(Formerly Known as Veeram Infra Engineering Limited)

Basement Medicare Centre, B/H M J Library Opp Stock- Exchange Ellisbridge, Ahmedabad- 380006, Gujarat CIN: L74110GJ1994PLC021483 Email - complianceviel@gmail.com

June 30, 2021

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

Sub: Outcome of Board Meeting

BSE Code: 542046

Ref: Submission of Audited Financial Results for the Half year and Financial Year ended on 31st March, 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on June 30, 2021 In that meeting the Board has decided the following matters:

1. Considered and approved the audited financial results of the Company for the half year and financial year ended on $31_{\rm st}$ March, 2021.

We hereby enclose the following:

I. Audited Financial Results (Standalone) for the half year and financial year ended on 31st March 2021.

II. Audit report for the half year and financial year ended on 31st March 2021 III. Declaration Regarding Audit report with unmodified/unqualified opinion.

The Board Meeting commenced at **4.15 pm** and concluded at **5.10 P.M**.

Please take the information on record.

Thanking you, Yours faithfully,

For, Vivid Mercantile Ltd

Satish Gajjar Managing Director

Din: 05254111



BHAGAT & CO. Chartered Accountants

Auditor's Report on financial results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The board of Directors
VIVID MERCANTILE LIMITED

We have audited the accompanying Statement of Financial Results of VIVID MERCANTILE LIMITED("the Company") for the half year ended March 31, 2021and the year to date results for the period April 1, 2020 to March 31,2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SFB (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related financial statements which is in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.

 We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- 2. In our opinion, and to the best of our information and according to the explanations given to us, the Statement:
 - (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and



(ii) Gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended March 31, 2021 as well as the year to date results for the period from April 1, 2020 to March 31, 2021.

For, BHAGAT & CO.

Chartered Accountants

Firm Registration No: 127250W

Shankar Prasad Bhagat Membership No: 052725

(Partner)

Place: Ahmedabad Date: 30/06/2021

UDIN: 21052725AAAABX9708

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

STATEMENT OF ASSET & LIABLITIES AS ON 31st March, 2021

		(Rs. In Lacs)	
Particulars	Year Ended on	Year Ended on 31/03/2020	
Particulars	31/03/2021		
	Audited	Audited	
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1,002.56	795.69	
(b) Reserves and Surplus	1,045.24	894.53	
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	_	-	
(b) Deferred Tax Liabilities (Net)	-		
(c) Other Long Term Liabilities	_	_	
(d) Long Term Provisions	-	-	
(4) Current Liabilities			
(a) Short-Term Borrowings		_	
(b) Trade Payables	0.75		
(i) Total Outstanding dues of micro enterprises and small enterprises	0.75	892.00	
(ii) Total Outstanding dues of fricto enterprises and small enterprises and small	-	-	
enterprises	-	-	
(c) Other Current Liabilities	0.38	5.75	
(d) Short-Term Provisions	5.00	0.58	
Total Equity & Liabilities	2,053.93	2,588.55	
II.ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets (Net)			
(i) Property, Plant and Equipment	94.67	102.71	
(ii) Intangible Assets		-	
(iii) Capital Work in Progress		-	
(b) Non-current investments	983.50	1133.34	
(c) Deferred tax assets (net)	-	0.18	
(d) Long term loans and advances	-	-	
(e) Other non-current assets	-	-	
(2) Current Assets			
(a) Current investments	-	-	
(b) Inventories	883.36	245.66	
(c) Trade receivables	42.00	769.53	
(d) Cash and cash equivalents	14.86	7.91	
(e) Short-term loans and advances	26.66	313.46	
(f) Other current assets	8.88	15.76	
Total Assets	2,053.93	2,588.55	

For, Vivid Mercantile Limited

Satishkumar R. Gajjar Managing Director



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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st March, 2021

I O II V <u>E</u> C P C S:	Particulars Revenue from operations Other Income Total Revenue (I +II) Expenses: Cost of materials consumed Purchase of Stock-in-Trade	For the Half Year Ended on 31.03.2021 Audited 1421.71 365.98 1787.69	For the Half Year Ended on 30.09.2020 Unaudited 275.58 0.00 275.58	For the Half Year Ended on 31.03.2020 Audited	Year Year Ended on 31/03/2021 Audited	Year Ended on 31/03/2020
R R I O C E E C S S E E	Revenue from operations Other Income Total Revenue (I + II) Expenses: Cost of materials consumed Purchase of Stock-in-Trade	Ended on 31.03.2021 Audited 1421.71 365.98 1787.69	on 30.09.2020 Unaudited 275.58 0.00	on 31.03.2020	31/03/2021	
I O II V <u>E</u> C P C S:	Other Income Total Revenue (I + II) Expenses: Cost of materials consumed Purchase of Stock-in-Trade	1421.71 365.98 1787.69 0.00	275.58 0.00	Audited	Auditad	
I O II V <u>E</u> C P C S:	Other Income Total Revenue (I + II) Expenses: Cost of materials consumed Purchase of Stock-in-Trade	365.98 1787.69 0.00	0.00		Auurteu	Audited
I O II V <u>E</u> C P C S:	Other Income Total Revenue (I + II) Expenses: Cost of materials consumed Purchase of Stock-in-Trade	365.98 1787.69 0.00	0.00			
V <u>E</u> C C S S	Total Revenue (I +II) Expenses: Cost of materials consumed Purchase of Stock-in-Trade	1787.69 0.00		2206.80	1697.29	3000.
V <u>E</u> C P C S E	Expenses: Cost of materials consumed Purchase of Stock-in-Trade	0.00	775 59	4.23	365.98	4.
C P C Si	Cost of materials consumed Purchase of Stock-in-Trade		273.30	2211.03	2063.27	3004.
P C S ⁱ E	Purchase of Stock-in-Trade		_	_	_	
C Si E		0.00	0	0	0	0.0
S: E		1852.35	461.78	2,179.24	2,314.13	2,940.5
E	Changes in inventories of finished goods, work-in-progress and stock-in-Trade	-440.99	(196.72)	(21.04)	(637.71)	•
	Employee Benefit Expense	6.75	0.55	-0.87	7.3	0.0
100	inancial Costs	0.01	0.01	-1.03	0.02	
D	Depreciation and Amortization Expense	3.95	3.7	1.51	7.65	8.9
	Other Expenses	6.24	2.36	58.43	8.6	59.1
	Total Expense	1428.31	271.68	2216.24	1699.99	3009.0
	Profit before exceptional and extraordinary items and tax					
٧	Tont before exceptional and extraordinary items and tax	359.38		-5.21	363.28	-4.0
		0.00				
VI E	xceptional Items	0.00	-		-	-
		0.00				
VII P	Profit before extraordinary items and tax (V - VI)	359.38	3.90	-5.21	363.28	-4.0
		0.00				
VIII E	xtraordinary Items	0.00	-		-	1
		0.00				
X P	Profit before tax (VII - VIII)	359.38	3.90	-5.21	363.28	-4.0
		0.00				
	Tax expense:	0.00				
	(1) Current tax	4.02	0.98	-0.28	5.00	-
((2) Deferred tax	0.00	-	-	-	-
, D	Nacfiell and form the special form and in the second	0.00	2.93	(4.93)	250.20	14.0
	Profit(Loss) from the perid from continuing operations Less: Dividend	355.35	2.93	(4.93)	358.28	(4.0
	ess: Tax on Dividend	0.00	-		-	-
	ess. Tax on Dividend	0.00	-			
KII B	Balance carried Forward to Balance Sheet	355.35	-	(4.93)	358.28	(4.0
		555.55		()	555	(
KIII P	Paid-up Equity share capital (at par Value of Rs.10 each)	1002.56	795.69	795.69	1002.56	795.6
KIV R	Reserves excluding revaluation reserves	-	-			
KV a	Earning per equity share before Exceptinal items					
	(1) Basic	3.54	0.04	-0.06	3.57	-0.0
	(2) Diluted	3.54	0.04	-0.06	3.57	-0.0
b)Earning per equity share after Exceptinal items					
	(1) Basic	3.54	0.04	-0.06	3.57	-0.0
	(2) Diluted	3.54	0.04	-0.06	3.57	-0.0
	Notes:					
). The above Financial Results were reviewed by the Audit Com		by the Board of Directors	at their respective Meeting	held on June 30, 2021	
	?) The Company's business activity fall within a singal primary bu					
3	3). Previous year's figures are re-grouped, re-classified wherever	r necessary.	1			
				<u> </u>		
			CANTIL	By order of the Boa		
			E (AHMEDABAD)	For , Vivid Merca	4070	
			Z AHMEDABAD B	5.19	1990	
Date: 30.06	5.2021		111 + 67	2		

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

CASH FLOW STATEMENT OF FINANCIAL YEAR ENDED ON 31ST MARCH, 2021

(Rs. In Lacs)

PARTICULARS	Year ended 31 March 2021	Year ended 31 March 2020
TARRESTARS	Rs.	Rs.
A. Cash Flow from Operating Activity	-	-
Profit before Taxation and Extra Ordinary Items	363.28	-4.09
Add : Non Cash & Non Operating Expenses		
Depreciation	7.65	8.92
Finance cost	0.02	-1.03
Interest Income	0.00	-4.23
Gain On MCX	0.00	0.00
Dividend income	0.00	0.00
Realized Gain/Loss on Shares	-365.98	0.00
Operating Profit before Working Capital Changes	4.97	-0.43
Adjustment for;		
(Increase) / Decrease in Inventory	-505.66	0.00
(Increase) / Decrease in Debtors	727.53	-328.94
Increase/(Decrease) in Trade Payables	-891.25	852.95
(Increase)/ Decrease in Loans & Advances	286.80	-134.06
(Increase) / Decrease in Current Assets	6.88	-0.74
Increase / (Decrease) in Current Liabilities & Provisions	-5.37	5.19
Increase / (Decrease) in Short Term Provisions	4.42	0.07
Increase / (Decrease) in Current Investment	0.00	17.74
Cash Generated from Operation	-371.68	411.78
Taxes Paid	274.50	0.01
Net Cash Flow from Operating Activities	-371.68	411.77
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	8.04	0.00
(Increase) / Decrease in Investments & Accured Interest	0.00	0.00
(Increase) / Decrease in other Non current Investments	149.84	0.00
Dividend Income	0.00	0.00
Gain on MCX	0.00	0.00
Interest Income	0.00	4.23
Net Cash Flow from Investing Activities	157.88	4.23
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares	0.00	0.00
Proceeds from Securities Premium	206.87	0.00
Increase / (Decrease) in Short term Borrowings		-238.79
Increase / (Decrease) in Long term Borrowings		-181.95
Finance Cost Paid	-0.02	1.03
Adjustment of earlier in Retained Earning		0.00
Net Cash Flow from Financing Activities	206.85	-419.71
Net Increase / (Decrease) in Cash & Cash Equivalents	-6.95	-3.71
Opening Balance of Cash & Cash Equivalents	7.91	11.58
Closing Balance of Cash & Cash Equivalents	14.86	7.91
Net Increase / (Decrease) in Cash & Cash Equivalents	6.95	-3.70



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

Managing Director

Date: 30.06.2021 Place: Ahmedabad

(Formerly Known as Veeram Infra Engineering Limited)

Basement Medicare Centre, B/H M J Library Opp Stock- Exchange Ellisbridge, Ahmedabad- 380006, Gujarat CIN: L74110GJ1994PLC021483 Email - complianceviel@gmail.com

DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015)

Pursuant to the proviso to regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended, We, Vivid Mercantile Limited, having its Registered office situated at Basement Medicare Centre, B/H M J Library Opp Stock-Exchange Ellisbridge, Ahmedabad- 380006, do hereby declare and confirm that the Audit Report issued by Statutory Auditor of the Company M/s. Bhagat & Co, Chartered Accounts, (Firm Registration Number: 127250W) on the Annual Audited Standalone and Consolidated Financial Results for the year ended 31st March, 2021 is with Unmodified Opinion(s) and accordingly the statement on impact of audit qualification is not required to be given.

Thanking You

Yours Faithfully

For, Vivid Mercantile Ltd

AHMEDABA

Satish Gajjar Managing Director

Din: 05254111