

Date: 23/12/2024

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

Subject: Clarification for Financial Results

Dear Sir,

I hope this letter finds you well. I am writing to provide clarification regarding your mail asking for clarification on the below mentioned points.

- 1. Financial results not signed by authorized signatory/ies**
- 2. Segment details not submitted**
- 3. Financial results submitted is not as per format prescribed by SEBI**

We would like to clarify for the remark in **point no 1** mentioned above that the quick results submitted to the stock exchange on 6th November 2024 was signed by the Managing Director of the company. Further the signed quick result is attached as **Annexure-1** to this clarification letter for your reference.

Further we would like to clarify for the remark in **point no 2** mentioned above that the company deals only in one segment i.e. Platform for enterprise voice and integration with video cloud to global telecom service providers and the details are already disclosed in the financial results submitted with the NSE both in PDF as well as in XBRL. Therefore, details of segment reporting are not applicable on the Company.

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

Further we would like to clarify for the remark in **point no 3** mentioned above that the company has filed the results in the format specified by SEBI. For your reference financial results have been attached to this letter as **Annexure-1**.

Please rest assured that we take regulatory compliance seriously, and we are committed to ensuring that there is no deficiency.

In compliance with your request, we are hereby providing clarification for the points mentioned in the mail asking for clarification. We value our commitment to transparency and regulatory compliance, and we appreciate your understanding in this matter.

Thank you for your attention to this matter.

Sincerely,

REETA Digitally signed
by REETA
Date:
2024.12.23
10:44:49 +05'30'

REETA
COMPLIANCE OFFICER

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 : 24016746BKCANV7374

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

Tel. : 011-45033133, Mob. : 9313815380

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

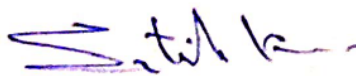


other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to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

Particulars		Half Year Ended			Year Ended	
1	Income	30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		Unaudited	Audited	Unaudited	Audited	Audited
	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
2	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					
1	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

Partner

M. No. 016746

UDIN : 24016746B KC AAV7374

Place : New Delhi

Date : 06-11-2024

For and on behalf of the Board
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

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(' In Lakhs)

Particulars		As at 30th September, 2024 Unaudited	As at 31st March, 2024 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: 24016746BXCAHV7374

Place : New Delhi

Date : 06-11-2024



VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

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
Preliminary 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. 005354CSatish Kumar Gupta
Partner

M. No. 016746

UDIN : 24016746BKCAAV7374

Place : New Delhi

Date : 06-11-2024



VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Director/Authorised Signatory

Sanjay Mittal

Director

Din No. 01710260