Date: 3rd November, 2026

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 3rd November, 2026

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, 3rd November, 2026**, which commenced at 12.30 Noon and concluded at 12:55 Noon at the Registered Office of the Company, inter alia, transacted the following items:

1. Board of Directors considered and approved the unaudited Standalone Financial Results for the half year ended on 30th September, 2026 and Limited Review Report thereon (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
DN: c=IN, o=Personal, pseudonym=qpj53pgiafo4my06811ch73bsw29kxn4, 2.5.4.20=e234fa662225ac4541ffb50dbb6f1d9d33604ce2a7aff71d399a93775e5b91057, postalCode=380058, st=Gujarat, serialNumber=8442dacd4887a8682828128a0054e8fd13fa4e2e0aa0ddd89c22100b783919d8d7, cn=MITESH JAYANTILAL ADANI
Date: 2026.11.03 13:03:30 +05'30'
Mitesh Jayantilal Adani
Managing Director
DIN: 03279695

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)
Shed-10, Vivekanand Garment Park, Nr. Motipura Chowkadi,Shahwadi
Narol Ahmedabad,Gujarat, India, 382405.

1. We have reviewed the accompanying statement of Unaudited Financial Statement results of **Vivaa Tradecom Limited** for the half year ended September 30th, 2026. 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.

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

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

Shreekant S Shah
(Partner)
Membership no.:038215
UDIN: 26038215LVLZQJ3357

Date: 03-11-2026
Place: Ahmedabad

+91 9825068440, 9427038747
shreekant@cashreekantshah.com
ushnash@cashreekantshah.com

'OFFICE 345'
Ground Floor, Opp. Choice Restaurant, C.G. Road,
Navrangpura, Ahmedabad-380 009, Gujarat, INDIA.
079-40801102, 26441102, 26425541

Vivaa Tradecom Limited
(Formerly known as Vivaa Tradecom Private Limited)
CIN:L46411GJ2010PLC060395
Shed-10, Vivekanand Garment Park, Nr. Motipura Chowkadi,Shahwadi Narol Ahmedabad,Gujarat, India, 382405
Website:www.vivaatrade.com **EMAIL: cs@vivaatrade.com**

Unaudited Financial Results For the Half Year Ended on 30.09.2026

(Rs. In lacs)

Particulars	For the Half Year Ended			For the Year Ended	
	30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
	Unaudited	Audited	Unaudited	Audited	Audited
Income					
Revenue from operations	20,235.25	15,670.28	12,808.83	28,479.11	28,750.48
Revenue from operations (net)	**20,235.25**	**15,670.28**	**12,808.83**	**28,479.11**	**28,750.48**
Other income	-	1.63	5.69	7.32	0.81
Total revenue	**20,235.25**	**15,671.91**	**12,814.52**	**28,486.43**	**28,751.29**
Expenses					
(a) Purchase Trading Items	19,666.97	15,119.31	12,823.01	27,942.32	28,168.19
(b) Changes in the inventory	(99.11)	7.25	(393.46)	(386.21)	(258.31)
(c) Employee benefits expense	18.91	16.11	17.93	34.04	34.77
(d) Finance costs	0.00	0.07	0.02	0.09	7.68
(e) Depreciation and amortisation expense	0.24	1.57	3.78	5.35	9.03
(f) Other expenses	500.12	472.47	283.39	755.86	686.17
Total expenses	**20,087.13**	**15,616.78**	**12,734.67**	**28,351.45**	**28,647.53**
Profit / (Loss) before exceptional and extraordinary items and tax	148.12	55.13	79.85	134.98	103.76
Exceptional items & Extraordinary items		37.57	-	37.57	-
Profit / (Loss) before tax	**148.12**	**17.56**	**79.85**	**97.41**	**103.76**
Tax expense:					
Provision for tax expense for current Year	36.85	14.12	20.88	35.00	30.00
Provision for tax expense for Previous Year	-	-	-	-	-
Net current tax expense	**36.85**	**14.12**	**20.88**	**35.00**	**30.00**
Deferred tax Liability/ (Assets)	(0.01)	(0.44)	(0.92)	(1.36)	(2.26)
Profit / (Loss)after Tax for the year	**36.84**	**13.68**	**19.96**	**33.64**	**27.74**
	111.28	3.88	59.89	63.77	76.02
Details of Earning per share					
Basic EPS (in Rupees)	2.83	0.10	1.52	1.62	1.93
Diluted EPS (in Rupees)	2.83	0.10	1.52	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: 03/11/2026

Vivaa Tradecom Limited

(Formerly known as Vivaa Tradecom Private Limited)

CIN:L46411GJ2010PLC060395

Shed-10, Vivekanand Garment Park, Nr. Motipura Chowkadi,Shahwadi Narol Ahmedabad,Gujarat, India, 382405

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

Unaudited Balancesheet as at 30.09.2026

(Rs. In Lacs)

	Particulars	AS AT 30.09.2026	AS AT 31.03.2026
		Unaudited	Audited
		Amount	Amount
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	393.75	393.75
	(b) Reserves and surplus	1,961.35	1,850.07
		2,355.10	**2,243.82**
2	**Non-current liabilities**		
	(a) Long-term borrowings	412.52	412.52
	(b) Deffered Tax Liabilities (net)	68.14	68.15
	(c) Other long-term liabilities	-	-
		480.66	**480.67**
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	6,477.64	7,076.91
	(c) Other current liabilities	3.68	36.69
	(d) Short-term provisions	1.94	2.32
		6,483.26	**7,115.92**
	TOTAL	**9,319.02**	**9,840.41**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment		
	(i) Property, plant and equipment	1.62	0.55
	(ii) Intangible assets	36.82	36.82
	(b) Deffered Tax Assets (net)	-	-
	(c) Long-term loans and advances	-	-
	(d) Other non-current assets	-	-
		38.44	**37.37**
2	**Current assets**		
	(a) Inventories	2,731.64	2,632.53
	(b) Trade receivables	6,244.27	6,854.51
	(c) Cash and cash equivalents	63.92	46.32
	(d) Short-term loans and advances	27.38	49.39
	(e) Other current assets	213.37	220.29
		9,280.58	**9,803.04**
	TOTAL	**9,319.02**	**9,840.41**

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: 03/11/2026

Vivaa Tradecom Limited
(Formerly known as Vivaa Tradecom Private Limited)
CIN:L46411GJ2010PLC060395
Shed-10, Vivekanand Garment Park, Nr. Motipura Chowkadi,Shahwadi Narol Ahmedabad,Gujarat, India, 382405
Website:www.vivaatrade.com **EMAIL: cs@vivaatrade.com**

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026

(Rs.in lacs)

Particulars	As at 30.09.2026 (Unaudited)	For the year ended March, 2026 (Audited)
	Amount	Amount
Cash Flow from Operating Activities		
Net profit/(loss) before Tax	148.12	97.41
Adjustments for:		
Depreciation and Amortisation Expense	0.24	5.35
(Profit) / Loss on sale of Assets (Net)	-	37.57
Interest Income	-	-
Interest Expenses	-	0.09
	0.24	43.01
Operating Profit before Working Capital changes	148.36	140.42
Adjustments for:		
(Decrease) / Increase in Other Long term Liabilities	-	-
(Decrease) / Increase in Short term borrowings	-	-
(Decrease) / Increase in Trade Payables	(599.27)	599.16
(Decrease) / Increase in Other Current Liabilities	-33.01	33.98
(Decrease) / Increase in Short term Provision	-0.38	0.02
Decrease / (Increase) in Inventories	(99.11)	(386.21)
Decrease / (Increase) in Trade Receivables	610.24	(419.67)
Decrease / (Increase) in Short term Advances	22.01	10.22
Decrease / (Increase) in Other Non-Current Assets	-	-
Decrease / (Increase) in Long term Advances	-	-
Decrease / (Increase) in Other Current Assets	-29.932	35.22
	(129.45)	(127.28)
Cash generated from Operations	18.91	13.14
Direct taxes paid	-	-
Net Cash from Operating Activities	18.91	13.14
Cash Flow from Investing Activities		
Interest Received	-	-
Sale /(Purchase)of Fixed Assets	(1.31)	20.00
Loan Received/Loan Repaid	-	-
Net Cash From / (Used in) Investing Activities	(1.31)	20.00
Cash Flow from Financing Activities		
Interest Expenses	-	(0.09)
Issuance of share Capital	-	-
Securities Premium on Issue of Share capital	-	-
Net Cash From / (Used in) Financing Activities	-	(0.09)
Net increase in Cash and Cash Equivalents	17.60	33.05
Cash and Cash Equivalents at the Beginning of the Year	46.32	13.27
Cash and Cash Equivalents at the End of the Year	63.92	46.32

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: 03/11/2026

Vivaa

NOTES:

Explanatory notes to the Statement of Unaudited Financial Results for half year ended on 30.09.2026

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 **November 03, 2026.**

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, 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. 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 Miscellaneous Expenses 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.

VIVAA TRADECOM LIMITED AHMEDABAD

8. There are no investor complaints pending as on 30.09.2026.

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 Jayantilal Adani
Managing Director
DIN: 03279695
Place: AHMEDABAD
Date: 03/11/2026