

Date: 06/11/2024

To
Manager
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex-Bandra (E)
Mumbai – 400051

Sub: Outcome of the Meeting of Board of Directors.

Ref: VIVO COLLABORATION SOLUTIONS LIMITED, NSE Symbol-**VIVO**,
ISIN No-**INE0IA701014**

Dear Sir/ Madam,

The Meeting of Board of Directors of Vivo Collaboration Solutions Limited was held on Wednesday, November 06, 2024.

The Board of Directors of the Company has inter-alia:

1) Adopted the Un-Audited Financial Statements of the Company for the half year ended September 30, 2024. Please find enclosed the:

a) Un-Audited financial statements for the half year ended September 30, 2024 along with the Limited Review Report thereon.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, we would like to inform that the meeting of the Board of Directors of the Company commenced at 04.00 p.m. and concluded at 04.30 p.m.

You are requested to take the above on record and oblige.

For VIVO COLLABORATION SOLUTIONS LIMITED

REETA
Digitally signed
by REETA
Date: 2024.11.06
16:35:20 +05'30'

A

(REETA)

COMPANY SECRETARY & COMPLIANCE OFFICER

M. No.: ACS-40876

Vivo Collaboration Solutions Limited

Registered Address: 315, 3rd Floor, HB Twin Tower, Netaji Subhash Place, Pitampura, New Delhi 110034, India,
CIN: L72900DL2012PLC230709

Website: www.vivo.ooo Phone: +91-7838651690

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

TO THE BOARD OF DIRECTORS OF VIVO COLLABORATION SOLUTIONS LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **VIVO COLLABORATION SOLUTIONS LIMITED** ('the Company') for the half year ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

These statements are the responsibility of the Company's Management and have been approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" "(AS 25)", prescribed under section 133 of the Companies Act, 2013 read with rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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, "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 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 provide less assurance than an audit. 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.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Act, and

UDIN : 24016746BKCAAV7374

516, Laxmi Deep Building, Laxmi Nagar District Centre, Delhi-110092

Tel. : 011-45033133, Mob. : 9313815380

E-mail : gaurassociates@hotmail.com, camkjain@hotmail.com

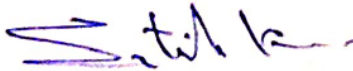


other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN: 24016746BKCAAY7374.

Place: DELHI

Date: 06/11/2024

VIVO COLLABORATION SOLUTIONS LIMITED

315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura, Delhi-110034
CIN: U72900DL2012PLC230709

UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(In Lakhs)

| 1 | Particulars | Half Year Ended | | | Year Ended | |
|-----|---|-----------------|-----------------|---------------|----------------|---------------|
| | | 30.09.2024 | 31.03.2024 | 30.09.2023 | 31.03.2024 | 31.03.2023 |
| | | Unaudited | Audited | Unaudited | Audited | Audited |
| | Income | | | | | |
| | Revenue from operations | 172.77 | 223.97 | 294.46 | 518.43 | 747.85 |
| | Other income | 250.94 | 41.99 | 118.25 | 160.24 | 55.28 |
| | Total Income | 423.72 | 265.96 | 412.71 | 678.67 | 803.13 |
| | Expenses | | | | | |
| (a) | Cost of materials consumed | - | - | - | - | - |
| (b) | Purchases of stock-in-trade & services | 95.55 | 121.68 | 159.46 | 281.14 | 341.34 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - |
| (d) | Employee benefit expense | 197.49 | 212.42 | 167.22 | 379.64 | 309.05 |
| (e) | Finance costs | 0.01 | 0.45 | 0.52 | 0.97 | 0.73 |
| (f) | Depreciation, depletion and amortisation expense | 5.19 | 5.89 | 4.05 | 9.94 | 10.47 |
| (g) | Other Expenses | 49.46 | 35.23 | 38.86 | 74.09 | 90.39 |
| | Total expenses | 347.70 | 375.68 | 370.11 | 745.79 | 751.98 |
| | Total profit before exceptional items and tax | 76.02 | (109.71) | 42.60 | (67.11) | 51.15 |
| 3 | Exceptional Items | - | - | - | - | - |
| | Total profit before tax | 76.02 | (109.71) | 42.60 | (67.11) | 51.15 |
| | Tax expense | | | | | |
| 4 | Current tax | 7.47 | (7.08) | 7.08 | - | 16.51 |
| 5 | Mat Credit Entitlement | - | - | - | - | - |
| 6 | Deferred tax | (0.28) | (0.25) | 0.03 | (0.22) | (0.22) |
| | Total tax expenses | 7.18 | (7.33) | 7.11 | (0.22) | 16.29 |
| 7 | Net Profit Loss for the period | 68.84 | (102.39) | 35.49 | (66.90) | 34.86 |
| 8 | Other comprehensive income net of taxes | - | - | - | - | - |
| | Total Comprehensive Income for the period | 68.84 | (102.39) | 35.49 | (66.90) | 34.86 |



For VIVO COLLABORATION SOLUTIONS LIMITED

[Signature]
Director, Authorised Signatory

| 9 Details of equity share capital | | | | | | |
|-----------------------------------|------------------------------------|--------|--------|--------|--------|--------|
| | Paid-up equity share capital | 201.50 | 201.50 | 201.50 | 201.50 | 201.50 |
| | Face value of equity share capital | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 10 Earnings per share | | | | | | |
| | Earnings per equity share | | | | | |
| | Basic earnings (loss) per share | 3.42 | (5.08) | 1.76 | (3.32) | 1.73 |
| | Diluted earnings (loss) per share | 3.42 | (5.08) | 1.76 | (3.32) | 1.73 |

- The unaudited financial results for the half year ended September 30, 2024 has been reviewed by and approved by Board of Directors at their meeting held on
- The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

For GAUR & ASSOCIATES

Chartered Accountants
FRN NO. 005354C



Satish Kumar Gupta

Satish Kumar Gupta
Partner

M. No. 016746

UDIN : 24016746B KC AAV7374

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Director
Director/Authorised Signatory

Sanjay Mittal
Director
Din No. 01710260

Place : New Delhi
Date : 06-11-2024

VIVO COLLABORATION SOLUTIONS LIMITED

315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura, Delhi-110034
CIN: U72900DL2012PLC230709

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(' In Lakhs)

| Particulars | | As at 30th September, 2024 | As at 31st March, 2024 |
|----------------------------------|--|-------------------------------|---------------------------|
| | | Unaudited | Audited |
| I. EQUITY AND LIABILITIES | | | |
| 1. | Shareholders' funds | | |
| | (a) Share Capital | 201.50 | 201.50 |
| | (b) Reserves and Surplus | 1,227.42 | 1,158.59 |
| | (c) Money received against share warrants | - | - |
| | | 1,428.92 | 1,360.09 |
| 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 | - | - |
| | (A) Total outstanding dues of micro enterprises and small enterprises; and | - | - |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises.] | 51.34 | 20.01 |
| | (c) Other current liabilities | 11.14 | 24.97 |
| | (d) Short term provisions | 60.83 | 43.20 |
| | | 123.30 | 88.19 |
| | Total Equity and Liabilities | 1,552.23 | 1,448.27 |
| II. ASSETS | | | |
| 1. | Non-current assets | | |
| | (a) Property Plant and Equipment & Intangible Assets | | |
| | (i) Property, Plant and Equipment | 29.21 | 29.06 |
| | (ii) Intangible assets | 0.74 | 0.74 |
| | (iii) Capital work-in-progress | - | - |
| | (iv) Intangible assets under development | - | - |
| | (b) Non-current investments | - | - |
| | (c) Deferred tax assets (net) | 1.40 | 1.11 |
| | (d) Long-term loans and advances | - | - |
| | (e) Other non-current assets | 5.14 | 6.62 |
| | | 36.49 | 37.53 |
| 2. | Current assets | | |
| | (a) Current investments | 972.61 | 929.70 |
| | (b) Inventories | 4.96 | 4.96 |
| | (c) Trade receivables | 46.23 | 26.31 |
| | (d) Cash and cash equivalents | 97.93 | 26.33 |
| | (e) Bank balance other than cash and cash equivalents | - | - |
| | (f) Short-term loans and advances | 394.01 | 423.44 |
| | (g) Other current assets | - | - |
| | | 1,515.74 | 1,410.75 |
| | Total Assets | 1,552.23 | 1,448.27 |

For and on behalf of the Board

For GAUR & ASSOCIATES
Chartered Accountants
FRN NO. 005354C

Satish Kumar Gupta
Partner

M. No. 016746

UDIN: 24016746BKCAAV7374

Place: New Delhi

Date: 06-11-2024



VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Director/Authorised Signatory

Sanjay Mittal
Director
Din No. 01710260

VIVO COLLABORATION SOLUTIONS LIMITED

315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura, Delhi-110034
CIN: U72900DL2012PLC230709

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

(' In Lakhs)

| Statement of Cash Flows | For the period ended 30th September, 2024 | For the year ended 31st March, 2024 |
|--|--|--|
| | Unaudited | Audited |
| Cash flow from operating activities: | | |
| Profit before the tax | 76.02 | (67.11) |
| Adjustments to reconcile net profit to net cash provided by operating activities: | | |
| Depreciation and amortization | 5.19 | 9.94 |
| Interest and dividend income | (7.16) | (31.46) |
| Interest Expense for the period | - | - |
| Other Borrowing cost for the period | - | - |
| Preliminary Expense written off | 1.47 | 1.94 |
| (Profit)/ Loss on Sale of Fixed Assets | - | - |
| Provisions | 11.72 | 16.82 |
| (Profit)/ Loss on Sale of Investment | (242.43) | (108.91) |
| Foreign Exchange (Gain)/Loss on Borrowings | - | - |
| Changes in assets and liabilities | | |
| Trade receivables | (19.92) | 3.15 |
| Inventories | - | - |
| Other current asset | - | - |
| Trade payables and other liabilities | 17.50 | (25.83) |
| Other financial liabilities | - | - |
| Other current liabilities | - | - |
| Cash generated from operations | (157.61) | (201.47) |
| Income taxes paid | (1.57) | - |
| Net cash generated by operating activities | (159.18) | (201.47) |
| Cash flow from Investing activities: | | |
| Purchase of property, plant & equipment, intangibles etc including change in capital creditors | (5.34) | (20.47) |
| Sale of property, plant & equipment, intangibles etc including change in capital creditors | - | - |
| Sale/(Purchase) of long/short term investment | 199.53 | (14.64) |
| Security Paid | - | 5.73 |
| Preleminery Expenses Incurred | 6.33 | 25.93 |
| Dividend Income | 0.83 | 5.53 |
| Interest income | 201.35 | 2.08 |
| Net cash used in investing activities | | |
| Cash flow from financing activities: | | |
| Proceeds from Current Borrowings | - | - |
| Proceeds from issue of share capital/ application money | - | - |
| Share Issue Expenses | - | - |
| Change In Long term Borrowings | - | - |
| Other Borrowing cost paid | - | - |
| Proceed/Repayment of Short Term Loans | 29.43 | 33.85 |
| Proceed/Repayment of Long Term Loans | - | - |
| Foreign Exchange Gain/(Loss) | - | - |
| Change in Non current financial liabilities | - | - |
| Net cash used in financing activities | 29.43 | 33.85 |
| Net increase/(decrease) In cash and cash equivalents | 71.59 | (165.54) |
| Cash and cash equivalents at the beginning | 26.33 | 191.87 |
| Cash and cash equivalents at the end | 97.92 | 26.33 |

For and on behalf of the Board

For GAUR & ASSOCIATES
Chartered Accountants
FRN NO. 005354C



Satish Kumar Gupta
Partner

M. No. 016746

UDIN : 24016746BKCAAV7374

Place : New Delhi

Date : 06-11-2024

VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Director/Authorised Signatory

Sanjay Mittal

Director

Din No. 01710260