Profit / (Loss) before tax</b>	<b>17.56</b>	<b>79.85</b>	<b>72.32</b>	<b>97.41</b>	<b>103.76</b>
<b>Tax expense:</b>					
Provision for tax expense for current Year	14.12	20.88	21.00	35.00	30.00
Provision for tax expense for Previous Year	-	-	-	-	-
<b>Net current tax expense</b>	<b>14.12</b>	<b>20.88</b>	<b>21.00</b>	<b>35.00</b>	<b>30.00</b>
Deferred tax Liability/ (Assets)	(0.44)	(0.92)	(1.13)	(1.36)	(2.26)
	<b>13.68</b>	<b>19.96</b>	<b>19.87</b>	<b>33.64</b>	<b>27.74</b>
<b>Profit / (Loss) after Tax for the year</b>	<b>3.88</b>	<b>59.89</b>	<b>52.45</b>	<b>63.77</b>	<b>76.02</b>
<b>Details of Earning per share</b>					
Basic EPS (in Rupees)	0.10	1.52	1.33	1.62	1.93
Diluted EPS (in Rupees)	0.10	1.52	1.33	1.62	1.93

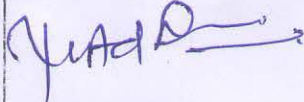
For and on behalf of the Board of Directors

Vivaa Tradecom Limited

Mitesh J Adani

Managing Director

DIN : 03279695





Place : Ahmedabad

Date: 26/05/2026

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

CIN:L46411GJ2010PLC060395

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

Website:www.vivaatrade.com

**Statement of Audited Assets & Liabilities as at 31.03.2026**

(Rs. In Lacs)

Particulars	AS AT 31.03.2026	AS AT 31.03.2025
	Audited	Audited
	Amount	Amount
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	393.75	393.75
(b) Reserves and surplus	1,850.07	1,786.30
	<b>2,243.82</b>	<b>2,180.05</b>
<b>2 Non-current liabilities</b>		
(a) Long-term borrowings	412.52	412.52
(b) Deffered Tax Liabilities (net)	68.15	69.51
(c) Other long-term liabilities	-	-
	<b>480.67</b>	<b>482.03</b>
<b>3 Current liabilities</b>		
(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	7,076.91	6,477.75
(c) Other current liabilities	36.69	2.71
(d) Short-term provisions	2.32	2.30
	<b>7,115.92</b>	<b>6,482.76</b>
<b>TOTAL</b>	<b>9,840.41</b>	<b>9,144.84</b>
<b>B ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment		
(i) Property, plant and equipment	0.55	63.49
(ii) Intangible assets	36.82	36.82
(b) Deffered Tax Assets (net)	-	-
(c) Long-term loans and advances	-	-
(d) Other non-current assets	-	-
	<b>37.37</b>	<b>100.31</b>
<b>2 Current assets</b>		
(a) Inventories	2,632.53	2,246.32
(b) Trade receivables	6,854.51	6,434.82
(c) Cash and cash equivalents	46.32	13.27
(d) Short-term loans and advances	49.39	59.61
(e) Other current assets	220.29	290.51
	<b>9,803.04</b>	<b>9,044.53</b>
<b>TOTAL</b>	<b>9,840.41</b>	<b>9,144.84</b>

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

Mitesh J Adani  
Managing Director  
DIN :03279695





Place: Ahmedabad  
Date: 26/05/2026

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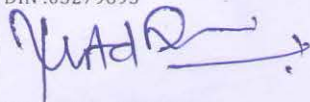
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026**

(Rs.in lacs)

Particulars	For the year ended March, 2026 (Audited)	For the year ended March, 2025 (Audited)
	Amount	Amount
<b>Cash Flow from Operating Activities</b>		
Net profit/(loss) before Tax	97.41	103.76
Adjustments for:		
Depreciation and Amortisation Expense	5.35	9.03
(Profit) / Loss on sale of Assets (Net)	37.57	-
Interest Income	-	-
Interest Expenses	0.09	7.68
	<b>43.01</b>	<b>16.71</b>
Operating Profit before Working Capital changes	<b>140.42</b>	<b>120.47</b>
Adjustments for:		
(Decrease) / Increase in Other Long term Liabilities	-	0.00
(Decrease) / Increase in Short term borrowings	-	-
(Decrease) / Increase in Trade Payables	599.16	2,871.48
(Decrease) / Increase in Other Current Liabilities	33.98	(79.28)
(Decrease) / Increase in Short term Provision	0.02	0.35
Decrease / (Increase) in Inventories	(386.21)	(258.31)
Decrease / (Increase) in Trade Receivables	(419.67)	(2,687.85)
Decrease / (Increase) in Short term Advances	10.22	84.66
Decrease / (Increase) in Other Non-Current Assets	-	-
Decrease / (Increase) in Long term Advances	-	-
Decrease / (Increase) in Other Current Assets	35.22	(67.72)
	<b>(127.28)</b>	<b>(136.67)</b>
Cash generated from Operations	<b>13.14</b>	<b>(16.20)</b>
Direct taxes paid	-	-
<b>Net Cash from Operating Activities</b>	<b>13.14</b>	<b>(16.20)</b>
<b>Cash Flow from Investing Activities</b>		
Interest Received	-	-
Sale / ( Purchase ) of Fixed Assets	20.00	-
Loan Received/Loan Repaid	-	-
<b>Net Cash From / (Used in) Investing Activities</b>	<b>20.00</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>		
Interest Expenses	(0.09)	(7.68)
Issuance of share Capital	-	-
Securities Premium on Issue of Share capital	-	-
<b>Net Cash From / (Used in) Financing Activities</b>	<b>(0.09)</b>	<b>(7.68)</b>
<b>Net increase in Cash and Cash Equivalents</b>	<b>33.05</b>	<b>(23.88)</b>
Cash and Cash Equivalents at the Beginning of the Year	13.27	37.15
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>46.32</b>	<b>13.27</b>

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

Mitesh J Adani  
Managing Director  
DIN :03279695



Place : Ahmedabad  
Date: 26/05/2026




# Vivaa

## NOTES

### Explanatory notes to the Statement of Audited Financial Results for half year ended and year ended March 31, 2026

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 26, 2026.
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, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half-year ended September 30, 2025 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, 2026.
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. 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.
7. Segment Reporting as per AS- 17 is not applicable as Company operates only in one segment.
8. During the period under review, the Company has disposed of a motor car forming part of its fixed assets. The said transaction does not constitute a related party transaction in terms of the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The disposal was carried out in view of the continued under-utilization of the asset and higher maintenance costs impacting operational efficiency. Pursuant to the said disposal, the Company has recognized a loss of

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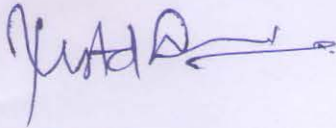
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Rs.37.57 lakhs, which has been disclosed as an "Exceptional Item" in the Statement of Audited Financial Results for the period.

9. The company has not received any information from the suppliers regarding their status under the micro, small and medium enterprises Development Act, 2006 and hence disclosure, if any, relating to amounts unpaid as at the year- end together with the interest paid/ payable as required under the said Act has not been given.
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 31.03.2026.
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](http://www.bseindia.com)

FOR, VIVAA TRADECOM LIMITED.



Mitesh Adani

Managing Director

DIN :03279695

Place: AHMEDABAD

Date: 26/05/2026

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## **Vivaa Tradecom Limited**

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# Vivaa

**Date: 26<sup>th</sup> May, 2026**

To,  
The Manager,  
BSE SME Platform,  
Department of Corporate Services,  
25<sup>th</sup> 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 for year ended on 31.03.2026**

**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 31<sup>st</sup> March, 2026 approved at the Board Meeting held today i.e 26<sup>th</sup> May, 2026.

Kindly take the same in your records.

Thanking You,

Yours Faithfully,  
**FOR, VIVAA TRADECOM LIMITED**



**MITESHBHAI JAYANTILAL ADANI**  
**(MANAGING DIRECTOR)**  
DIN: 03279695



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