Vivo Collaboration Solutions Limited

Date: 06/11/2026

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 Friday, November 06, 2026.

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, 2026. Please find enclosed the:

a) Un-Audited financial statements for the half year ended September 30, 2026 along with the Limited Review Report thereon.

2) Constitution of Fund-Raising Committee

Approved the constitution of a Fund-Raising Committee of the Board under the Chairmanship of Mr. Sanjay Mittal to evaluate, consider and decide on raising of funds by the Company through permissible modes, including but not limited to:

i. Issue of equity shares
ii. Issue of warrants
iii. Issue of convertible or non-convertible securities
iv. Any other instruments as may be permitted under applicable laws

The Committee is authorised to determine the structure, timing, pricing, terms and conditions of such fund raising, subject to applicable laws and requisite approvals.

The details of the Fund-Raising Committee shall be disclosed in due course, as and when required.

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 02.00 p.m. and concluded at 02.45 p.m.

You are requested to take the above on record and oblige

This is for your information and record.

Thanking you,

Yours faithfully,

For VIVO COLLABORATION SOLUTIONS LIMITED

Reeta

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Date: 2026.11.06 14:52:15 +05'30'

(REETA)
COMPANY SECRETARY & COMPLIANCE OFFICER
M. No.: ACS-40876

Gaur & Associates
CHARTERED ACCOUNTANTS

516, Laxmi Deep,
Laxmi Nagar District Centre,
Delhi-110092 Ph. 011-45033133

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

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 2026, 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 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

SATISH KUMAR GUPTA
Digitally signed by SATISH KUMAR GUPTA
Date: 2026.11.06 14:39:09 +05'30'

Satish Kumar Gupta
Partner
M. No. 016746
UDIN: 26016746UIPQVN4708

Place: Delhi
Date: 06/11/2026

VIVO COLLABORATION SOLUTIONS LIMITED

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

UNAUDITED FINANCIAL RESULT FOR THE YEAR ENDED SEPTEMBER 30, 2026

(` In Lakhs)

	Particulars	Half Year Ended			Year Ended	
		30.09.2026	30.09.2025	31.03.2026	31.03.2026	31.03.2025
		Unaudited	Unaudited	Audited	Audited	Audited
1	**Income**					
	Revenue from operations	180.00	-	325.00	325.00	259.96
	Other income	298.91	36.89	14.11	51.00	320.22
	Total income	478.91	36.89	339.11	376.00	580.18
2	**Expenses**	-		-		
(a)	Cost of materials consumed	-		-		
(b)	Purchases of stock-in-trade & services	-	-	47.48	47.48	192.20
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-		
(d)	Employee benefit expense	162.01	159.15	152.85	312.00	429.23
(e)	Finance costs	0.01	0.02	0.03	0.05	0.75
(f)	Depreciation, depletion and amortisation expense	2.64	3.64	3.94	7.58	10.27
(g)	Other Expenses	310.11	77.28	17.68	94.96	74.76
		-		-		
	Total expenses	**474.78**	**240.08**	**221.98**	**462.07**	**707.21**
	Total profit before exceptional items and tax	**4.14**	**(203.20)**	**117.13**	**(86.07)**	**(127.03)**
3	Exceptional items	-	-	-		
	Total profit before tax	4.14	**(203.20)**	**117.13**	**(86.07)**	**(127.03)**
	Tax expense	-		-		
4	Current tax	-	-	-	-	-
5	Mat Credit Entitlement	-		-		
6	Deferred tax	0.82	-	(0.20)	(0.20)	(0.50)
	Total tax expenses	**0.82**	-	**(0.20)**	**(0.20)**	**(0.50)**
7	**Net Profit Loss for the period**	**3.32**	**(203.20)**	**117.33**	**(85.87)**	**(126.53)**
8	Other comprehensive income net of taxes	-	-	-		
	Total Comprehensive Income for the period	**3.32**	**(203.20)**	**117.33**	**(85.87)**	**(126.53)**

For VIVO COLLABORATION SOLUTIONS LIMITED

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**	-		-		
i	**Earnings per equity share**	-		-		
	Basic earnings (loss) per share	0.16	(10.08)	5.82	(4.26)	(6.28)
	Diluted earnings (loss) per share	0.16	(10.08)	5.82	(4.26)	(6.28)

1. The audited financial results for the year ended September 30, 2026 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on

2. The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Director
Din No. 01710260

Director/Authorised Signatory

Place : New Delhi
Date : 06/11/2026

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, 2026 Unaudited	As at 31st March, 2026 Audited
I.	**EQUITY AND LIABILITIES**		
1.	**Shareholders' funds**		
	(a) Share Capital	201.50	201.50
	(b) Reserves and Surplus	1,373.00	946.18
	(c) Money received against share warrants		
		1,574.50	**1,147.68**
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	-	2.00
	(b) Trade payables	41.94	7.92
	(A) Total outstanding dues of micro enterprises and small enterprises; and	59.82	59.82
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.]	**101.76**	**69.75**
	(c) Other current liabilities	**1,676.26**	**1,217.43**
	(d) Short term provisions		
II	**ASSETS**		
1.	**Non-current assets**		
	(a) Property Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	18.15	19.83
	(ii) Intangible assets	0.74	0.74
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(b) Non-current investments	848.93	800.40
	(c) Deferred tax assets (net)	0.99	1.81
	(d) Long-term loans and advances		
	(e) Other non-current assets	9.50	9.50
		878.30	**832.28**
2.	**Current assets**		
	(a) Current investments	66.13	71.45
	(b) Inventories	4.96	4.96
	(c) Trade receivables	193.50	93.00
	(d) Cash and cash equivalents	423.13	76.55
	(e) Bank balance other than cash and cash equivalents	-	-
	(f) Short-term loans and advances	110.24	139.18
	(g) Other current assets		
		797.96	**385.15**
	Total Assets	**1,676.26**	**1,217.43**

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Director
Din No. 01710260

Director/Authorised Signatory

Place : New Delhi
Date : 06/11/2026

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, 2026

(` In Lakhs)

Statement of Cash Flows	For the year ended 30th September, 2026	For the year ended 31st March, 2026
	Unaudited	Audited
Cash flow from operating activities:		
Profit before the tax	**4.14**	**(86.07)**
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	2.64	7.58
Interest and dividend income	(5.98)	(38.04)
Interest Expense for the period	(0.05)	
Other Borrowing cost for the period		
Preliminary Expense written off	-	0.89
(Profit)/ Loss on Sale of Fixed Assets		
Provisions	-	(18.31)
(Profit)/ Loss on Sale of Investment	(292.17)	1.14
Loss on Fair Valuation	199.52	19.13
Changes in assets and liabilities		
Trade receivables	(100.50)	(76.15)
Inventories		
Other current asset		
Trade payables and other liabilities	32.01	(55.10)
Other financial liabilities		
Other current liabilities		
Cash generated from operations	**(160.38)**	**(244.93)**
Income taxes paid		
Net cash generated by operating activities	**(160.38)**	**(244.93)**
Cash flow from investing activities:		
Purchase of property,plant & equipment, intangibles etc including change in capital creditors	(0.97)	(1.71)
Sale of property,plant & equipment, intangibles etc including change in capital creditors		
Sale/(Purchase) of long/short term investment	49.45	147.98
Security Paid	-	(5.25)
Preleminery Expenses Incurred		
Dividend Income	5.98	37.73
Interest income	0.05	0.31
Net cash used in investing activities	**54.51**	**179.06**
Cash flow from financing activities:		
Proceeds from Current Borrowings		
Proceeds from issue of share capital/ application money	423.50	
Share Issue Expenses		
Change In Long term Borrowings		
Other Borrowing cost paid		
Proceed/Repayment of Short Term Loans	28.95	98.00
Proceed/Repayment of Long Term Loans		
Foreign Exchange Gain/(Loss)		
Change in Non current financial liabilities		
Net cash used in financing activities	**452.45**	**98.00**
Net increase/(decrease) in cash and cash equivalents	**346.58**	**32.13**
Cash and cash equivalents at the beginning	76.55	44.42
Cash and cash equivalents at the end	**423.13**	**76.55**

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Director/Authorised Signatory

Sanjay Mittal
Director
Din No. 01710260

Place : New Delhi
Date : 06/11/2026

VIVO
YOUR CLOUD TELEPHONY PARTNER

NOTES:-

1. The unaudited Standalone and Consolidated Financial Results for the Half year ended on **September 30, 2026** have been reviewed by the Audit Commmittee and approved by the Board of Directors at their meeting held or **November 06 2026** The Statutory Auditors of the Company have carried out their limited review in the Statement and have issued an unmodified opinion.

2. Figures for the half year ended **March 31, 2026** are balancing figures between audited figures in respect of full financial year and published year to date upto their period of the respective financial year.

3. The Financial Results for the half Year ended **September 30, 2026** have been prepared in accordance with the recognition and measurement of principals laid down in the Ind AS.

4. Segment reporting is not applicable to the Company as it operates in only one segment

5. The figures for the previous year have been regrouped, re-casted and rearranged, wherever considered necessary.

For & on behalf of Board
VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Managing Director /Authorised Signatory
Din No. 01710260

For VIVO COLLABORATION SOLUTIONS LIMITED

Director/Authorised Signatory