

VIVID MERCANTILE LIMITED

CIN: L74110GJ1994PLC021483

Registered Office: Basement Medicare Centre, B/H. M J Library,
Opp. Stock Exchange, Ellisbridge, Ahmedabad - 380006, Gujarat.

Contact: 079-48921375; **Website:** www.vividmercantile.com

Email: complianceviel@gmail.com

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

Date: 13.02.2025

Sub: Integrated filing (Financial) for the quarter and nine months ended December 31, 2024

Scrip Code:Vivid Mercantile Limited (542046)

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 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) - Unaudited Financial Results for the quarter and nine months period ended on 31st December, 2024

We hereby attach the following:

- I. Unaudited Standalone Financial Results for the quarter and nine months ended on 31st December 2024.
- II. Limited Review Report for the Quarter ended 31st December 2024.

For Vivid Mercantile Limited

Satishkumar Ramanlal Gajjar
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Satishkumar Ramanlal Gajjar
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Satishkumar Ramanlal Gajjar
Managing Director
Din: 05254111



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Vivid Mercantile Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
VIVID MERCANTILE LIMITED
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **VIVID MERCANTILE LIMITED** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (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. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.
5. Results of Previous Quarters ended September 30, 2024 and year to date September 30, 2024 were reviewed by previous auditor and we have been appointed due to casual vacancy caused by the resignation.

For AKGVG & Associates
Chartered Accountants
ICAI Firm Registration No.: 018598N
UDIN: 25118627BMKTAM8839

Priyank Shah
Partner
Membership No.: 118627



Place: Ahmedabad
Date: January 8, 2025

VIVID MERCANTILE LIMITED

CIN:- L74110GJ1994PLC021483

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 31ST DECEMBER, 2024

₹ in Lakhs


Sr. No	Particulars	Quarter Ended	Nine Months Ended		Half Year Ended		Year Ended
		31.12.2024	31.12.2024	31.12.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	188.86	1141.18	718.06	952.32	670.21	973.04
II	Other Income	68.49	99.21	919.51	30.72	216.90	1,859.72
III	Total Income (I +II)	257.35	1240.39	1637.57	983.04	887.11	2832.76
	Expenses:						
	Cost of materials consumed		-	-	-	-	-
	Purchase of Stock-in-Trade	477.40	1,039.71	1,158.74	562.31	573.89	1784.94
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-307.40	21.63	63.87	329.03	63.87	(560.69)
	Employee Benefit Expense	3.59	10.43	2.83	6.84	1.50	15.43
	Financial Costs	0.01	0.02	0.03	0.01	0.02	0.05
	Depreciation and Amortization Expense	0.58	1.67	5.70	1.09	2.69	2.18
	Other Expenses	7.90	16.32	10.33	8.42	9.13	97.10
	Total Expense	182.08	1089.78	1241.50	907.70	651.10	1339.01
V	Profit before exceptional items and tax (III - IV)	75.27	150.61	396.07	75.34	236.03	1493.75
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V- VI)	75.27	150.61	396.07	75.34	236.03	1493.75
	Tax expense:						
	(1) Current tax	10.00	20.00	64.54	10.00	44.54	195.00
	(2) Deferred tax	-	-	-	-	-	0.95
IX	Profit(Loss) from the period from continuing operations (VII - VIII)	65.27	130.61	331.53	65.34	191.49	1,297.80
X	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX + XII)	65.27	130.61	331.53	65.34	191.49	1,297.80
XIV	Other comprehensive income net of tax	-	-	-	192.16	-	981.97
XV	Total Comprehensive Income for the year	65.27	130.61	331.53	257.50	191.49	2,279.77
XVI	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 1/- each)	1002.56	1002.56	1002.56	1002.56	1002.56	1002.56
XVII	Earning per share:						
	Earning per equity share for continuing operations						
	(1) Basic earnings (loss) per share from continuing operations	0.65	0.13	3.31	2.57	1.91	12.94
	(2) Diluted earnings (loss) per share from continuing operations	0.65	0.13	3.31	2.57	1.91	12.94
	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 discontinued operations	0.65	0.13	3.31	2.57	1.91	12.94
	(2) Diluted earnings(loss) per share from continuing and discontinued operations	0.65	0.13	3.31	2.57	1.91	12.94

Notes:

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 08.01-2025
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.



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


 Satishkumar R. Gajjar
 (Managing Director)
 Place:- Ahmedabad

Date: 08-01-2025
Place: Ahmedabad

VIVID MERCANTILE LIMITED

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:
There is no default during the quarter under review

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.

For Vivid Mercantile Limited

Satishkumar
Ramanlal Gajjar

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Satishkumar Ramanlal Gajjar
Managing Director
Din: 05254111