(Formerly Known as Veeram Infra Engineering Limited)

Basement Medicare Centre, B/H M J Library Opp Stock- Exchange Ellisbridge, Ahmedabad- 380006, Gujarat CIN: U74110GJ1994PLC021483 Email: complianceviel@gmail.com

Date: 12th November, 2022

To

The Corporate Relations Department BSE LIMITED PJ Towers, 25th floor, Dalal Street, Mumbai -400 001

Sub.: Outcome of Board Meeting

Ref.: Vivid Mercantile Limited (Scrip Code: 542046)

Ref: Submission of Un-Audited Financial Results for the quarter and half year ended on 30th September, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir / Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on Saturday 12th November 2022. In that Meeting the Board has decided the following matter.

1. Considered and approved the unaudited financial results of the Company for the quarter and half year ended on 30th September, 2022.

We hereby enclose the following:

 Un-Audited Financial Results (Standalone) for the financial year ended on 30th September, 2022.

The meeting commenced at 04:30 p.m. and concluded at 07:00 p.m.

AHMEDABA

Please take the same on your records.

Thanking you,

For, Vivid Mercantile Ltd

Satish Gajjar Managing Director

Din: 05254111

To
The Board of Directors
M/s. VIVID MERCANTILE LIMITED
Ahmedabad

Sub.: Limited Review Report

Ref.:Unaudited Financial Results for the quarter ended on $30^{\rm th}$ September, 2022

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of VIVID MERCANTILE LIMITED for thequarter ended on 30th September 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 recognised accounting practices and policies has 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, BHAGAT & CO Chartered Accountants

Firm Registration No.: 127250W

CA SHANKAR PRASAD BHAGAT

Membership No. 052725

UDIN No:- 22052725BCXLNC3105

Place: Ahmedabad

Date:12TH November, 2022

Basement Medicare Centre, Behind M. J. Library, Opp. Stock Exchange Ellisbridge, Ahmedabad, Gujarat, 380006

STATEMENT OF ASSET & LIABLITIES AS ON 30th SEPTEMBER, 2022

STATEMENT OF ASSET & LIABLITIES AS ON 30th SE	PTEMBER, 2022		
Particulars	Half Year Ended	Year Ended	
T di ciculai 3	30.09.2022	31.03.2022	
	Unaudited (in lakh)	Audited (in lakh)	
ASSETS			
(1) Non-Current Assets			
(i) Property, Plant And Equipment	27.19	30.92	
(ii) Intangible Assets			
(iii) Capital Work in Progress			
(iv) Intangible assets under development			
Non-Current Financial Assets			
(a) Non-Current Investments	149.58	944.86	
(b) Trade Receivables, Non-Current			
(c) Loans, Non-Current			
(d) Other Non-Current Financial Assets			
Deffered tax assets (net)	0.18	0.18	
Total Non Current Assets	176.95	975.96	
(2) Current Assets	DES Services	Edit Chross	
Inventories	2,431.74	1472.66	
Current Financial Assets	-,		
(a) Current investments			
(b) Trade receivables	412.28	142.32	
(c) Cash and cash equivalents	-211.33	2.67	
(d) Bank Balance other than Cash and cash equivalents	-211.55	2.07	
The property of the control of the c			
(e) Loans, Current	00.24		
(f) Other Current Financial Assets	90.24		
Total Current Financial Assets			
Current Tax Assets (net)	204.00	10.77	
Other Current Assets	291.89	49.77	
Total Current Assets	3014.82	1,667.42	
Total Assets	3191.77	2,643.38	
EQUITY AND LIABILITIES			
(1) Equity	1000 50	4000 55	
Equity Share Capital	1002.56	1002.56	
Other Equity	1585.08	1518.06	
Total Equity	2587.64	2,520.62	
(2) Liabilities			
Non-Current Liabilities			
Non-Current Financial Liabilities			
(a) Borrowings , non current			
(b) Trade Payables , non current			
(c) Other non current financial liabilities			
Total Non-Current Financial Liabilities			
Provision, non current			
Deffered tax liabilities (net)			
Other non current liabilities			
Total Non-Current Liabilities	0.00	0.00	
Current Liabilities			
Current Financial Liabilities			
(a) Borrowings, current	555.62	63.27	
(b) Trade Payables , current			
(i) Total Outstanding dues of Micro Small & Medium Enterprises			
(ii) Total Outstanding dues of creditors other than Micro Small & Medium			
Enterprises	3.60	4.55	
(c) Other current financial liabilities			
Total Current Financial Liabilities	559.22	67.82	
Other Current liabilities	0.51	4.38	
Provision, current	44.40	50.55	
Current tax liabilities (net)		390,000,000	
Total Current Liabilities	604.13	122.75	
Total Liabilities	604.13	122.75	
Total Equity and Liabilities	3191.77	2,643.38	
By order of the Board of Directors	0101	2,010.00	

By order of the Board of Directors For , Vivid Mercantile Limited

Satishkumar R. Gajjar **Managing Director** DIN: 05254111

Date: 12.11.2022

Place: Ahmedabad

Basement Medicare Centre, Behind M. J. Library, Opp. Stock Exchange Ellisbridge, Ahmedabad, Gujarat, 380006
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2022

₹ in Lakhs

							₹ In Lakns	
		Quarter Ended		Half Year Ended		Year Ended		
Sr.	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.22	30.09.2021	31.03.2022	
No								
	• *******************	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income:	11 21	100.50	047.40	200.00	005.61	4707.40	
	Revenue from operations	11.31	189.59	847.48	200.90	895.61	1787.40	
II 	Other Income	78.45	56.41	71.70	134.86	71.50	520.76	
III	Total Income (I +II)	89.76	246.00	919.18	335.76	967.11	2308.16	
IV	Expenses:							
	Cost of materials consumed	021 56	370.62	323.21	1192.18	250.44	2 240 01	
	Purchase of Stock-in-Trade Changes in inventories of finished goods, work-in-progress	821.56	370.62	525.21	1192.16	359.44	2,348.81	
	and Stock-in-Trade	-765.93	(193.15)	586.83	(959.08)	586.83	(589.30)	
	Employee Benefit Expense	0.75	0.75	0.36	1.50	0.72	11.04	
	Financial Costs	0.01	Ε.	-	0.01	0.01	0.05	
	Depreciation and Amortization Expense	2.34	2.34	4.69	4.68	4.69	10.69	
	Other Expenses	0.71	6.39	11.93	7.10	13.77	7.64	
	Total Expense	59.44	186.95	927.02	246.39	965.46	1788.93	
٧	Profit before exceptional items and tax (III - IV)	30.32	59.05	-7.84	89.37	1.66	519.23	
VI	Exceptional Items			==		-	-	
VII	Profit before tax (V- VI)	30.32	59.05	-7.84	89.37	1.66	519.23	
VIII	Tax expense:							
	(1) Current tax	7.50	14.85	0.30	22.35	0.30	50.30	
	(2) Deferred tax		- 1	*	-	-	-	
ıv.	Profit(Loss) from the perid from continuing operations (VII -	22.02	44.20	(0.14)	67.03	1.26	469.03	
IX	VIII)	22.82	44.20	(8.14)	67.02	1.36	468.93	
	Profit(Loss) from the period from dicontinuing operations							
х	before tax	-	1-	-	1-	-		
	30.0.0 (0)							
ΧI	Tax expense of discontinuing operations	-	-	-	-	-	-	
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-	
XIII	Profit/(Loss) for the period (IX + XII)	22.82	44.20	(8.14)	67.02	1.36	468.93	
XIV	Other comprehensive income net of tax	-	-9	-			(=)	
ΧV	Total Comprehnsive Income for the year	22.82	44.20	(8.14)	67.02	1.36	468.93	
XVI	Details of Equity Share Capital							
	Paid-up Equity share capital (at par Value of Rs. 10 each)	1002 50	1003.56	1002.50	1002.56	1002.50	1002 50	
		1002.56	1002.56	1002.56	1002.56	1002.56	1002.56	
XVII	Earning per share:							
VAII	Earning per snare: Earning per equity share for continuing operations							
	(1) Basic earnings (loss) per share from continuing							
	operations	0.23	0.44	(0.08)	0.67	0.01	4.68	
	(2) Diluted earnings (loss) per share from continuing	200 2002	2002 8000	200 2002	7.00.0000000	New 2000		
	operations	0.23	0.44	(0.08)	0.67	0.01	4.68	
	Earning per equity share for discontinued operations							
	(1) Basic earnings (loss) per share from discontinued	_		_	_	_	_	
	operations (2) Diluted earnings (loss) per share from discontinued	_	-				-	
	operations	-			-:		-	
	Earning per equity share							
	(1) Basic earnings(loss) per share from continuing and	Santa Company	200000000000000000000000000000000000000	200 grown	W022000_0000	100 0000	100 miles	
	discontinued operations	0.23	0.44	(80.0)	0.67	0.01	4.68	
	(2) Diluted earnings(loss) per share from continuing and	0.22	0.44	(0.00)	0.67	0.01	1 60	
	discontinued operations	0.23	0.44	(80.0)	0.07	0.01	4.68	

Notes:

- 1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 12-112022
- 2) The Company's business activity fall within a singal primary business segment.
- 3). Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors For , Vivid Mercantile Limited

51 9 Satishkumar R. Gajjar (Managing Director) DIN: 05254111

Date: 12-11-2022 Place: Ahmedabad

Basement Medicare Centre, Behind M. J. Library, Opp. Stock Exchange Ellisbridge, Ahmedabad, Gujarat, 380006

CASH FLOW STATEMENT OF HALF YEAR ENDED ON 30TH SEPTEMBER, 2022

		(Rs. In Lacs)	
PARTICULARS	Half Year ended	Half Year ended	
TARTICOLARS	30.09.2022	30.09.2021	
A. Cash Flow from Operating Activity			
Profit before Taxation and Extra Ordinary Items			
Add: Non Cash & Non Operating Expenses	89.37	1.66	
Depreciation	4.68	4.69	
Interest Expenses	0.01	0.01	
Other Income	-134.86	-71.50	
Operating Profit before Working Capital Changes	-40.80	-65.14	
Adjustment for;			
(Increase) / Decrease in Inventory	-959.08	-469.20	
(Increase) / Decrease in Trade Receivable	-269.96	436.16	
Increase/(Decrease) in Trade Payables	-0.95	-0.61	
(Increase)/ Decrease in Loans & Advances	0.00	-10.06	
(Increase) / Decrease in other Current Assets	-242.12	13.56	
(Increase) / Decrease in other Current Fianancial Assets	-90.24		
Increase / (Decrease) in Current Liabilities	-3.87	-0.09	
Increase / (Decrease) in Short Term Provisions	-6.16		
(Increase) / Decrease in Current Investment			
Cash Generated from Operation	-1613.18	-95.38	
Taxes Paid	22.35	0.00	
Net Cash Flow from Operating Activities	-1635.53	-95.38	
B. Cash Flow from Investing Activity			
(Increase) / Decrease in Fixed Assets (net)	-0.95	-3.16	
(Increase) / Decrease in Investments & Accured Interest	795.28	89.17	
(Increase) / Decrease in other Non current Investments			
Other Income	134.86	71.50	
Net Cash Flow from Investing Activities	929.19	157.51	
C. Cash Flow from Financing Activity			
Proceeds from Issue of Shares			
Proceeds from Securities Premium			
Increase / (Decrease) in Short term Borrowings	492.35	0.00	
Increase / (Decrease) in Long term Borrowings			
Finance Cost	-0.01	-0.01	
Adjustment of earlier in Retained Earning			
Net Cash Flow from Financing Activities	492.34	-0.01	
Net Increase / (Decrease) in Cash & Cash Equivalents	-214.00	62.11	
Opening Balance of Cash & Cash Equivalents	2.67	14.86	
Closing Balance of Cash & Cash Equivalents	-211.33	76.97	
Net Increase / (Decrease) in Cash & Cash Equivalents	-214.00	62.11	

By order of the Board of Directors For , Vivid Mercantile Limited

Satishkumar R. Gajjar **Managing Director** DIN: 05254111

Date: 12-11-2022 Place: Ahmedabad