



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

Sub: Submission of 15th Annual General Meeting of the company

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

Dear Sir/Madam,

In compliance with the provisions of Regulation 34 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of the Notice and Annual Report of 15th Annual General Meeting of the company for the financial year ended 31st March, 2026.

The Notice of 15th Annual General Meeting of the company is also uploaded on the company's website: www.vivo.ooo.

Kindly take the same on your record

Thanking You,

For Vivo Collaboration Solutions Limited

Sanjay Mittal
Managing Director

Noida Office: Netedge Tower, Sixth Floor, C-56/39,
Sector-62, Noida, Uttar Pradesh,
Pin 201309, India

Registered Office: HB Twin Tower, Third Floor,
315, Netaji Subhash Place, Pitampura,
New Delhi, Pin-110034, India



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CIN : L72900DL2012PLC230709



VIVO COLLABORATION **SOLUTIONS LIMITED**

15TH ANNUAL REPORT
(2025-26)

Noida Office: Netedge Tower, Sixth Floor, C-56/39,
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CORPORATE INFORMATION

❖ BOARD OF DIRECTORS:

- Mrs. Sonia Mittal –Director
- Mr. Raveesh Kanaujia- Independent Director
- Mr. Dinesh Kumar Goel - Independent Director
- Mr. Dharam Pal Mittal - Non-Executive Director

❖ KEY MANAGERIAL PERSONNEL:

- Mr. Sanjay Mittal - Managing Director
- Mrs. Reeta – Company Secretary & Compliance Officer
- Mr. Pardeep Singh – Chief Financial Officer

❖ AUDIT COMMITTEE:

- Mr. Dinesh Goel - Chairman
- Mr. Raveesh Kanaujia - Member
- Mr. Sanjay Mittal - Member

❖ STAKEHOLDERS RELATIONSHIP COMMITTEE:

- Mr. Raveesh Kanaujia - Chairman
- Mr. Dinesh Goel -Member
- Mr. Sanjay Mittal - Member

❖ NOMINATION & REMUNERATION COMMITTEE:

- Mr. Raveesh Kanaujia - Chairman
- Mr. Dinesh Goel - Member
- Mr. Dharam Pal Mittal - Member

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❖ **INDEPENDENT AUDITORS:**

M/s. Gaur & Associates

(Chartered Accountants)
107, Laxmideep Building,
Laxmi Nagar District Centre,
New Delhi- 110092

❖ **SHARE TRANSFER AGENTS:**

Bigshare Services Private Limited

1st Floor, Bharat Tin Works Building,
Opp. Vasant Oasis Apartments (Next to Keys Hotel),
Marol Maroshi Road, Andheri East, Mumbai 400059

❖ **BANKERS:**

➤ **ICICI BANK**

AM 6, Shalimar Bagh, Delhi, 110088

❖ **REGISTERED OFFICE:**

315, Third Floor, HB Twin Tower, Netaji Subhash Place,
Pitampura North Delhi DL 110034

Telephone: 91-7838651690

Email: sanjay.mittal@vivo.ooo

Website: www.vivo.ooo

❖ **LISTED IN STOCK EXCHANGES:**

NSE Limited (SME Platform)

SYMBOL: VIVO

ISIN: INE01A701014

❖ **15TH ANNUAL GENERAL MEETING OF
VIVO COLLABORATION SOLUTIONS LIMITED**

Date: 21ST AUGUST, 2026

Time: 03:00 P.M

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VIVO COLLABORATION SOLUTIONS LIMITED

Regd. Office: 315, Third Floor, HB Twin Tower, Netaji Subhash Place,
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Ph: 91-7838651690, E-mail: sanjay.mittal@vivo.ooo

CIN: L72900DL2012PLC230709

NOTICE

15TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 15TH ANNUAL GENERAL MEETING OF THE MEMBERS OF VIVO COLLABORATION SOLUTIONS LIMITED WILL BE HELD ON FRIDAY, THE 21ST DAY OF AUGUST, 2026 AT 03:00 P.M. THROUGH VIDEO CONFERENCING ("VC")/ OTHER AUDIO VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESSES. THE VENUE OF THE MEETING SHALL BE DEEMED TO BE THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 315, THIRD FLOOR, HB TWIN TOWER, NETAJI SUBHASH PLACE, PITAMPURA DELHI 110034.

ORDINARY BUISNESS:

1. To receive, consider and adopt the Standalone Financial Statements of the Company for the year ended 31st March 2026 including audited Balance Sheet as on 31st March 2026 and the Statement of Profit and Loss for the year ended on that date and report of Directors & Auditors' thereon.
2. **Appointment of Mr. Rishi Gupta (DIN: 11475966), as a non-executive director of the company in place of Mr. Dharampal Mittal (DIN: 06929846) (Retiring Director).**

To consider and if deemed fit, to pass with or without modification(s), the following resolution as Ordinary Resolution:

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RESOLVED THAT pursuant to the provisions of Section 152 and 160 of the Companies Act, 2013, and the Rules made thereunder, the Articles of Association of the Company and the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and based on the recommendation of the Nomination and Remuneration Committee, Rishi Gupta (DIN: 11475966), in respect of whom the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013, signifying his intention to propose Mr. Rishi Gupta (DIN: 11475966), as a candidate for the office of a Director of the Company, be and is hereby appointed as the non-executive Director of the Company and is liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company based on the recommendations of the Nomination and Remuneration Committee or any of its committees, by whatever name called, be authorised in its absolute discretion and from time to time, to fix within the range stated above, the salary payable to Mr. Rishi Gupta.

RESOLVED FURTHER THAT the Board of Directors of the Company and / or Company Secretary of the Company be and are hereby jointly and/or severally authorized to do all such acts, deeds, matters, things and sign and file all such papers, documents, forms and writings as may be necessary and incidental to the aforesaid resolution.”

3. Re-Appointment of M/s. Gaur & Associates, Chartered Accountants (Firm Registration No. 005354C) as the Statutory Auditors of the Company.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on the recommendation of Audit Committee and the Board of Directors, M/s. Gaur & Associates, Chartered Accountants (Firm Registration No. 005354C) be and are hereby reappointed as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 15th Annual General Meeting (AGM) until the conclusion of the 20th AGM of the





Company, on such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.

RESOLVED FURTHER THAT the Board or any duly constituted Committee of the Board, be and is hereby authorised to do all acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution.”

SPECIAL BUSINESS:

4. Re-appointment of Mr. Sanjay Mittal, (DIN: 01710260) as Managing Director of the Company for a second term of 5 (five) consecutive years

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT in accordance with the provisions of Sections 196, 197, 198, 203 and all other applicable provisions of the Companies Act, 2013 read with Schedule V of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and rules made thereunder, (including any statutory modification(s) or re-enactment thereof, for the time being in force) approval of the Members of the Company be and is hereby accorded for re-appointment of Mr. Sanjay Mittal (DIN: 01710260) as Managing Director and Key Managerial Personnel of the Company for a period of 5 (Five) years with effect from 21st August 2026 on the terms and conditions including remuneration as set out in the explanatory statement annexed to the Notice convening this meeting, with liberty to the Board of Directors to alter and vary the terms and conditions of the said re-appointment including remuneration in such manner as may be agreed between the Board of Directors and Mr. Sanjay Mittal.





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RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to do all such acts and take such steps as may be necessary, proper or expedient to give effect to this resolution.”

5. Re-appointment of Mr. Dinesh Kumar Goel, (DIN: 00677550) as an Independent Director of the Company for a second term of 5 (five) consecutive years

To consider and if thought fit, to pass the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013, and the Companies (Appointment & Qualification of Directors) Rules, 2014, read with Schedule IV to the said Act, and Regulation 17, 25 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Articles of Association of the Company, as amended from time to time, and based on the recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company, Mr. Dinesh Kumar Goel, (DIN: 00677550), who has submitted a declaration that he meets the criteria prescribed for Independent Directors under Section 149(6) of the Companies Act, 2013 and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, be and is hereby re-appointed as an Independent Director of the Company (whose directorship is not liable to retirement by rotation), to hold office for a second term of five consecutive years, with effect from August 21, 2026 to August 20, 2031 in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director.

RESOLVED FURTHER THAT the Board of Directors / Key Managerial Personnel of the Company be and are hereby authorised to do all such acts, deeds and things and execute all such documents, instruments, and writings as may be required to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and are hereby authorised to issue a certified true copy of the aforesaid resolution wherever necessary.”

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6. Re-appointment of Mr. Raveesh Kanaujia, (DIN: 06707625) as an Independent Director of the Company for a second term of 5 (five) consecutive years

To consider and if thought fit, to pass the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013, and the Companies (Appointment & Qualification of Directors) Rules, 2014, read with Schedule IV to the said Act, and Regulation 17, 25 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Articles of Association of the Company, as amended from time to time, and based on the recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company, Mr. Raveesh Kanaujia, (DIN: 06707625), who has submitted a declaration that he meets the criteria prescribed for Independent Directors under Section 149(6) of the Companies Act, 2013 and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, be and is hereby re-appointed as an Independent Director of the Company (whose directorship is not liable to retirement by rotation), to hold office for a second term of five consecutive years, with effect from August 21, 2026 to August 20, 2031 in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director.

RESOLVED FURTHER THAT the Board of Directors / Key Managerial Personnel of the Company be and are hereby authorised to do all such acts, deeds and things and execute all such documents, instruments, and writings as may be required to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and are hereby authorised to issue a certified true copy of the aforesaid resolution wherever necessary.”

7. Increase in the Authorised Share Capital of the Company and alteration of Capital Clause of Memorandum of Association of the Company

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Ordinary Resolution:

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“RESOLVED THAT pursuant to the provisions of Section 61 and other applicable provisions of the Companies Act, 2013 and the rules issued there under (including any statutory modification or re-enactment thereof for the time being in force), the Authorised Share Capital of the Company be and is hereby increased from Rs. 2,10,00,000 (Rupees Two Crore Ten Lakh only) comprising of 21,00,000 (Twenty One Lakh) Equity Shares of Rs. 10 (Rupees Ten) each to Rs. 4,50,00,000 (Rupees Four Crore Fifty Lakh only) comprising of 45,00,000 (Forty Five Lakh) Equity Shares of Rs. 10 (Rupees Ten) each”.

V. The Authorised Share Capital of the Company is Rs. 4,50,00,000 (Rupees Four Crore Fifty Lakh only) comprising of 45,00,000 (Forty Five Lakh) Equity Shares of Rs. 10 (Rupees Ten) each.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the Board, which term shall include any Committee constituted by the Board or any person(s) authorized by the Board to exercise the powers conferred on the Board by this resolution), be and is hereby authorized to take such steps as may be necessary and to execute all deeds, applications, documents and writings that may be required and generally to do all acts, deeds, matters and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the above resolution(s), on behalf of the Company.”

8. Issue of Share Warrants Convertible into Equity Shares on Preferential basis to Promoters and Non-Promoters

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

“RESOLVED THAT in accordance with the provisions of Sections 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014 (the “Act”), the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, (“SEBI ICDR Regulations”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other rules / regulations / guidelines, if any, prescribed by the Securities and Exchange Board of India (“SEBI”), Reserve Bank of India, stock exchanges where the equity shares of the Company are listed (“Stock Exchanges”) and / or any other statutory / regulatory authority and the provisions of the memorandum and articles of association of the Company and subject to the approval(s), consent(s), permission(s) and / or sanction(s),

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if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such condition(s) and modification(s), as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), and / or sanction(s), and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitutes to exercise its powers including the powers conferred by this resolution), the consent of the members of the Company, be and is hereby accorded to offer, issue and allot up to **22,00,000 (Twenty Two Lakh) warrants** each convertible into, or exchangeable for, one equity share within the period of 18 (eighteen months) in accordance with the applicable law (“Warrants”) at a price of **Rs. 77/- (Seventy Seven Only)** each (including the warrant subscription price and the warrant exercise price) aggregating upto Rs. 16,94,00,000/- (Sixteen Crore Ninety Four Lakh Only) to Persons, as detailed hereunder, by way of preferential issue on a private placement basis and on such terms and conditions set out herein and in the explanatory statement to this resolution and subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI ICDR Regulations and the Act.

S. No.	Name of Proposed Allottees	Category	Number of warrants	Outcome of the subscription / Investment amount (INR) (Approx/maximum.)
1.	UC IT Managed Services Private Limited	Promoter	6,00,000	4,62,00,000
2.	Sanjay Mittal	Promoter Group	4,00,000	3,08,00,000
3.	FE Securities Private Limited	Non-promoter	4,80,000	3,69,60,000
4.	Puneet Jain	Non-promoter	2,72,000	2,09,44,000
5.	Govind Gupta (HUF)	Non-promoter	1,68,000	1,29,36,000

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6.	Pradeep Kumar	Non-promoter	96,000	73,92,000
7.	Vineeta Jain	Non-promoter	80,000	61,60,000
8.	Siddhant Jain	Non-promoter	40,000	30,80,000
9.	Siddharth Bassi	Non-promoter	32,000	24,64,000
10.	Pallavi Jain Gupta	Non-promoter	32,000	24,64,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the “Relevant Date” for the purpose of determination of floor price for the issue and allotment of Warrants is **Wednesday, 22nd July, 2026**, being the date 30 (thirty) days prior to the date of this Annual General Meeting;

RESOLVED FURTHER THAT subject to receipt of such approvals as may be required under applicable law, consent of the members be and is hereby accorded to record the name and other details of the Proposed Allottees in Form PAS-5 and to issue a private placement offer cum application letter in Form PAS-4, to the Proposed Allottees inviting them to subscribe to the Warrants in accordance with the provisions of the Act;

RESOLVED FURTHER THAT the issue and allotment of Warrants and the allotment of equity shares upon conversion of such Warrants shall be subject to applicable law and the terms and conditions set out herein and in the explanatory statement:

- a) An amount equal to 25% (Twenty Five Percent) of the Warrant Issue Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% (Seventy Five Percent) of the Warrant Issue Price shall be payable by the Warrant Holder(s) on or before the exercise of the entitlement attached to the Warrant(s) to subscribe for the Equity Shares;
- b) The Warrant Holders shall, subject to the ICDR Regulations, the Takeover Regulations and other applicable rules, regulations and laws, be entitled to exercise the Warrants in one or more tranches within a period of 18 (Eighteen) Months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised. The Company shall

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accordingly, issue and allot the corresponding number of Equity Shares of Rs. 1/- (Rupees One only) each to the Warrant Holders;

- c) The Warrants shall be exercised in a manner that is in compliance with the minimum public shareholding norms prescribed for the Company under the Listing Regulations and the Securities Contract (Regulation) Rules, 1957;
- d) In the event, the Warrant Holders do not exercise the Warrants within a period of 18 (Eighteen) months from the date of allotment, the Warrants shall lapse and the amount paid by the Warrant Holders on such Warrants shall stand forfeited by the Company;
- e) The Warrants by themselves until converted into Equity Shares, does not give to the Warrant Holder any rights (including any dividend or voting rights) in the Company in respect of such Warrants.
- f) The Company shall procure that the listing and trading approvals for the resulting Equity Shares to be issued and allotted to the Warrant Holders upon exercise of the Warrants are received from the relevant Stock Exchanges in accordance with the ICDR Regulations and the Listing Regulations; Warrants shall not be listed.
- g) The Equity Shares to be so allotted upon the exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank pari-passu in all respect including dividend, with the existing Equity Shares of the Company;
- h) The Warrants and the Equity Shares issued pursuant to the exercise of the Warrants shall be locked-in as prescribed under Chapter V of the ICDR Regulations from time to time;
- i) The Company shall re-compute the price of the Warrants/ Equity Shares issued upon exercise of the Warrants in terms of the ICDR Regulations, where it is required to do so and the differential price, if any, shall be required to be paid by such Warrant Holders to the Company in accordance with the provisions of the ICDR Regulations;
- j) The respective Warrant Holders shall make payment from their own bank account into the designated bank account of the Company;
- k) The Company receiving necessary approval in accordance with applicable law including ICDR Regulations, Listing Regulations, from

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the regulators including NSE and / or Registrar of Companies in relation to issuance of Warrants and Equity Shares upon conversion of Warrants;

- l) The allotment of Warrants pursuant to this resolution shall be completed within a period of 15 days from the passing of this resolution, provided that, where the allotment pursuant to this resolution is pending on account of pendency of any approval for such allotment by any regulatory authority or the Central Government, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approval(s);
- m) The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the allottee; and Warrants so allotted under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock in provided under SEBI ICDR Regulations except to the extent and in the manner permitted there under.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and take all such steps as may be required in this connection including to accept any modification(s) in the terms of issue of Warrants as may be required by regulatory or any other authority(ies) subject to the provisions of the Act and SEBI ICDR Regulations, to make application(s) to the Stock Exchange(s) for obtaining in-principle approval for issuance of Warrants and listing and trading approvals of the equity shares arising on conversion of the Warrants, to submit and file all necessary documents and forms with the depositories, registrar of companies, and such regulatory or other authority(ies), as may be required, to delegate all or any of its powers conferred under this resolution to any Director or Key Managerial Personnel or any officer / executive of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard;

RESOLVED FURTHER THAT all actions taken by the Board or any authorised person in connection with any matter(s) referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

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By Order of the Board of Directors
**For Vivo Collaboration Solutions
Limited**

Date: July 28, 2026

Place: New Delhi

(Reeta)
Company Secretary
M.NO- A-40876

NOTES:

The Register of Members and the Share Transfer books of the Company will remain closed from Wednesday, 19th August 2026 to Friday, 21st August 2026 (both days inclusive).

1. Considering the ongoing Covid-19 pandemic, the Ministry of Corporate Affairs ("MCA") has, vide its circular dated January 13, 2021 read together with circulars dated April 8, 2020, April 13, 2020 and May 5, 2020 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars, provisions of the Companies Act, 2013 ("the Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the Registered Office of the Company
2. Pursuant to SEBI (LODR) Regulations, 2015 ('Listing Regulations'), SEBI Circulars and MCA Circulars, the 15th AGM of the Company is being held through VC/OA VM on Friday, 21st August 2026, at 03.00 p.m. (IST). The deemed venue for the 15th AGM will be 315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi DL 110034.
3. **PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULAR, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM**

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AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF THE AGM VENUE ARE NOT ANNEXED TO THIS NOTICE.

4. The relative Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") setting out material facts concerning the business under Notice, is annexed hereto. The relevant details, pursuant to Regulation 26(4) and 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of company Secretaries of India in

respect of Director seeking appointment/re-appointment at this AGM are also annexed.

5. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 250 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
6. Institutional Investors, who are Members of the Company, are encouraged to attend the 15th AGM through VC/OAVM mode and vote electronically. Corporate Members intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the AGM through VC/OA VM or to vote through remote e-Voting are requested to send a certified copy of the Board Resolution to the Scrutinizer by e-mail at cssanjeevdabas@gmail.com with a copy marked to evoting@nsdl.co.in & cs@vivo.ooo.
7. The attendance of the Members attending the AGM through VC/OAVM will be counted or the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
8. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 and January 13, 2021 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National

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Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as venue voting on the date of the AGM will be provided by NSDL.

9. In line with the MCA Circular dated April 08, 2020, April 13, 2020, and May 05, 2020 and January 13, 2021, the Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories. The Notice convening the 15th AGM has been uploaded on the website of the Company at www.vivo.ooo and may also be accessed from the relevant section of the websites of the Stock Exchanges i.e. NSE Limited at www.nseindia.com. The Notice is also available on the website of NSDL at www.evoting.nsdl.com.
10. Further, those members who have not registered their email address and in consequence could not be served the Annual Report for the Financial Year 2025-26 and Notice of 15th Annual General Meeting, may temporarily get themselves registered with RTA of the Company Bigshare Services Private Limited, by clicking the link: www.bigshareonline.com/ForInvestor.aspx for receiving the same. Members are requested to support our commitment to environmental protection by choosing to receive the Company's communication through e-mail going forward.
11. Since the AGM will be held through VC / OAVM, the route map of the venue of the Meeting is not annexed hereto.
12. The Company has fixed the cut- off date of **Saturday, 18th July 2026** for determining the entitlement of shareholders to receive Annual Report of the Financial Year 2025-26.
13. Pursuant to Section 91 of the Companies Act, 2013 and Regulation 42 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and the Share Transfer books of the Company will remain closed from Wednesday, 19th August 2026 to Friday, 21st August 2026 (both days inclusive).
14. Members who have not registered / updated their email addresses with Bigshare Services Private Limited, are requested to do so to receive all future communications from the company including Annual Reports, Notices, Circulars etc. electronically.
15. Members are requested to make all correspondence in connection with shares held by them by addressing letters directly to Bigshare Services Private

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Limited, Registrar & Share Transfer Agent of the company quoting their Folio number.

16. Members are requested to notify immediately about any change in their postal address/ e-mail address/ bank details to their Depository Participant (DP) in respect of their shareholding in Demat mode and in respect of their physical shareholding to the Company's Registrar and Share Transfer Agent viz. M/s Bigshare Services Private Ltd having its office at 302, Kushal Bazar 32-33 Nehru Place New Delhi-11001 although 100% paid capital of the Company as on date of this notice is in de-mat form.
17. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, accordingly, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company (although 100% of paid-up capital of the Company is in de-mat form as on date of this notice).
18. In all correspondences with the Company, members are requested to quote their account/folio numbers and in case their shares are held in the dematerialized form, they must quote their DP ID and Client ID No(s).
19. Additional information, details pursuant to Regulation 36 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, in respect of the Director seeking re-appointment at the Annual General Meeting, forms an integral part of the notice. The director has furnished the requisite declaration for his re-appointment, confirming that he meets the criteria for re-appointment.
20. Members desirous of obtaining any information/ clarification concerning the Financial Statements for the Financial Year ended March 31, 2026, of the Company, may send their queries in writing at least seven days before the Annual General Meeting to the Company Secretary at the registered office of the Company or at e-mail id: cs@vivo.ooo.
21. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form may file nomination in the prescribed Form SH-13 with the Company's Registrar and Transfer Agent. In respect of shares held in electronic/Demat form, the nomination form may be filed with the respective Depository Participant.

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22. Inspection:

- All the documents referred to in the accompanying Notice and Explanatory Statements, shall be available for inspection through electronic mode, basis the request being sent on cs@vivo.000.
- The Register of Directors' and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection at the Annual General Meeting.

23. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

24. Members may note that the Notice and Annual Report 2025-26 will also be available on the company's website www.vivo.000, websites of the Stock Exchanges i.e. NSE Limited at www.nseindia.com.

25. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at cs@vivo.000 between 18/08/2026 (9.00 a.m. IST) and 20/08/2026 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

26. In compliance with Section 108 of the Companies Act, 2013, and Rule 20 of the Companies (Management and Administration) Rules, 2014 as may be amended from time to time, Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and the Secretarial Standard on General Meeting issued by Institute of Company Secretaries of India, the Company is pleased to provide E-Voting facility to the Members of the Company to exercise their right to vote at the 15th Annual General Meeting (AGM) by electronic means (remote e-voting) in respect of the resolutions

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contained in this notice and the business may be transacted through e-voting services provided by NSDL.

The facility for voting, through electronic voting system on the resolution(s) shall also be made available at the AGM and members attending the meeting through VC/OAVM who have not already cast their vote on the resolution(s) by remote e-voting shall be able to exercise their right to vote on such resolution(s) at the meeting.

- I. The Members who have already cast their vote by remote e-voting prior to the AGM would be entitled to attend the AGM through VC / OAVM but shall not be entitled to vote on such resolution(s) at the meeting.
- II. The Remote e-voting period commences from **9.00 a.m. on Tuesday, 18th August 2026 and ends at 5.00 p.m. on Thursday, 20th August 2026**. During this period, the members of the company, holding shares either in physical form or in demat form, as on the **cut-off date of Friday, 14th August 2026** may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast vote again.
- III. The cut-off date for determining the eligibility of shareholders to exercise remote E-Voting rights and attendance at 15th Annual General Meeting (AGM) **is Friday 14th August 2026**. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on cut-off date, shall be entitled to avail the facility of E-Voting. A person who is not a member as on the cut-off date should treat this Notice for information purpose only.
- IV. The Board of Directors of your Company has appointed Mr. Sanjeev Dabas, Company Secretary, as the Scrutinizer for conducting the voting through electronic voting system or through polling paper at the AGM, in fair and transparent manner.
- V. The Scrutinizer shall, immediately after the conclusion of voting at the AGM will unblock the votes cast through remote E-Voting in the presence of at least two witnesses not in the employment of the Company and shall submit, not later than 02 (two) working days from the conclusion of the AGM, a consolidated Scrutinizer's report of the total votes cast in favor or against, if any, to the Chairman, or a person

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authorized by him in writing who shall countersign the same and declare the result of voting forthwith.

- VI. The results of the electronic voting and Voting at AGM shall be declared to the Stock Exchanges on or before 23rd August 2026. The results along with the Scrutinizer's Report, shall also be placed on the website of the Company at www.vivo.ooo.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC/OAVM.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 250 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

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4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.vivo.ooo. The Notice can also be accessed from the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING ANNUAL GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 9.00 a.m. on Tuesday, 18th August 2026 and ends at 5.00 p.m. on Thursday, 20th August 2026. The remote e-

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voting module shall be disabled by NSDL for voting thereafter. The Members whose names appear in the Register of Members / Beneficial

Owners as on the record date (cut-off date) i.e. 14th August 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 14th August 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e.

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with
NSDL.

NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the “**Beneficial Owner**” icon under “**Login**” which is available under ‘**IDeAS**’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “**Access to e-Voting**” under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
3. If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select “**Register Online for IDeAS Portal**” or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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- Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



App Store



Google Play



Individual
Shareholders
holding
securities
in demat
mode
with
CDSL

- Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
- After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.
- If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

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	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

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Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

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Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

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- c) How to retrieve your 'initial password'?
- (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
- (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
- a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
- b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
- c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After enter entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.





Vivo Collaboration Solutions Limited

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution you will not be allowed to modify your vote.

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Vivo Collaboration Solutions Limited

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cssanjeevdabas@gmail.com with a
2. copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
3. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
4. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to **Nitin Mahala** at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

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1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@vivo.ooo.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@vivo.ooo. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH

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VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under **“Join meeting”** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@vivo.000. The same will be replied by the company suitably.





Vivo Collaboration Solutions Limited

EXPLANATORY STATEMENT

ORDINARY BUSINESS:

ITEM NO. 2:

EXPLANATORY STATEMENT PURSUANT TO REGULATION 36 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Details of Directors seeking Appointment/re-appointment at the Annual General Meeting.

Name of Director	Mr. Rishi Gupta
Date of Birth	21/10/1988
DIN	11475966
Brief Resume	Dr Rishi Gupta, Psychiatrist with formal training in Biostatistics, Epidemiology and Research Methodology. Since 2018 he has provided end-to-end statistical support for medical and dental postgraduate research with students and faculty across India, currently handling between 500 and 700 theses a year. The work covers the statistical analysis plan, sample size estimation, the analysis in R and Python, and the interpretation of results. He is MBBS, MD (AIIMS, Delhi) Gold Medal in Psychiatry.
Type of Appointment	Appointment in AGM
Qualification	MBBS, MD (AIIMS, Delhi)
Expertise in specific functional area	Expert in Quant Statics and algorithms
Directorship/ position held in other body corporates	1. MANADI CONSULTING LLP
Memberships/Chairmanships of	NIL

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Committees of other Companies	
Relationship with other Director/s	NA
Number of Shares held in the Company	NA

ITEM NO.3:

In terms of Section 139 of the Companies Act, 2013 ("the Act"), and the Companies (Audit and Auditors) Rules, 2014, made thereunder, the present Statutory Auditors of the Company, M/s. Gaur & Associates, Chartered Accountants seek for re-appointment. Since 01st Term of the M/s. Gaur & Associates, Chartered Accountants, (Registration No. 005354C) concluded at the 15th Annual General Meeting that is from 01st April, 2021 to 31st March, 2026.

The Board of Directors at its meeting held on 24th July, 2026 had recommended reappointment of M/s. Gaur & Associates, Chartered Accountants, (Registration No. 005354C), as the Statutory Auditors of the Company for approval of the members.

The proposed Auditors shall hold office for a period of five consecutive terms from the conclusion of the 15th Annual General Meeting till the conclusion of 20th Annual General Meeting of the Company.

M/s. Gaur & Associates, Chartered Accountants, have consented to the aforesaid appointment and confirmed that their appointment, if made, will be within the limits specified under Section 141(3)(g) of the Companies Act, 2013. They have further confirmed that they are not disqualified to be appointed as the Statutory Auditors in terms of the Companies Act, 2013 and the rules made thereunder. Pursuant to Section 139 of the Companies Act, 2013, approval of the members is required for appointment of the Statutory Auditors and fixing their remuneration by means of an ordinary resolution. Accordingly, approval of the members is sought for appointment of M/s. Gaur & Associates, Chartered Accountants as the Statutory Auditors of the Company and to fix their remuneration.

None of the Directors, Key Managerial Personnel or their relatives are concerned or interested in the resolution.

ITEM NO.4:

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Based on the recommendation of Nomination and Remuneration Committee duly approved by the resolution passed at its meeting, the Board of Directors has reappointed Mr. Sanjay Mittal as the Managing Director of the Company for a period of 5 (Five) years w.e.f. 21st August, 2026, subject to approval of the members in General Meeting upon terms and conditions set out in the draft agreement to be entered into by the Company with him as approved by the Board of Directors.

Mr. Sanjay Mittal's visionary guidance has been instrumental in driving company's remarkable growth. Throughout his tenure, including the challenging times, he has exhibited exceptional leadership skills and a steadfast commitment towards Company's progress. Under his astute leadership, the Company has achieved steady growth, marked by consistent expansion, strategic initiatives, and a relentless pursuit of excellence. His ability to navigate through uncertainties and make well-informed decisions has ensured the sustainability of Company's operations. It would be therefore in the interest of the Company to re-appoint Mr. Sanjay Mittal as Managing Director of the Company.

The material terms and conditions of the said draft Agreement are as under:

1. Period of Agreement: 21st August, 2026 to 20th August, 2031

2. Remuneration:

a) **Basic Salary:**

Basic Salary of NIL/- per month with a power to the Board to give one or more annual increment.

b) **Perquisites/Allowances:**

NA

c) Perquisites and allowances together with the salary payable as aforesaid shall be restricted to and subject to the applicable overall maximum ceiling set out in Section 197 read with Schedule V of the Companies Act, 2013 or any amendments or modifications that may be made thereto by the Central Government in that behalf from time to time.

3. Managing Director shall be entitled to annual leave for a period of thirty five days and shall be entitled to accumulate earned leave for a maximum of ninety days.

4. Managing Director shall be entitled to:

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a) the reimbursement of entertainment expenses actually incurred by him in the course of legitimate business of the Company in accordance with the rules and regulations of the Company in force from time to time or as may be approved by the

Board of Directors; and

b) the reimbursement of travelling, hotel and other expenses incurred by him in India and abroad exclusively for the business of the Company in accordance with the rules and regulations of the Company in force from time to time or as may be approved by the Board of Directors.

5. No sitting fees shall be payable to him for attending the meeting of the Board of Directors or Committee thereof.
6. Notwithstanding anything to the contrary contained in the Agreement, either party shall be entitled to terminate the Agreement, at any time by giving to the other party 90 days notice in writing in that behalf without the necessity of showing any cause and on expiry of the period of such notice, this Agreement shall stand terminated and Managing Director shall cease to be the Managing Director of the Company. The said notice period of 90 days may be waived mutually.
7. The terms and conditions of the said appointment herein and/ or agreement may be altered and varied by the Board of Directors from time to time at its discretion as it may deem fit so as not to exceed the limits specified in the Schedule V to the Companies Act, 2013, or any other amendments made hereafter in that regard.
8. The said re-appointment / agreement including the remuneration payable to him, is subject to the approval of the members and all such sanctions as may be necessary and shall be given effect to as per the modification, if any, made/ approved.

The draft Agreement to be entered into between the Company and Mr. Sanjay Mittal is open for inspection at the Registered Office of the Company on any working days (excluding Saturdays) between 11.00 a.m. and 1.00 p.m. up to the date of Annual General Meeting.

Your directors recommend the resolution at Item No. 4 of the Notice for your approval.

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Mr. Sanjay Mittal is interested in the said resolution as it pertains to his own re-appointment. Mrs. Sonia Mittal and Mr. Dharam Pal Mittal are deemed to be interested in the said resolution as they are related to Mr. Sanjay Mittal.

Prescribed details of Mr. Sanjay Mittal is provided in the notes to the Notice. The other relatives of Mr. Sanjay Mittal may be deemed to be interested in the said resolution at Item No. 4 of the Notice to the extent of their shareholding, if any, in the Company.

None of the other Directors, Key Managerial Personnels of the Company and their relatives are, in any way, concerned or interested, financially, or otherwise, in the said resolution.

ITEM NO.5:

Re-appointment of Mr. Dinesh Kumar Goel, (DIN: 00677550) as an Independent Director of the Company for a second term of 5 (five) consecutive years.

The Board of Directors of the Company had appointed Mr. Dinesh Kumar Goel, (DIN: 00677550), as an Independent Director on the Board of Directors for a period of 5 years with effect from August 21, 2026 till August 20, 2031. Based on the recommendation of the Nomination and Remuneration Committee held on July 10, 2026, the Board of Directors of the Company reappointed Mr. Dinesh Kumar Goel, as an Independent Director in the meeting held on July 24, 2026 for a second consecutive term for a period of 5 (five) years i.e. from August 21, 2026 till August 20, 2031, under the provisions of the Companies Act, 2013. As per Section 149(10) read with Schedule IV of the Companies Act, 2013, an Independent Director shall hold office for a term of up to five consecutive years on the Board of a Company, but shall be eligible for re-appointment on passing of a special resolution by the company. In line with the aforesaid provisions of the Companies Act, 2013 and in view of long, rich experience, continued valuable guidance to the management and strong performance of Mr. Dinesh Kumar Goel, Independent Director, the Board of Directors state that the reappointment of Mr. Dinesh Kumar Goel would be in the interest of the Company.

The Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. Dinesh Kumar Goel for

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the office of Director of the Company. Mr. Dinesh Kumar Goel, is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and he has also confirmed that he is not debarred from holding office of Director by virtue of any SEBI order or any other such authority and has given his consent to act as a Director. The Company has received a declaration from Mr. Dinesh Kumar Goel confirming that he meets the criteria of Independence as prescribed under Section 149(6) of the Act and SEBI Listing Regulations. Brief Profile of Mr. Dinesh Kumar Goel, nature of his expertise in specific functional areas, names of companies in which he holds Directorship, Memberships/Chairmanships of Board Committees and shareholding as required under SEBI (LODR) Regulations, 2015, are provided as sub note. The Independent Director Fees will be payable to Mr. Dinesh Kumar Goel as per the provisions of the Companies Act, 2013.

In the Performance Evaluation, the performance of Mr. Dinesh Kumar Goel was evaluated and he is effective and efficient on discharging his roles and responsibilities as an Independent Director of the Company. The Board and its allied Committees have benefitted from his relevant specialization and expertise in the knowledge. The Nomination & Remuneration Committee, recommended the reappointment of Mr. Dinesh Kumar Goel and Board of Directors of the Company has approved and recommended his re-appointment for a second consecutive term for a period of 5 (five) years, as provided in the resolution.

Pursuant to Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the shareholders for Re-appointment of a person on the Board of Directors is to be taken at the next general meeting or within a period of 3 months from the date of appointment whichever is earlier. Therefore, it is proposed to seek the member's approval for the Re-appointment of Mr. Dinesh Kumar Goel as a Non- Executive & Independent Director of the Company, in terms of the applicable provisions of the Act.

In the opinion of the Board of Directors, he fulfils the condition specified in the Act for such reappointment and his re-appointment is in the interest of the Company.

The Board is of the opinion that Mr. Dinesh Kumar Goel's rich and diverse experience is a valuable asset to the Company which adds value and enriched point of view during Board discussions and decision making. He is also a person of integrity who

possesses required expertise and his association as Non-Executive Non-Independent Director will be beneficial to the Company.

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The Board considers that his continued association would be of immense benefit to the Company and recommends the special resolution for continuation of his directorship in the Company. Accordingly, the Board recommends passing of the resolution at Item No. 5 of the Notice as a Special Resolution.

Save and except Mr. Dinesh Kumar Goel, none of the Directors or Key Managerial Personnel of the Company including their relatives are, in anyway concerned or interested, financially or otherwise in the resolution.

Copy of the terms and conditions for appointment of Mr. Dinesh Kumar Goel as an Independent Director of the Company shall be open for inspection by the Members at the Registered Office of the Company during business hours on all working days.

Details of Directors seeking Appointment/re-appointment at the Annual General Meeting.

Name of Director	Mr. DINESH KUMAR GOEL
DIN	00677550
Date of Birth and Age	25/07/1966
Nationality	Indian
Category	Independent Director
Date of Appointment/ Re-Appointment	30/11/2021
Brief Resume	Mr. Dinesh Kumar Goel, aged 60 years is an Engineer-turned-infrastructure strategist with 30+ years across government service (1991-batch Civil Servant), corporate leadership at Larsen & Toubro, smart-city development, and venture incubation. Deep expertise in policy formulation, having drafted and amended central legislation from within government, and shaped sector regulation through leading industry bodies. Currently Founder & Director, East West New Markets LLP.

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Qualification	B.E. in Electronics & Telecommunications
Expertise in specific functional area	Governance in Large Projects
Directorship held in other companies	NA
Memberships/Chairmanships of Committees of other Companies	NIL

ITEM NO.6:

Re-appointment of Mr. Raveesh Kanaujia, (DIN: 06707625) as an Independent Director of the Company for a second term of 5 (five) consecutive years.

The Board of Directors of the Company had appointed Mr. Raveesh Kanaujia, (DIN: 00677550), as an Independent Director on the Board of Directors for a period of 5 years with effect from August 21, 2026 till August 20, 2031. Based on the recommendation of the Nomination and Remuneration Committee held on July 10, 2026, the Board of Directors of the Company reappointed Mr. Raveesh Kanaujia, as an Independent Director in the meeting held on August 01, 2026 for a second consecutive term for a period of 5 (five) years i.e. from August 21, 2026 till August 20, 2031, under the provisions of the Companies Act, 2013. As per Section 149(10) read with Schedule IV of the Companies Act, 2013, an Independent Director shall hold office for a term of up to five consecutive years on the Board of a Company, but shall be eligible for re-appointment on passing of a special resolution by the company. In line with the aforesaid provisions of the Companies Act, 2013 and in view of long, rich experience, continued valuable guidance to the management and strong performance of Mr. Raveesh Kanaujia, Independent Director, the Board of Directors state that the reappointment of Mr. Raveesh Kanaujia would be in the interest of the Company.

The Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. Raveesh Kanaujia for the office of Director of the Company. Mr. Raveesh Kanaujia, is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013

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and he has also confirmed that he is not debarred from holding office of Director by virtue of any SEBI order or any other such authority and has given his consent to act as a Director. The Company has received a declaration from Mr. Raveesh Kanaujia confirming that he meets the criteria of Independence as prescribed under

Section 149(6) of the Act and SEBI Listing Regulations. Brief Profile of Mr. Raveesh Kanaujia, nature of his expertise in specific functional areas, names of companies in which he holds Directorship, Memberships/Chairmanships of Board Committees and shareholding as required under SEBI (LODR) Regulations, 2015, are provided as sub note. The Independent Director Fees will be payable to Mr. Raveesh Kanaujia as per the provisions of the Companies Act, 2013.

In the Performance Evaluation, the performance of Mr. Raveesh Kanaujia was evaluated and he is effective and efficient on discharging his roles and responsibilities as an Independent Director of the Company. The Board and its allied Committees have benefitted from his relevant specialization and expertise in the knowledge. The Nomination & Remuneration Committee, recommended the reappointment of Mr. Raveesh Kanaujia and Board of Directors of the Company has approved and recommended his re-appointment for a second consecutive term for a period of 5 (five) years, as provided in the resolution.

Pursuant to Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the shareholders for Re-appointment of a person on the Board of Directors is to be taken at the next general meeting or within a period of 3 months from the date of appointment whichever is earlier. Therefore, it is proposed to seek the member's approval for the Re-appointment of Mr. Raveesh Kanaujia as a Non- Executive & Independent Director of the Company, in terms of the applicable provisions of the Act.

In the opinion of the Board of Directors, he fulfils the condition specified in the Act for such reappointment and his re-appointment is in the interest of the Company.

The Board is of the opinion that Mr. Raveesh Kanaujia's rich and diverse experience is a valuable asset to the Company which adds value and enriched point of view during Board discussions and decision making. He is also a person of integrity who possesses required expertise and his association as Non-Executive Non-Independent Director will be beneficial to the Company.





Vivo Collaboration Solutions Limited

The Board considers that his continued association would be of immense benefit to the Company and recommends the special resolution for continuation of his directorship in the Company. Accordingly, the Board recommends passing of the resolution at Item No. 6 of the Notice as a Special Resolution.

Save and except Mr. Raveesh Kanaujia, none of the Directors or Key Managerial Personnel of the Company including their relatives are, in anyway concerned or interested, financially or otherwise in the resolution.

Copy of the terms and conditions for appointment of Mr. Raveesh Kanaujia as an Independent Director of the Company shall be open for inspection by the Members at the Registered Office of the Company during business hours on all working days.

Name of Director	Mr. RAVEESH KANAUIA
DIN	06707625
Date of Birth and Age	14/10/1966
Nationality	Indian
Category	Independent Director
Date of Appointment/ Re-Appointment	30/11/2021
Brief Resume	Mr. Raveesh Kanaujia, aged 59 years has done his Bachelors in Engineering in (Electronics & Communication) from Delhi Institute of Technology in the year 1987. Specializing in channel market development. Executed marketing, sales programs across multiple countries and functional organizations. Skilled to break complex tasks into simpler tasks for easier and better change management.
Qualification	Bachelors in Engineering in (Electronics & Communication)

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Vivo Collaboration Solutions Limited

Expertise in specific functional area	Expert in IT Sector & Software Industry
Directorship held in other companies	2. VELOCITY101 TRAINING & PLACEMENT PRIVATE LIMITED
Designated Partner	1. VELOCITY CORPORATE CONNECT LLP
Memberships/Chairmanships of Committees of other Companies	NIL

ITEM NO.7:

Increase in the Authorised Share Capital of the Company and Alteration of Capital Clause of Memorandum of Association of the Company

Presently, the Authorised Share Capital of your Company is Rs. 2,10,00,000 (Rupees Two Crores Ten Lakh only) comprising of 21,00,000 (Twenty One Lakh) Equity Shares of Rs. 10 (Rupees Ten) each.

Considering the overall business growth and operational needs of the Company, the Company may propose to raise additional capital, as mentioned under Resolution No. 8 this Notice, by way of issue of warrants through preferential issue.

The proposed aforesaid increase of share capital would require increase in the Authorized Share Capital of the Company. Therefore, it is proposed to increase the Authorised Share capital of the Company from Rs. 2,10,00,000 (Rupees Two Crores Ten Lakh only) comprising of 21,00,000 (Twenty One Lakh) Equity Shares of Rs. 10 (Rupees Ten) each to Rs. 4,50,00,000 (Rupees Four Crore Fifty Lakh only) comprising of 45,00,000 (Forty Five Lakh) Equity Shares of Rs. 10 (Rupees Ten) each. Consequently, the existing Clause V of the Memorandum of Association needs to be altered accordingly. Therefore, the consent of the Members of the Company is being sought under the applicable provisions of the Companies Act, 2013.

None of the Directors, Key Managerial Personnel and their Relatives is, in any way, concerned or interested in these Resolutions.

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A draft of altered Memorandum with the aforesaid alterations, shall be available for inspection by the Members of the Company on any working day between 11.00 a.m. and 1.00 p.m. up to 20th August, 2026, at the Registered Office of the Company.

The Board recommends that the resolution set out at item no. 7 be passed as an Ordinary Resolution.

ITEM NO.8:

Issue of Share Warrants Convertible into Equity Shares on Preferential Basis to Promoters and Non-Promoters

The Board of Directors of the Company at their meeting held on 24th July, 2026, subject to the approval of the members and such other requisite approvals as may be required, approved raising of by way of issuance of upto 22,00,000 Warrants at an issue price of Rs. 77/- (Rupees Seventy Seven only) per warrants to 'Promoter group' and 'Non-Promoter' as detailed hereunder;

S. No.	Name of Proposed Allottees	Category	Number of warrants	Outcome of the subscription / Investment amount (INR) (Approx/maximum.)
1.	UC IT Managed Services Private Limited	Promoter	6,00,000	4,62,00,000
2	Sanjay Mittal	Promoter Group	4,00,000	3,08,00,000
3.	FE Securities Private Limited	Non-promoter	4,80,000	3,69,60,000
4.	Puneet Jain	Non-promoter	2,72,000	2,09,44,000
5.	Govind Gupta (HUF)	Non-promoter	1,68,000	1,29,36,000
6.	Pradeep Kumar	Non-promoter	96,000	73,92,000
7.	Vineeta Jain	Non-promoter	80,000	61,60,000

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8.	Siddhant Jain	Non-promoter	40,000	30,80,000
9.	Siddharth Bassi	Non-promoter	32,000	24,64,000
10.	Pallavi Jain Gupta	Non-promoter	32,000	24,64,000

The Proposed Allottees have confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the “SEBI ICDR Regulations”), to subscribe to the warrants to be issued pursuant to the Preferential Issue.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder and in accordance with the SEBI ICDR Regulations and the SEBI LODR Regulations, as amended from time to time, approval of the Members of the Company by way of special resolution is required to issue securities by way of private placement on a preferential basis.

Accordingly, the approval of the Members of the Company is being sought, by way of special resolution, to create, issue, offer and allot Warrants by way of preferential issue through private placement.

Necessary information/ details in relation to the Preferential Issue as required under the SEBI ICDR Regulations and the Companies Act, 2013 read with the rules issued there under are set forth below:

a) Objects of the preferential issue:

The Company shall utilize the proceeds from the preferential issue of Share Warrants, Convertible into Equity Shares as under:

S. No.	Particulars	Amount Upto (Rs.)	Tentative Time Frame for utilization
1.	Working Capital Requirement	15,24,60,000	Within 24 Months
2.	General Corporate Purposes	1,69,40,000	
Total		16,94,00,000	

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In terms of the NSE Circular No. NSE/CML/2022/56 and BSE Circular No. 20221213-47 both dated 13th December, 2022, the amount specified for the aforementioned Objects may deviate +/- 10% depending upon the future circumstances/ factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors at the discretion of the Board (which term shall include Committee of the Board of Directors for Operations), without requiring the Board to secure any further consent or approval of the Members of the Company, subject to compliance of applicable laws, given that the amount to be utilized for each of the Objects are based on management estimates.

If the Issue Proceeds are not utilised (in full or in part) for the Objects during the period stated above due to any such factors, the remaining Issue Proceeds shall be utilised in subsequent periods in such manner as may be determined by the Board (which term shall include Committee of the Board of Directors for Operations), in accordance with applicable laws. This may entail rescheduling and revising the planned expenditure and funding requirements and increasing or decreasing the expenditure for a particular purpose from the planned expenditure as may be determined by the Board (which term shall include Committee of the Board of Directors for Operations), subject to compliance with applicable laws.

Interim use of Issue Proceeds

Our Company, in accordance with the approval of the Board (which term shall include Committee of the Board of Directors for Operations) from time to time, will have flexibility to deploy the Issue Proceeds as an interim use in compliance with all the applicable laws. Pending complete utilization of the Issue Proceeds for the Objects described above, our Company intends to, inter alia, invest the Issue Proceeds in money market instruments including money market mutual funds, deposits in scheduled commercial banks, securities issued by government of India or any other investments as permitted under applicable laws.

b) Particulars of the offer including the maximum number of specified securities to be issued:

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Preferential issue of 22,00,000 (Twenty Two Lakh) Warrants at an issue price of Rs. 77/- per Warrants in terms of Chapter V of SEBI (ICDR) Regulations, 2018 and applicable provisions of Companies Act, 2013, aggregating upto a maximum amount of Rs. 16,94,00,000/- (Rs. Sixteen Crore Ninety Four Lakh Only).

c) Basis/ justification for the Issue Price has been arrived at:

The Equity Shares of the Company are listed on National Stock Exchange of India Ltd. ("NSE"). The Equity Shares are infrequently traded in terms of the SEBI ICDR Regulations, 2018. Therefore, in terms of the applicable provisions of the SEBI ICDR Regulations, the minimum price at which the securities may be issued computes to Rs. 56.96/- (Rupees Fifty Six and Ninety Six Paise Only) per warrant, as per Valuation Report dated 24th July, 2026 obtained from Mr. Hitesh Jhamb Registered Valuer (IBBI Reg No: IBBI/RV/11/2019/12355) and same has been published on the website of the Company https://vivo.ooo/wp-content/uploads/2026/07/Sign-Report_Vivo.pdf.

Further, in terms of Regulation 166A of the SEBI (ICDR) Regulations, the Company has obtained a valuation report from an independent registered valuer viz. Mr. Hitesh Jhamb having his office at 270A, First Floor, Patparganj, Mayur Vihar-I, New Delhi-110091 and the price determined by such independent registered valuer is Rs. 56.96/- (Rupees Fifty Six and Ninety Six Paise Only) per Equity Share/ per warrant.

The Articles of Association of the Company does not provide for any alternate method of determination for valuation of shares which results in floor price higher than determined price pursuant to SEBI ICDR Regulations.

d) Relevant Date:

The "Relevant Date" for the purpose of determination of floor price for the issue and allotment of the Warrants convertible into equity shares is 22nd July, 2026, being the date 30 (thirty) days prior to the date of this Annual General Meeting (i.e. 21st August, 2026)

e) The current and proposed status of the allottee post the preferential issue namely, promoter or non-promoter:

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S. No.	Names of the Investors/ proposed Allottees	Current Status of the Proposed Allottee	Proposed Status of the Proposed Allottee post the preferential issue
1.	UC IT Managed Services Private Limited	Promoter	Promoter
2.	Sanjay Mittal	Promoter Group	Promoter Group
3.	FE Securities Private Limited	Non-promoter	Non-promoter
4.	Puneet Jain	Non-promoter	Non-promoter
5.	Govind Gupta (HUF)	Non-promoter	Non-promoter
6.	Pradeep Kumar	Non-promoter	Non-promoter
7.	Vineeta Jain	Non-promoter	Non-promoter
8.	Siddhant Jain	Non-promoter	Non-promoter
9.	Siddharth Bassi	Non-promoter	Non-promoter
10.	Pallavi Jain Gupta	Non-promoter	Non-promoter

f) Proposal/ intent of the promoters, directors, key management personnel or senior management of the Company to subscribe to the offer:

UC IT Managed Services Private Limited and Sanjay Mittal (Promoter Group) intends to participate in this preferential issue by subscribing upto 10,00,000 (Ten Lakh) Warrants Convertible into Equity Share of face value of Rs.10/- (Rupees Ten only) each fully paid up, on preferential basis, at a price not exceeding Rs. 77/- (Rupees Seventy Seven Only). Except above, none of the other Promoters, Directors or Key Managerial Personnel of the Company intends to subscribe to any of the Equity Shares or warrants proposed to be issued under the aforesaid Preferential Allotment.

g) Time frame within which the Preferential Issue shall be completed:

As required under the SEBI (ICDR) Regulations, the Warrants shall be allotted by the Company within a period of 15 (Fifteen) days from the date of passing of this Resolution provided that where the allotment of the proposed Warrants is pending on account of receipt of any approval or permission from any regulatory authority or Government of India, the allotment shall be completed

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within a period of 15 (Fifteen) days from the date of receipt of last of such approvals or permissions.

h) Change in control, if any, in the Company that would occur consequent to the preferential offer:

As a result of the proposed preferential issue of Warrants and upon conversion of the Warrants, there will be no change in the control or management of the Company.

i) The number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:

None of the allotment made on preferential basis during the year.

j) Name of the proposed allottee, class and percentage of post Preferential Issue capital that may be held by them:

Sr . No .	Name of the Proposed Allottee	Class	Pre-Issue Shareholding		Securities to be allotted	Post Issue Shareholding	
			No. of Shares	% of shareholding		No. of Shares	% of Shareholding
1	UC IT Managed Services Private Limited	Promoter	14,78,999	73.40	6,00,000	20,78,999	48.35
2	Sanjay Mittal	Promoter Group	-	-	4,00,000	4,00,000	9

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3	FE Securities Private Limited	Non-Promoter	-	-	4,80,000	4,80,000	11.16
4	Puneet Jain	Non-Promoter	-	-	2,72,000	2,72,000	6.33
5.	Govind Gupta (HUF)	Non-Promoter	-	-	1,68,000	1,68,000	4
6	Pradeep Kumar	Non-Promoter	-	-	96,000	96,000	2.23
7	Vineeta Jain	Non-Promoter	-	-	80,000	80,000	1.86
8	Siddhant Jain	Non-Promoter	-	-	40,000	40,000	0.93
9	Siddharth Bassi	Non-Promoter	-	-	32,000	32,000	0.74
10	Pallavi Jain Gupta	Non-Promoter	-	-	32,000	32,000	0.74

k) The Shareholding pattern of the Company before and after the Preferential Issue:

As per Annexure 'I'

l) Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottee:

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Sr. No.	Names of the proposed allottee(s)	Names of ultimate beneficial owners of proposed allottee(s)
1.	UC IT Managed Services Private Limited	Mr. Sanjay Mittal
2.	FE Securities Private Limited	Mr. Sanjay Kaul
3.	Govind Gupta (HUF)	Mr. Govind Gupta

m) Re-computation of the share price:

Since the Equity Shares of the Company are listed on recognized stock exchanges for more than 90 trading days, the price re-computation and lock-in extensions, required pursuant to Regulations 164(3) and 167(5) of the SEBI ICDR Regulations and the disclosures and undertakings required pursuant to Regulation 163(1)(g) and (h) of the SEBI ICDR Regulations are not applicable.

n) Lock-in period:

The pre-preferential allotment shareholding of the proposed allottee and the warrant to be allotted on preferential basis to the persons belonging to Promoter Group and Non-promoter shall be subject to lock-in', in accordance with Regulation 167 of the SEBI ICDR Regulations, 2018.

o) Practicing Company Secretary Certificate:

The certificate dated 28th July, 2026 issued by Abhay K & Associates, Company Secretaries, certifying that the preferential issue is being made in accordance with the requirements contained in the SEBI ICDR Regulations, will be available for inspection by the Members at the Registered Office of the Company between 11:00 A.M. and 5:00 P.M. on all working days and is also available for inspection through electronic mode upto the date of this AGM to any person having the right to attend the meeting, basis the request being sent on cs@vivo.ooo.

The said certificate issued by Practicing Company Secretary has been hosted on the website of the Company and same can be viewed/ downloaded from

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the following link <https://vivo.ooo/wp-content/uploads/2026/07/Compliance-Certificate.pdf>.

p) Other disclosures:

In accordance with SEBI ICDR Regulations, we confirm that:

- i) Neither the Company nor any of its promoters and directors is a wilful defaulter or fraudulent borrower or a fugitive economic offender and thus is not required to make disclosures as specified in Schedule VI of SEBI ICDR Regulations;
- ii) All the Equity Shares held by the proposed allottees in the Company are in dematerialized form only;
- iii) No proposed allottees including person belonging to the Promoter/ Promoter Group have sold or transferred any equity shares of the Company during the 90 trading days preceding the Relevant Date;
- iv) No person belonging to the promoters / promoter group has previously subscribed to any warrants of the Company but failed to exercise them.

(Reeta)
Company Secretary
M.NO- A-40876
Date: July 28, 2026
Place: New Delhi

ANNEXURE 'I'
Shareholding Pattern

Noida Office: Netedge Tower, Sixth Floor, C-56/39,
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Sl. No.	Category	Pre-issue shareholding		Shareholding Post Preferential Issue of securities	
		No. of Shares held	% to total share capital	No. of Shares held	% to total share capital
A	<u>PROMOTER GROUP</u>				
	Promoter and Promoter Group Holding				
1	Indian				
	Individual	1	-	400001	9.49
	Body Corporate	1478999	73.39	2078999	49.33
2	Foreign Promoters	-	-	-	-
	Sub-Total-A	1479000	73.39	2479000	58.82
B	<u>NON-PROMOTER HOLDING</u>				
1	Institutional Investors	-	-	-	-
	Foreign Institutional Investors	-	-	-	-
	Financial Institutions / Banks/FPI	-	-	-	-
	Insurance Companies	-	-	-	-
	Central Government	-	-	-	-
2	Non-Institutional Investors				
	Individuals	449600	22.32	1001600	23.76
	Others	86400	4.29	734400	17.42
	Sub-Total-B	536000	26.61	1736000	41.18
	GRAND TOTAL (A+B)	2015000	100	4215000	100

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Vivo Collaboration Solutions Limited

Ph: 91-7838651690, E-mail: sanjay.mittal@vivo.ooo
CIN: L72900DL2012PLC230709

DIRECTORS' REPORT

**To,
The Members,
Vivo Collaboration Solutions Limited**

Your directors have the pleasure of presenting the 15th Annual Report of the Company on the business and operations of the Company, together with an Audited Statement of Accounts for the year ended March 31, 2026.

FINANCIAL RESULTS

The Company's performance during the financial year ended March 31, 2026, as compared to the previous financial year is summarized as below:

(Amount in Lakhs.)

<u>PARTICULARS</u>	<u>2025-26</u>	<u>2024-25</u>
<u>Revenue</u>		
Revenue from operations	325	259.96
Other Income	51	320.22
Total Income	376	580.19
<u>Expenditure</u>		
Cost of Raw Material Consumed	-	-
Purchase of Services	47.48	192.2
Change in Inventories	-	-
Employee Benefit Expenses	312	429.24
Finance Cost	0.05	0.75
Depreciation	7.58	10.27

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Other Expenses	94.96	74.76
Total Expenses	462.07	707.22
Profit Before Tax	(86.07)	(127.03)
Less: Tax	(0.20)	(0.50)
Net Profit	(85.87)	(126.53)

NATURE OF BUSINESS

The Company was engaged in the business of providing IoT platforms for enterprise voice and integration with video cloud to global telecom service providers. Since the business became unviable it has been closed effective March 31st 2025.

There was major change in the nature of the business of the Company during the year under review. We are now focusing on becoming an original design house in Power Electronics and related field.

Power electronics is the key for futuristic growth business like large Battery storage systems connected to power grids.

Defence industry requires customised battery charging solutions and we are working as secondary vendors to defence contractors to develop key customised solutions for Defence industries and shall be able to demonstrate the prototypes in next 18 months.

We are in advanced stage to demonstrate proof of concept for integrated software platform on project and annuity basis for IoT for connected consumer durable appliance.

FINANCIAL PERFORMANCE REVIEW

We had closed our voice platforms last year and invested in skilling manpower for development of designs for products in power electronics. We were successful in designing 1500-watt EV charger which is a rare Designed in India and Made in India product. The lab testing of the product is complete, and we are scouting for OEMs in India to collaborate for GTM of the product post field testing. We are very hopeful that the investments in R&D in power electronics shall start yielding revenue going ahead.

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The Company's total revenue stood at Rs. 325 Lakhs as of 31st March 2026 as compared to Rs. 259.96 Lakhs as of 31st March 2025.

FUTURE PROSPECTS

We are simultaneously working on providing IoT platform for connected consumer durable appliances with 4G SIM for the industry. This is a futuristic cloud product and shall help OEMs do a preventive health check of the connected device like Air Conditioners. We hope to launch with some key OEM in the financial Year 26-27. These products can also be used with variants on cloud platforms for Solar Grid Tied invertors which is a sunrise sector.

Overall, we have progressed well with the development of Technology for EV chargers in the past year and going ahead shall tie up with OEMs for collaboration for joint Go To Market.

RESERVES & SURPLUS

The Company's Reserve & Surplus in the year 2025-26 is Rs. 946.18 Lakhs as compared to the previous year it was Rs. 1032.05 Lakhs.

No Profit was transferred to reserves.

DIVIDEND

The Board of Directors has not recommended any dividend on the Share Capital of the Company for the period ended 31st March 2026 considering the current cash flow position of the Company and future funds requirement for growth of business.

DEPOSITS

During the year under review, your Company has not accepted any deposits in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014.

LISTING ON STOCK EXCHANGES

Your Company is listed in NSE Limited (SME Platform).

The Company was listed on NSE Limited (SME Platform) vide NSE Notice no. NSE/LIST/ 1472 dated December 30, 2021, effective from December 31, 2021.

CASH FLOW STATEMENT:

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In conformity with the provisions of Regulation 34(2)(C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and requirements of Companies Act the Cash flow Statement for the year ended 31.03.2026 is forming a part of Annual Report.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

During the year there is no material changes and commitments which can affect the financial position of the company.

PARTICULARS OF CONTRACTS OR ARRANGEMENT WITH RELATED PARTIES

All transactions of the Company with Related Parties are in the ordinary course of business and at arm's length. Information about the transactions with Related Parties is given in the Corporate Governance Report which forms a part of this Annual Report.

Form AOC – 2 pursuant to the provisions of Section 134 (3) (h) of the Companies Act, 2013, read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 is given as **Annexure- I** to this Directors' Report.

PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS UNDER SECTION 186

Loans, guarantees and investments as on 31st March 2026 are given in the Notes to the financial statement.

DISCLOSURE RELATING TO EQUITY SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued any equity shares with differential rights during the year under review and hence no information as per provisions of Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 has been furnished.

DISCLOSURE RELATING TO SWEAT EQUITY SHARE

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 has been furnished.





DISCLOSURE RELATING TO EMPLOYEE STOCK OPTION SCHEME AND EMPLOYEE STOCK PURCHASE SCHEME

The Company has not issued any employee stock option scheme and employee stock purchase scheme and hence no information as provisions of Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 and SEBI (Employee Share Based Employee Benefits) Regulations, 2014, has been furnished.

DISCLOSURES IN RESPECT OF VOTING RIGHTS NOT DIRECTLY EXERCISED BY EMPLOYEES

There are no shares held by trustees for the benefit of employees therefore, no disclosure under Rule 16(4) of the Companies (Share Capital and Debentures) Rules, 2014 has been furnished.

MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

Directors

As on 31st March 2026, your Board comprises of 05 Directors which includes 01 Managing Director, 01 Non- Executive Director, 01 Executive Director, and 02 Independent Directors.

In terms of the provisions Section 152 of the Companies Act, 2013 read with the Articles of Association of the Company, Mr. Dharam Pal Mittal, Director of the Company is liable to retire by rotation at the ensuing 15th Annual General Meeting and being eligible offered him-self for reappointment.

Declarations By Independent Directors

In terms of Section 149 of the Act and SEBI Listing Regulations, Mr. Raveesh Kanaujia, and Mr. Dinesh Kumar Goel are the Independent Directors of the Company as of date of this report.

All Independent Directors of the Company have given requisite declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act along with Rules framed thereunder, Regulation 16(1)(b) of SEBI Listing Regulations and have complied with the Code of Conduct of the Company as applicable to the Board of directors and Senior Managers. In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge





their duties with an objective independent judgement and without any external influence. The Company has received confirmation from all the Independent Directors of their registration on the Independent Directors Database maintained by the Indian Institute of Corporate Affairs, in terms of Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are people of high integrity and repute. They fulfill the conditions specified in the Act as well as the Rules made thereunder and are independent of the management.

Key Managerial Personnel

In compliance with the requirements of Section 203 of the Companies Act, 2013 following are the Key Managerial Personnel of the Company:

- | | |
|---------------------|--|
| • Mr. Sanjay Mittal | - Chairman and Managing Director |
| • Mr. Pardeep Singh | - Chief Financial Officer |
| • Mrs. Reeta | - Company Secretary & Compliance Officer |

POLICY ON DIRECTORS' APPOINTMENT AND POLICY ON REMUNERATION

Pursuant to Section 134(3)(e) and Section 178(3) of the Companies Act, 2013, the Policy on appointment of Board members including criteria for determining qualifications, positive attributes, independence of a Director and the Policy on

remuneration of Directors, KMP and other employees is forming a part of Corporate Governance Report.

No remuneration is being paid to the directors.

NUMBER OF MEETINGS OF BOARD AND COMMITTEE OF BOARD OF DIRECTORS

MEETINGS OF BOARD OF DIRECTORS

The Board of Directors met 4 times during the financial year ended March 31, 2026, in accordance with the provisions of the Companies Act, 2013 and rules made thereunder. Directors of the Company actively participated in the meetings and contributed valuable input on the matters brought before the Board of Directors from time to time.

Additionally, during the financial year ended, the Independent Directors held a separate meeting on January 19, 2026, in compliance with the requirements of Schedule IV of the Companies Act, 2013.

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COMMITTEES MEETINGS

The Audit Committee met 04 times during the financial year ended March 31, 2026. The nomination and remuneration committee met 02 times during the financial year ended March 31, 2026. The Shareholders Grievances Committee met 02 times during the financial year ended March 31, 2026. Members of the Committees discussed the matter placed and contributed valuable inputs on the matters brought before.

DIRECTOR'S RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended March 31, 2026, the Board of Directors hereby confirms that:

1. In the preparation of the annual accounts, the applicable accounting standards were followed along with proper explanation relating to material departures.
2. The Directors had selected such accounting policies and applied consistently and the Directors made judgments and estimates that are reasonable and prudent to give a true and fair view of the situation of the Company as on March 31, 2026, and of the profits of the Company for the year ended on that date.
3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
4. The Directors has prepared annual accounts of the Company have been prepared on a going concern basis.
5. The Directors have laid down internal financial controls that have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
6. The Directors have devised proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDIT COMMITTEE

An Audit Committee is in existence in accordance with the provisions of Section 177 of the Companies Act, 2013. Kindly refer to the section on Corporate Governance, under the head, 'Audit Committee' for matters relating to constitution, meetings and functions of the Committee.

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NOMINATION AND REMUNERATION COMMITTEE

The Company has constituted a Nomination and Remuneration Committee and formulated the criteria for determining the qualification, positive attributes and independence of a Director (the Criteria). The Nomination and Remuneration Committee has recommended to the Board a policy relating to the remuneration for Directors, Key Managerial Personnel and other employees, as required under Section 178 (1) of the Companies Act, 2013.

Kindly refer section on Corporate Governance, under the head, 'Nomination and Remuneration Committee' for matters relating to constitution, meetings, functions of the Committee and the remuneration policy formulated by this Committee.

PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

Pursuant to applicable provisions of the Companies Act, 2013 and the Listing Agreement with Stock Exchanges, the Board, in consultation with its Nomination & Remuneration Committee, has formulated a framework containing, inter-alia, the criteria for performance evaluation of the entire Board of the Company, its Committees and Individual Directors, including Independent Directors.

The Nomination and Remuneration Committee has also carried out evaluation of every Director's performance.

The performance evaluation of all the Independent Directors has been done by the entire Board, excluding the Director being evaluated. Based on performance evaluation done by the Board, it shall be determined whether to extend or continue their term of appointment, whenever the respective term expires.

The Directors expressed their satisfaction with the evaluation process.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

The Company is not required to constitute the corporate social responsibility committee pursuant to section 135 of the Companies Act, 2013. Therefore, your Company was not required to adopt the Corporate Social Responsibility Policy.

OTHER BOARD COMMITTEES

For details of other board committees viz. Shareholders/ Investors Grievance Committee, kindly refer to the section on Corporate Governance.

VIGIL MECHANISM FOR THE DIRECTORS AND EMPLOYEES

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The Company has established a vigil mechanism, through a Whistle Blower Policy, where Directors and employees can voice their genuine concerns or grievances about any unethical or unacceptable business practice. A whistle-blowing mechanism not only helps the Company in detection of fraud but is also used as a corporate governance tool leading to prevention and deterrence of misconduct.

It provides direct access to the employees of the Company to approach the Compliance Officer or the Chairman of the Audit Committee, where necessary. The Company ensures that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment or victimization.

The Whistle Blower Policy is disclosed on the website of the Company at www.vivo.000.

RISK MANAGEMENT POLICY

The Board of Directors of the Company has formulated a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk reward thereof. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 RELATION TO THE CONSTITUTION OF INTERNAL COMPLAINT COMMITTEE.

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under for prevention and redressal of complaints of sexual harassment at workplace. There is an Internal Complaint Committee in the Company.

SECRETARIAL STANDARDS

Your Company is following the Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") as may be amended from time to time.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls related to financial statements. During the year, such controls were tested, and no reportable material





weaknesses were observed for inefficiency or inadequacy of such controls. Some of the controls are outlined below:

- The Company has adopted accounting policies, which are in line with the Accounting Standards and other applicable provisions of the Companies Act, 2013.
- Changes in the policies, if any, are approved by the Audit Committee in consultation with the Auditors.
- In preparing the financial statement, judgment and estimates have been made based on sound policies. The basis of such judgments and estimates are approved by the Auditors and the Audit Committee.

PARTICULARS OF EMPLOYEES AND REMUNERATION

Your directors appreciate the significant contribution made by the employees to the operations of your Company during the period.

The information required on particulars of employees as per Section 197(12) of the Companies Act, 2013 and Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is given in a separate **Annexure- II** to this Directors' Report.

As per the provisions contained in the proviso to Section 136(1) of the Companies Act, 2013, some of the aforesaid particulars are not being sent as a part of this Annual Report. Any Member interested in obtaining a copy of the same may write to the Company Secretary at the registered office of the Company.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

To prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at workplace of any women employee.

The Company has not received any complaint of harassment till date.

ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, a draft annual return in MGT 7 is placed on website of the Company and a link of the website where Annual Return is placed is <https://www.vivo.ooo/investor.html>





CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the year under review.

(Amount in Lakhs)

Foreign Exchange Inflow: 13.40/-

Foreign Exchange Outflow: 0.22/-

CORPORATE GOVERNANCE

A report on Corporate Governance and the certificate from the Secretarial Auditor regarding compliance with the conditions of Corporate Governance have been furnished in the Annual Report and form a part of the Annual Report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis report has been separately furnished in the Annual Report and forms a part of the Annual Report.

AUDITORS

STATUTORY AUDITORS

M/s. Gaur & Associates, Chartered Accountants, the Statutory Auditors of the Company, were appointed as Statutory Auditor of Company in 11th AGM.

The Audit Report given by M/s Gaur & Associates for the Financial Year 2025-26, forming part of this Annual Report.

The Reports of Statutory Auditor do not contain any qualification, reservation or adverse remarks. During the year the Statutory Auditors have not reported any matter under Section 143 (12), therefore no detail is required to be disclosed under the applicable provisions of the Act.

SECRETARIAL AUDITOR

As required under provisions of Section 204 of the Companies Act, 2013, the report in respect of the Secretarial Audit carried out by M/s Dabas S & Co., Company

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Secretaries in Form MR-3 for the F.Y. 2025-26 is attached as **Annexure- III'** which forms part of this Report.

INTERNAL AUDITORS

Mr. Vikash Bansal, Chartered Accountant, performed the duties of internal auditors of the Company during F.Y. 2025-26 and their report was reviewed by the audit committee from time to time.

ACKNOWLEDGEMENTS AND APPRECIATION

The Directors acknowledge with appreciation the co-operation and assistance received from the Government, Banks, Authorities and other Business Constituents during the year.

The Directors wish to place on record their appreciation of the contribution made by employees, customers and suppliers for the continuous support given by them to the Company at all levels during the period under report.

Your Board of Directors also takes this opportunity to convey their gratitude and sincere thanks for the co-operation & assistance received from the shareholders. The Board acknowledges your confidence and continued support and looks forward to the same in future as well.

By Order of the Board of Directors
For, **Vivo Collaboration Solutions Limited**

Date: July 24, 2026
Place: New Delhi

(Sanjay Mittal)
Chairman & Managing Director
DIN: 01710260

ANNEXURE- I

Form No. AOC-2

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(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

(a) Name(s) of the related party and nature of relationship:	Not applicable
(b) Nature of contracts/arrangements/transactions:	Not applicable
(c) Duration of the contracts / arrangements/transactions:	Not applicable
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	Not applicable
(e) Justification for entering into such contracts or arrangements or transactions	Not applicable
(f) Date(s) of approval by the Board:	Not applicable
(g) Amount paid as advances, if any:	Not applicable
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188:	Not applicable

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2. Details of material contracts or arrangement or transactions at arm's length basis:

(a) Name(s) of the related party and nature of relationship:	Mr. Pardeep Singh (Mr. Pardeep Singh is key managerial personnel of the company)
(b) Nature of contracts/arrangements/transactions:	1. Salary
(c) Duration of the contracts / arrangements/transactions:	F.Y. 2025-26
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	NA
(e) Date(s) of approval by the Board, if any:	22.05.2025
(f) Amount paid as advances, if any:	NA

(a) Name(s) of the related party and nature of relationship:	Reeta (Mrs. Reeta is key managerial personnel of the company)
(b) Nature of contracts/arrangements/transactions:	Salary
(c) Duration of the contracts / arrangements/transactions:	F.Y. 2025-26
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	NA
(e) Date(s) of approval by the Board, if any:	22.05.2025

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(f) Amount paid as advances, if any:	NIL
--------------------------------------	-----

(a) Name(s) of the related party and nature of relationship:	Sanjay Mittal HUF
(b) Nature of contracts/arrangements/transactions:	Rent Paid
(c) Duration of the contracts / arrangements/transactions:	F.Y. 2025-26
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	Transactions at Market Price on prevalent market conditions
(e) Date(s) of approval by the Board, if any:	22.05.2025
(f) Amount paid as advances, if any:	NA

(a) Name(s) of the related party and nature of relationship:	Sun Agro Technologies LLP
(b) Nature of contracts/arrangements/transactions:	Rent Paid
(c) Duration of the contracts / arrangements/transactions:	F.Y. 2025-26
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	Transactions at Market Price on prevalent market conditions

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(e) Date(s) of approval by the Board, if any:	22.05.2025
(f) Amount paid as advances, if any:	NA

By Order of the Board of Directors
For, **Vivo Collaboration Solutions Limited**

Date: July 24, 2026
Place: New Delhi

Sanjay Mittal)
Chairman & Managing Director
DIN: 01710260

ANNEXURE- II

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DISCLOSURE IN THE BOARD'S REPORT UNDER SECTION 197(12) OF THE ACT READ WITH RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Particulars of remuneration of Directors/ KMP/Employees

There are no employees who are in receipt of remuneration more than the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Sl No.	Particulars			
(i)	The Ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year. 2025-26	Name of the Director	Total Remuneration (In Lakhs)	Ratio to the Median
		-	-	-
		-	-	-
(ii)	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary in the financial year 2025-26	Name	% of Increase	
		Reeta	0	
		Pardeep Singh	6.09	
(iii)	The percentage increase in the median remuneration of employees in the financial year 2025-26	There was nominal increase in salary during the year Financial Year 2025-26 in median salary as compared to previous year to offset the inflation.		

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(v)	Average percentiles increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	There was nominal increase in salary during the year Financial Year 2025-26 in median salary as compared to previous year to offset the inflation.
(vi)	It is hereby affirmed that the remuneration is as per the Remuneration Policy of the Company.	Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and senior Management is as per the Remuneration Policy of the Company.

Information pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

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Name	Age	Designation	Remuneration (Amount in Lakhs) P.A.	Qualification	Total Experience (Years)	Date of Commencement of Employment	Previous employment/ position held	Relative of Director or not
Reeta	35 Years	Company Secretary	6.01	B. Com, CS, LL.B.	09 Years	02/08/2021	-	No
Pardeep Singh	45 years	Chief Financial Officer	6.19	B. Com	21 years	06/02/2024	-	No

Note:

1. Remuneration includes Basic Salary & Allowances.
2. The nature of employment is regular in all the above cases.
3. All the employees have adequate experience to discharge the responsibility assigned to them.

By Order of the Board of Directors
For, **Vivo Collaboration Solutions Limited**

Date: July 24, 2026

Place: New Delhi

(Sanjay Mittal)

Chairman & Managing Director

DIN: 01710260

ANNEXURE- III

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SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March 2026
{Pursuant to Section 204(1) of the Companies Act, 2013 and
rule 9 of the Companies (Appointment and Remuneration
of Managerial Personnel) Rules, 2014}

To,

The Members,

VIVO COLLABORATION SOLUTIONS LIMITED

I have conducted the Secretarial Audit of the Compliance of applicable statutory provisions and the adherence to good corporate practices by **VIVO COLLABORATION SOLUTIONS LIMITED** (hereinafter called VIVO / the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the VIVO books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial period ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and Compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed, and other records maintained by **VIVO COLLABORATION SOLUTIONS LIMITED** ("the Company") for the financial year ended on 31st March 2026 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder.

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- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder.
- iii. The Depositories Act, 1996 and the Regulations and Byelaws framed thereunder.
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **N.A**
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulation, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992.
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
 - d. Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
 - e. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **(Not Applicable to the Company during the Audit Period;)**
 - f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable to the Company during the Audit Period;)**
 - g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, and dealing with client.
 - h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not Applicable to the Company during the Audit Period;)**and
 - i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not Applicable to the Company during the Audit Period;)**

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(vi) Compliances/ processes/ systems under other applicable Laws to the Company are being verified based on periodic certificate submitted to the Board of Directors of the Company.

I have also examined compliance with the applicable clauses of the following:

- a. Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.
- b. The Listing Agreements entered by the Company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observation

Observations:

I report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non- Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through were captured and recorded as part of the minutes of the meeting.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to

monitor and ensure compliance with applicable laws, rules, regulations and guidelines and Company is in process of reviewing & strengthening the same.





Date: 21/07/2026

Place: New Delhi

**For Dabas S & Co.
(Company Secretaries)**

**Sanjeev Dabas
M. No: F14158, COP: 24418
Peer Review Certificate No: 5677/2024**

UDIN: F014158H000903596

This report is to be read with our letter of even date which is annexed as “**Annexure A**” and forms an integral part of this report.

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ANNEXURE: A

To,

The Members,

VIVO COLLABORATION SOLUTIONS LIMITED

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records, registers are the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc.

5. The Compliance of the provisions of corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.





6. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Date: 21/07/2026

Place: New Delhi

**For Dabas S & Co.
(Company Secretaries)**

**Sanjeev Dabas
M. No: F14158, COP: 24418
Peer Review Certificate No: 5677/2024**

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CORPORATE GOVERNANCE

Your Company firmly believes that maintaining the highest standards of Corporate Governance is the implicit rule that determines a management's ability to make sound decisions and to perform efficiently and ethically in the best interest of its shareholders and other stakeholders to create value for all. **Corporate Governance clauses of the SEBI (LODR) Regulations, 2015 are not applicable to the Company, but the Company has voluntarily complied with the Corporate Governance clauses.**

The philosophy of Corporate Governance is a principle-based approach as codified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, encompassing the fundamentals of rights and roles of various stakeholders of the Company, disclosure, transparency and board responsibility.

A report on Corporate Governance Compliance of your Company for the year ended March 31, 2026, is as below:

1. BOARD OF DIRECTORS:

Your Company has the combination of Executive and Non-Executive Directors in conformity with Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company's Board consists of Five Directors as on date of this report have considerable professional experience in their respective fields. Out of them two are Independent Directors, two are Executive Directors (including Chairman) and one Non- Executive Director.

As per the declarations received by the Company from each of the Directors, none of them are disqualified under Section 164(2) of the Companies Act, 2013.

The Independent Directors of the Company are following the provisions of Regulation 25 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, disclosures have been made by the Directors regarding their Chairmanships/ Memberships of the mandatory Committees of the Board and that the same are within the maximum permissible limit as stipulated in 25 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Board Meetings

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Four Board Meetings were held during the year.

Directors' Attendance Record and their other Directorships/ Committee Memberships

As mandated by Regulation 26 of the Listing Regulations, none of the Directors is a member of more than ten Board Committees (considering only Audit Committee and Stakeholders' Relationship Committee) or Chairman of more than five Committees across all public limited companies (listed or unlisted) in which he/she is a director. Further all Directors have been informed about their Directorships, Committee memberships/ Chairmanships including any changes in their positions. Relevant details of the Board of Directors as on March 31, 2026, are given below:

Name of the director	Category	ATTENDANCE IN F.Y. 2025-26			No. of other Directorship and Committee Memberships/ Chairmanships held Committee held*		
		No. of board meetings held	Attended	Last held AGM on 25.09.2025	Other Directorship	Committee Memberships	Committee Chairmanships
Sanjay Mittal ¹	Chairman/MD	4	4	Yes	4	2	-
Sonia Mittal	ED	4	4	Yes	3	-	-
Dharam Pal Mittal	NED	4	4	Yes	-	1	-
Raveesh Kanaujia	ID	4	4	Yes	1	3	-
Dinesh Kumar Goel	ID	4	4	Yes	-	3	-

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#PD – Promoter Director; NED – Non-Executive Director; ID – Non-Executive Independent Director; ED – Executive Director

*In accordance with Regulation 26 of the Listing Regulations, Chairmanships/Memberships of only Audit Committees and Stakeholders Relationship Committee in all Public Limited Companies (Listed and Unlisted) have been considered.

Independent Director

As mandated by the Listing Regulations, the Independent Directors on your Company's Board:

- a. Are persons of integrity and possess relevant expertise and experience, in the opinion of the Board of Directors.
- b. Are not a Promoter of the Company or its holding, subsidiary or associate company.
- c. Are not related to Promoters or Directors in the Company, its holding, subsidiary or associate company.
- d. has or had no material pecuniary relationship with the Company, its holding, subsidiary or associate company, or their Promoters, or Directors, during the two immediately preceding financial years or during the current financial year.
- e. Have no relative, who has or had pecuniary relationship or transaction with the Company, its holding, subsidiary or associate company, or their Promoters, or Directors, amounting to two per cent or more of its gross turnover or total income or Fifty Lakh rupees or such higher amount as may be prescribed from time to time, whichever is lower, during the two immediately preceding financial years or during the current financial year;
- f. Neither themselves nor any of their relatives —
 - A. hold or have held the position of a Key Managerial Personnel or are or have been employee of the Company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year in which they were proposed to be appointed.

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B. are or have been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which they were proposed to be appointed, of –

(1). a firm of Auditors or Company Secretaries in practice or Cost Auditors of the Company or its holding, subsidiary or associate company; or

(2). any legal or consulting firm that has or had any transaction with the Company, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm.

(iii) hold together with their relatives two per cent or more of the total voting power of the Company; or

(iv) is a Chief Executive or Director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipts or corpus from the Company, any of its Promoters, Directors or its holding, subsidiary or associate company or that holds two per cent or more of the total voting power of the Company.

(v) is a material supplier, service provider or customer or a lessor or lessee of the Company.

g. are not less than 21 years of age.

The Independent Directors have confirmed that they meet the criteria of independence laid down under the Companies Act, 2013 and the Listing Regulations.

Maximum Tenure of Independent Directors

In accordance with Section 149(11) of the Companies Act, 2013, the current tenure of Independent Directors of the Company is for a term of 5 consecutive years from the date of their appointment.

Number of Independent Directorships

In compliance with Regulation 25 of the Listing Regulations, Directors of the Company do not serve as Independent Director in more than seven listed companies. In case he/she is serving as a Whole-Time Director in any listed company, does not hold the position of Independent Director in more than three listed companies.





Terms and conditions of appointment of Independent Directors

The terms and conditions of appointment of Independent Directors have been disclosed on the website of the Company viz. www.vivo.ooo.

Separate Meeting of Independent Director

In accordance with the Companies Act, 2013, the Independent Directors of the Company shall hold at least one meeting in a year without the presence of Non-Independent Directors and members of management.

During the year under review, a separate meeting of the Independent Directors of the Company was held on January 19, 2026.

Familiarization Program for Independent Directors

The Company conducts Familiarization Program for the Independent Directors to enable them to familiarize with the Company, its management and its operations so as to gain a clear understanding of their roles, rights and responsibilities for the purpose of contributing significantly towards the growth of the Company. They are given full opportunity to interact with senior management personnel and are provided with all the documents required and/or sought by them to have a good understanding of the Company, its business model and various operations and the industry, it is a part. The Policy on Familiarization Program for Independent Directors is also available on the Company's website www.vivo.ooo.

Performance Evaluation of the Board, its Committees and Individual Directors, including Independent Directors

Pursuant to applicable provisions of the Companies Act, 2013 and the Listing Regulations, the Board, in consultation with its Nomination & Remuneration Committee, has formulated a framework containing, inter-alia, the criteria for performance evaluation of the entire Board of the Company, its Committees and Individual Directors, including Independent Directors. The framework is monitored, reviewed and updated by the Board, in consultation with the Nomination and Remuneration Committee, based on need and new compliance requirements.

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Vivo Collaboration Solutions Limited

The Independent Directors had met separately on January 19, 2026, without the presence of Non-Independent Directors and the members of management and discussed, inter-alia, the performance of non- Independent Directors and Board as a whole and the performance of the Chairman of the Company after taking into consideration the views of executive and Non-Executive Directors.

The Nomination and Remuneration Committee has also carried out evaluation of every Director's performance. The performance evaluation of all the Independent Directors has been done by the entire Board, excluding the Director being evaluated. Based on performance evaluation done by the Board, it determines whether to extend or continue their term of appointment, whenever the respective term expires.

The Directors expressed their satisfaction with the evaluation process.

Disclosure of relationships between Directors inter-se

None of the Directors are related to each other, except Mr. Sanjay Mittal and Mrs. Sonia Mittal who are related to each other. Mr. Sanjay Mittal and Mrs. Sonia Mittal are Husband and Wife to each other. Further Mr. Dharam Pal Mittal is the father of Mr. Sanjay Mittal.

Remuneration Policy

No remuneration was paid to the Executive Directors of the Company on the recommendation of the Nomination and Remuneration Committee. The Company's remuneration strategy is market-driven and aims at attracting and retaining high caliber talent. The strategy is in consonance with the existing industry practice and is directed towards rewarding performance, based on a review of achievements, on a periodical basis.

Remuneration paid to Executive Directors

Your Board currently comprises of One Executive Director viz. Mrs. Sonia Mittal and Managing Director Mr. Sanjay Mittal.

Mrs. Sonia Mitta and Mr. Sanjay Mittal have not Drawn any salary for the financial year 2025-26.

Remuneration paid to Non-Executive Directors

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No Remuneration was paid to Non-Executive Directors during the financial year under review.

Shareholding of Non-Executive Directors

No director is holding any shares of the company at the end of financial year 2025-26.

It is therefore affirmed that remuneration is as per the remuneration policy of the Company.

2. ANNUAL GENERAL MEETING

The Annual General Meeting for the year ended 31st March 2025 was held on 25th September 2025. All the Directors attended the meeting.

3. CODE OF CONDUCT:

The Board has adopted a code of conduct for all Board members and senior management of the company. The term senior management means personnel of the company who are members of its core management team excluding Board of Directors. Normally this would comprise all members of management one level below the executive directors, including all functional heads. The code has been circulated to all members of the Board and senior management and their compliance of the same has been affirmed by them. A declaration signed by the Chairman and Managing Director is given below.

I hereby confirm that: "The Company has obtained from all the members of the Board and senior management, affirmation that they have complied with the code of conduct for directors and senior management in respect of the financial year 2025-26"

Sd/-
(Sanjay Mittal)
Chairman & Managing Director





4. CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading as well as a Code of Corporate Disclosure Practices (Code), as prescribed by the SEBI Regulations in this regard. The Compliance Officer is responsible for monitoring adherence to the rules for the preservation of Unpublished Price Sensitive Information, pre-clearance of trades, monitoring of trades and implementation of the Code for trading in Company's securities, under the overall supervision of the Board. All Directors and employees, who could be privy to the Unpublished Price Sensitive Information of the Company, are governed by this Code.

The Company has maintained a Structured Digital Database (SDD) pursuant to provisions of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations)

Mrs. Reeta, Company Secretary, is also appointed as Compliance Officer of the Company.

5. CFO CERTIFICATION:

The Managing Director and CFO has certified to the Board of Directors, inter alia, the accuracy of financial statements and adequacy of internal controls for the financial reporting purpose as required under Clause SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March 2026. Certification from the CFO is annexed herewith this report, which is also forwarded to the Stock Exchange, where the securities of the Company are listed as a part of the Annual Report.

6. COMMITTEES

The company has constituted an Audit Committee, a Nomination and Remuneration Committee and Shareholder Relationship Committee. The functioning of each of these Committees is regulated by the specific terms of reference, roles and responsibilities and powers detailed in their respective Charters.

The Company Secretary of the Company acts as the Secretary to these Committees.





The Minutes of the meetings of all these Committees are placed before the Board for discussions / noting. None of the Directors is a member of more than ten committees or Chairman of more than five committees across all companies in which they are Directors.

Declarations regarding committee memberships / chairmanships, in other public companies, as on 31st March 2026 have been received from the Directors.

(A) AUDIT COMMITTEE

In compliance with Section 177 of the Companies Act, 2013 read with rules made thereto and Regulation 18 of the Listing Regulations, the 'Audit Committee' of the Board comprises of:

Name of the Director	Status	Nature of Directorship
Dinesh Goel	Chairperson	Non-Executive & Independent Director
Raveesh Kanaujia	Member	Non-Executive & Independent Director
Sanjay Mittal	Member	Managing Director

2/3rd of the members of the Audit Committee are Independent Directors.

Audit Committee was composed on August 02, 2021.

Role of the Audit Committee:

1. Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.
2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees.
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors.
4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with reference to:





- a. Matters required to be included in the Directors Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013.
 - b. Changes, if any, in accounting policies and practices and reasons for the same.
 - c. Major accounting entries involving estimates based on the exercise of judgment by management.
 - d. Significant adjustments made in the financial statements arising out of audit findings.
 - e. Compliance with listing and other legal requirements relating to financial statements.
 - f. Disclosure of any related party transactions. g. Modified opinion(s) in the draft audit report.
5. Reviewing, with the management, the half yearly and annual financial statements before submission to the board for approval.
6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/Draft Prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.
7. Reviewing and monitoring the auditor's independence and performance and effectiveness of audit process.
8. Approval of any transactions of the Company with Related Parties, including any subsequent modification thereof.
9. Scrutiny of inter-corporate loans and investments.
10. Valuation of undertakings or assets of the Company, wherever it is necessary.
11. Evaluation of internal financial controls and risk management systems.
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.





13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.

14. Discussion with internal auditors on any significant findings and follow up there on.

15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.

16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.

17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.

18. To review the functioning of the Whistle Blower mechanism, in case the same exists.

19. Approval of appointment of Chief Financial Officer or any other person heading the finance function or discharging that function after assessing the qualifications, experience & background, etc. of the candidate.

20. To overview the Vigil Mechanism of the Company and took appropriate actions in case of repeated frivolous complaints against any Director or Employee.

21. Monitoring the end use of funds raised through public offers and related matters.

The Audit Committee shall mandatorily review the following information:

1. Management Discussion and Analysis of financial condition and results of operations.





2. Statement of significant related party transactions (as defined by the Audit Committee), submitted by management.
3. Management letters / letters of internal control weaknesses issued by the statutory auditors.
4. Internal audit reports relating to internal control weaknesses.
5. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
6. Statement of deviations:
 - a) Half yearly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
 - b) Annual statement of funds utilized for purposes other than those stated in the offer document/Draft Prospectus/notice in terms of Regulation 32(7) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Powers of the Audit Committee:

- Investigating any activity within its terms of reference.
- Seeking information from any employee.
- Obtaining outside legal or other professional advice; and
- Securing attendance of outsiders with relevant expertise, if it considers necessary.

Audit Committee Meetings

In addition to the Audit Committee members, the Audit Committee meetings are generally attended by the Company Secretary, Chief Financial Officer, Statutory Auditors and Internal Auditors of the Company. The Company Secretary acts as the Secretary of the Audit Committee.

During the year under review, the Audit Committee met at least once in each quarter and the maximum time gap between two Audit Committee meetings did not exceed the limit prescribed in Regulation 18 of the of the Listing Regulations.

The committee met 4 times during the year Through VC/OAV means.





Vivo Collaboration Solutions Limited

Name of the Committee Member	Meeting Details			Whether Attended the Last AGM
	Held During the year	Attended	% of Total	
Dinesh Goel	4	4	100	Yes
Raveesh Kanaujia	4	4	100	Yes
Sanjay Mittal	4	4	100	Yes

(B) NOMINATION AND REMUNERATION COMMITTEE

Section 178(1) of the Companies Act, 2013 requires every listed company to constitute a 'Nomination and Remuneration Committee'.

The Committee was composed on August 02, 2021.

Composition

The Nomination and Remuneration Committee consists of two Independent Directors and one executive Director as follows:

Name of the Director	Status	Nature of Directorship
Raveesh Kanaujia	Chairperson	Non-Executive & Independent Director
Dinesh Goel	Member	Non-Executive & Independent Director
Dharam Pal Mittal	Member	Director

Role of Nomination and Remuneration Committee:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to the remuneration of the directors, Key Managerial Personnel and other employees.





2. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.
3. Devising a policy on diversity of Board of Directors.
4. Identifying people who are qualified to become directors and who may be appointed to senior management in accordance with the criteria laid down and recommend to the Board of Directors their appointment and removal.
5. Whether to extend or continue the term of appointment of the Independent Director, based on the report of performance evaluation of Independent Directors.
6. Such other matters as may from time to time be required by any statutory, contractual or other regulatory requirements to be attended to by such committee.

During the financial year 2025-26, the Nomination and Remuneration Committee met Two times.

Name of the Committee Member	Meeting Details		
	Held During the year	Attended	% of Total
Raveesh Kanaujia	2	2	100
Dinesh Goel	2	2	100
Dharam Pal Mittal	2	2	100

NOMINATION AND REMUNERATION POLICY

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This Nomination and Remuneration Policy is being formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

Definitions:

“Remuneration” means any money, or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961.

“Key Managerial Personnel” means:

- (i) Managing Director, or Chief Executive Officer or Manager and in their absence, a Whole-time Director.
- (ii) Chief Financial Officer.
- (iii) Company Secretary; and
- (iv) such other officer as may be prescribed.

“Senior Managerial Personnel” means the personnel of the company who are members of its core management team excluding Board of Directors. Normally, this would comprise all members of management, of rank equivalent to General Manager and above, including all functional heads.

Objective:

The objective of the policy is to ensure that

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully.
- relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
- Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

Role of the Committee:

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The role of the NRC will be the following:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to the remuneration of the directors, Key Managerial Personnel and other employees.
2. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.
3. Devising a policy on diversity of Board of Directors.
4. Identifying people who are qualified to become directors and who may be appointed by senior management in accordance with the criteria laid down and recommend to the Board of Directors their appointment and removal.
5. Whether to extend or continue the term of appointment of the Independent Director, based on the report of performance evaluation of Independent Directors.
6. Such other matters as may from time to time be required by any statutory, contractual or other regulatory requirements to be attended to by such committee.

APPOINTMENT AND REMOVAL OF DIRECTOR, KEY MANAGERIAL PERSONNEL AND SENIORMANAGEMENT

- a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend his / her appointment, as per Company's Policy.
- b) A person should possess adequate qualifications, expertise and experience for the position he/she is considered for appointment. The Committee has authority to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the position.
- c) The Company shall not appoint or continue the employment of any person as Whole-time Director who has reached the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution.

TERM / TENURE

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a) Managing Director/Whole-time Director:

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Whole Time Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

b) Independent Director:

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms of up to a maximum of 5 years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director.

Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company, or such other number as may be prescribed under the Act.

EVALUATION

The Committee shall carry out an evaluation of the performance of Director, KMP and Senior Management Personnel yearly or at such intervals as may be considered necessary.

REMOVAL

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The Committee may recommend with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the Companies Act, 2013, rules and regulations and the policy of the Company.

RETIREMENT

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

POLICY FOR REMUNERATION TO DIRECTORS/KMP/SENIOR MANAGEMENT PERSONNEL

1) Remuneration to Managing Director / Whole-time Directors:

- a) The Remuneration/ Commission etc. to be paid to Managing Director/ Whole-time Directors, etc. shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force and the approvals obtained from the Members of the Company.
- b) The Nomination and Remuneration Committee shall make such recommendations to the Board of Directors, as it may consider appropriate with regard to remuneration to Managing Director / Whole-time Directors.

2) Remuneration to Non- Executive / Independent Directors:

- a) The Non-Executive / Independent Directors may receive sitting fees and such other remuneration as permissible under the provisions of Companies Act, 2013. The amount of sitting fees shall be such as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.
- b) All the remuneration of the Non- Executive / Independent Directors (excluding remuneration for attending meetings as prescribed under Section 197 (5) of





the Companies Act, 2013) shall be subject to ceiling/ limits as provided under Companies Act, 2013 and rules made there under or any other enactment for the time being in force. The amount of such remuneration shall be as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors or shareholders.

- c) An Independent Director shall not be eligible to get Stock Options and shall not be eligible to participate in any share-based payment schemes of the Company.
- d) Any remuneration paid to Non- Executive / Independent Directors for services rendered which are of professional in nature shall not be considered as part of the remuneration for the purposes of clause (b) above if the following conditions are satisfied:
 - i. The Services are rendered by such Director in his capacity as the professional; and
 - ii. In the opinion of the Committee, the director possesses the requisite qualification for the practice of that profession.
- e) The Compensation Committee of the Company, constituted for the purpose of administering the Employee Stock Option/ Purchase Schemes, shall determine the stock options and other share-based payments to be made to Directors (other than Independent Directors).

3) Remuneration to Key Managerial Personnel and Senior Management:

- a) The remuneration to Key Managerial Personnel and Senior Management shall consist of fixed pay and incentive pay, in compliance with the provisions of the Companies Act, 2013 and in accordance with the Company's Policy.
- b) The Compensation Committee of the Company, constituted for the purpose of administering the Employee Stock Option/ Purchase Schemes, shall determine the stock options and other share-based payments to be made to Key Managerial Personnel and Senior Management.
- c) The Fixed pay shall include monthly remuneration, employer's contribution to Provident Fund, contribution to pension fund, pension schemes, etc. as decided from to time.
- d) Incentive pay shall be decided based on the balance between the performance of the Company and performance of the Key Managerial Personnel and Senior





Management, to be decided annually or at such intervals as may be considered appropriate.

IMPLEMENTATION

- The Committee may issue guidelines, procedures, formats, reporting mechanism and manuals in supplement and for better implementation of this policy as considered appropriate.
- The Committee may Delegate any of its powers to one or more of its members.

(C)STAKEHOLDERS RELATIONSHIP COMMITTEE:

This Committee was composed on August 02, 2021.

Composition of the Committee and category of Directors

Name of the Director	Status	Nature of Directorship
Raveesh Kanaujia	Chairperson	Non-Executive & Independent Director
Dinesh Goel	Member	Non-Executive & Independent Director
Sanjay Mittal	Member	Managing Director

Brief terms of reference of the Investor Grievance Committee include the following:

1. Redressal of shareholders'/investors' complaints.
2. Reviewing on a periodic basis the approval of transfer or transmission of shares, debentures or any other securities made by the Registrar and Share Transfer Agent.
3. Issue of duplicate certificates and new certificates on split/consolidation/renewal.
4. Non-receipt of declared dividends, balance sheets of the Company.

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5. Carrying out any other function as prescribed under the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Meetings and Attendance during the year

The committee met 2 times during the year 2025-26.

Name of the Committee Member	Meeting Details		
	Held During the year	Attended	% of Total
Raveesh Kanaujia	2	2	100
Dinesh Goel	2	2	100
Sanjay Mittal	2	2	100

Investor complaints

The details of shareholders' complaints received and disposed of during the year under review are as under:

Nature of Investor Complaints	
- pending at the beginning of the financial Year	NIL
- received during the financial year	NIL
-disposed of during the financial year	NIL
-pending at the end of the financial year	NIL

Name and Designation of the Compliance Officer

Mrs. Reeta – Company Secretary & Compliance Officer

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Email: cs@vivo.000

7. **GENERAL BODY MEETINGS**

The detail of Last Three Annual General Meeting of the Company as follows:

For F.Y.	Venue	Date	Day	Time
2024-2025	315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi 110034	25.09.2025	Thursday	03.00 PM
2023-2024	315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi 110034	26.09.2024	Thursday	02.00 PM
2022-2023	315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi 110034	28.09.2023	Thursday	02.00 PM

- * Whether any Special Resolution passed in the previous 3 AGMs: No
- * Whether special resolutions were passed through postal ballots: No
- * Are votes proposed to be conducted through postal ballots this year: No

8.

1. Disclosures on materially significant related party transactions i.e., transactions of the company of material nature, with its promoter, the directors or the management, their subsidiaries or relatives etc. that may have potential conflict with the interests of company at large:

All transactions with related parties were in the ordinary course of business and at arm's length and duly approved by the Audit Committee of the company. The company has not entered any transaction of a material nature with any of the related parties which conflict with the interest of the company.

The details of related party transactions are disclosed in the Statement of Related Party Disclosures forming part of the Financial Statement which are an integral part of the Annual Report.

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2. Details of non-compliance by the Company, penalties, and strictures imposed on the company by Stock Exchange, SEBI or any statutory authority, on any matter related to capital markets, during the last three years.

No non-compliance was made by the Company and no penalties imposed on the Company, the Stock Exchange, SEBI or any statutory authority, on any matter related to capital markets, during the last three years.

3. Compliance with Accounting Standards

In the preparation of financial statements there is no deviation from the prescribed Accounting Standards.

4. Compliance Certificate from the Practicing Company Secretary

Certificate from the Practicing Company Secretary confirming compliance Corporate Governance Clauses of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been obtained from Sanjeev Dabas, Practicing Company Secretary.

9. Means of Communication

Half Yearly and Annual Financial Results

Pursuant to Regulation 33 and Regulation 30 of the Listing Regulations, the Company furnishes the half yearly un-audited as well as annual audited Financial Results, (within 30 minutes of closure of the Board meeting) by online filings, to the Stock exchange i.e. NSE Limited. Such information has also been displayed in the 'Investors' section on the Company's website i.e. www.vivo.000.

Website

Pursuant to Regulation 46 of the Listing Regulations, the Company's website www.vivo.000 contains a separate section 'INVESTOR'S CORNER' where all the information needed by shareholders is available including information on Directors, Shareholding Pattern, Quarterly Reports, Financial Results, Annual Reports, Press Releases and various policies of the Company.

10. General Shareholder Information:

1. Annual General Meeting Date: 21st August 2026 at 03:00 P.M. through VC/ OAVM
2. Financial Year: 01st April 2025 to 31st March 2026

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3. Dividend recommended for the year: NIL
4. CUTT-OFF Date: For Voting & e-voting: 14.08.2026
5. Listing on stock exchange: NSE Limited (SME Platform). The Company has paid the Annual Listing Fee within time.
6. Market price Data (Face value of Rs. 10/-)

7. Distribution of shareholding:

The shareholding pattern as of 31st March 2026 is as follows.

1. Promoter & Promoter Group – 1479000 Shares – 73.40%
2. Public Shareholding – 536000 shares – 26.60%

TOTAL 2015000 Shares - 100.00%

8. Dematerialization of shares and liquidity: The company has executed agreements with National Securities Depositories Limited (NSDL) and Central Depository Services Limited (CDSL) for Dematerialization of shares. The 100% Equity Shares of the Company are in Dematerialize Form.

9. Outstanding GDR/ADR/Warrants or any convertible instruments, conversion instruments, conversion date and impact on equity: **NIL**

10. Address for correspondence: 315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi DL 110034 IN.

11. Registrar and Share Transfer Agents: - Bigshare Services Private Limited
1st Floor, Bharat Tin Works Building, Opp. Vasant Oasis Apartments (Next To Keys Hotel), Marol Maroshi Road, Andheri East, Mumbai 400059

12. Credit Rating: As of date the Company has not obtained Credit Rating.

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ANNEXURE-IV

CFO CERTIFICATION

To,
The Board of Directors
Vivo Collaboration Solutions Limited
Delhi.

Dear Sirs,

We have reviewed financial statements and the cash flow statement for the year ended 31st March 2026 and to the best of our knowledge and belief that:

- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- ii. These statements together present a true and fair view of the company's affairs and follow existing accounting standards, applicable laws and regulations.
- iii. No transactions entered by the Company during the above-said period are fraudulent, illegal or volatile of the company's code of conduct.

We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

We have indicated to the auditors and Audit Committee that:

- iv. There is no significant changes in internal control over financial reporting during the year.
- v. There is no significant changes in accounting policies during the period and that the same have been disclosed in the notes to the financial statements; and
- vi. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.





(Sanjay Mittal)
Managing Director
DIN: 01710260

(Pardeep Singh)
Chief Financial Officer

Place: New Delhi
Date: 18.05.2026

ANNEXURE-V

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AUDITORS' CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members,
VIVO COLLABORATION SOLUTIONS LIMITED

We have examined the compliance of the conditions of Corporate Governance by VIVO COLLABORATION SOLUTIONS LIMITED during the year ended 31st March 2026 as stipulated in Chapter IV read with Schedule V of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 of the said Company with the Stock Exchange.

The compliance of the conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the review of the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statement of the company.

In our opinion and to the best of our information and explanation given to us by the company, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned SEBI Regulations, as and when applicable.

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We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Date: 21/07/2026

Place: New Delhi

**For Dabas S & Co.
(Company Secretaries)**

**Sanjeev Dabas
M. No: F14158, COP: 24418
Peer Review Certificate No: 5677/2024**

UDIN: F014158H000903761

ANNEXURE-VI

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CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C
clause (10) (i) of the SEBI (Listing Obligations
and Disclosure Requirements) Regulations, 2015)

Date: 21.07.2026

To,
The Members,
VIVO COLLABORATION SOLUTIONS LIMITED
315, THIRD FLOOR, HB TWIN TOWER, NETAJI SUBHASH PLACE,
PITAMPURA NORTH DELHI 110034

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of VIVO COLLABORATION SOLUTIONS LIMITED having CIN L72900DL2012PLC230709 and having registered office at 315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi 110034 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

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Vivo Collaboration Solutions Limited

S. NO.	NAME OF DIRECTOR	DIN	DATE OF APPOINTMENT
1.	DINESH KUMAR GOEL	00677550	02/08/2021
2.	SANJAY MITTAL	01710260	24/12/2016
3.	SONIA MITTAL	01710266	24/12/2016
4.	RAVEESH KANAUIA	06707625	02/08/2021
5.	DHARAM PAL MITTAL	06929846	20/11/2020

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Date: 21/07/2026

Place: New Delhi

**For Dabas S & Co.
(Company Secretaries)**

Sanjeev Dabas
M. No: F14158, COP: 24418
Peer Review Certificate No: 5677/2024

UDIN: F014158H000903838

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MANAGEMENT DISCUSSION AND ANALYSIS REPORT

This Management Discussion and Analysis Report discusses and analyses the performance for the year ended 31st March 2026.

INDIAN ECONOMY:

FY 2025–26 was a year in which India reaffirmed its position as one of the world's fastest-growing major economies, delivering real GDP growth of around 7.4%. This year was shaped by a combination of strengthening domestic demand, robust public investment and resilient macro-economic fundamentals, even as the global economy navigated persistent uncertainties.

Growth was supported by the continued strength of the services and industrial sectors. High-frequency indicators such as GST collections, power demand, mobility data, and cement and steel production, pointed to broadening activity. Rural and urban demand remained stable although signs of moderation persisted in select segments. Together, these trends reflected an economy expanding at a healthy pace, while still navigating pockets of variability across regions, income groups and sectors.

Policy support played a pivotal role in sustaining India's growth trajectory during the year. The Government's fiscal stance remained growth-oriented yet disciplined, with capital expenditure rising year-on-year, reinforcing the multi-year push to build infrastructure, expand capacity and lift long-term competitiveness. Budget measures focused on strengthening manufacturing, promoting innovation, accelerating digital infrastructure and enabling clean-tech transitions, all of which continued to bolster the investment climate. On the consumption side, GST rate rationalisation across several essential and mass-consumption categories, combined with targeted reductions in personal income taxes, created conducive environment to improve disposable incomes and support household spending.

GLOBAL ECONOMY:

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In 2025-2026, the global economy recorded resilient yet uneven expansion, with global GDP growth estimated at around 3.4%, reflecting a broadly stable outlook despite multiple divergent forces. Key advanced economies experienced moderate growth, while many emerging markets grew above 4%, keeping the world economy on a steady path. Fiscal policy remained generally measured across major economies, with governments balancing consolidation with targeted support to sustain investment and long-term competitiveness. Monetary conditions gradually eased as inflation moderated, although the pace of disinflation continued to vary across regions, prompting central banks to normalise rates cautiously. Private-sector investment strengthened, driven by surging investments in the technology domain. At the same time, earlier trade realignments and evolving industrial policies continued to reshape global production networks. Geopolitical tensions, tariff-linked trade realignments and supply chain vulnerabilities, remained the most significant watch-outs for the global outlook, with the potential to re-ignite volatility in energy markets, capital flows and global demand.

OVERALL REVIEW OF OPERATIONS OF THE COMPANY:

The Company was engaged in the business of providing platforms for enterprise voice and integration with video cloud to global telecom service providers which was shut down last year due to financial unviability.

Our R&D efforts in power electronics are progressing towards a proof of concept, with some Proof of Concept anticipated in second half of FY 2026-27.

The company has been investing in R&D for last few years in Power Electronics and shall be able to provide customised solutions in coming years to various OEMs.

INDUSTRY ECOSYSTEM

Your company is now transforming into an original design house in power electronics as the industry is showing tremendous growth and has tremendous revenue potential under Make in India. Your company is in process of designing EV chargers and related products for EV charging ecosystem.

A DYNAMIC RISK MANAGEMENT APPROACH

The risk landscape continuously changes, influenced by global economic shifts, regulatory changes, and technological advancement. We proactively refine our risk

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mitigation strategies through periodic risk reviews and internal audits to assess and update our principal risks. We invest in future-ready business models, focusing on

sustainable innovations, resilient supply chains and digital-first consumer brands to navigate uncertainties effectively. Our robust crisis management and business continuity planning ensure swift response mechanisms to safeguard our people, operations, and financial stability. By embedding risk management at the core of our decision-making, we enhance our agility, maintain a forward-focused approach, and strengthen resilience, enabling us to unlock aspirations and create enduring value for our stakeholders.

OUTLOOK:

The charging infrastructure landscape in India as of 2026 reflects a nation in transition from pilot-scale deployments to large-scale network rollouts, driven by both governmental policy mandates and private sector innovation. While the total EV penetration in India is still under 3 % of the overall vehicle stock, charging networks are expanding rapidly to meet the ambitious target of achieving 30% EV adoption by 2030.

The India electric vehicle charging market was valued at US\$ 0.71 billion (Rs. 6,139 crore) in 2025 and is predicted to reach US\$ 2.48 billion (Rs. 21,940 crore) by 2030, expanding at a CAGR of 28.50% from 2025 to 2030.

The EV charging industry/ecosystem and solar inverter industry offer a good opportunity to replace imported hardware with locally designed and developed technology.

This is an ongoing process and shall require further investments in resources to design the controllers and the capex associated with it. This also requires alliances and OEM tie-ups which is long duration process and revenues may not be generated in short term.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has a proper and adequate internal control system to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and those transactions are authorized, recorded and reported correctly. Internal control is exercised through documented policies, guidelines and procedures. It is supplemented by an extensive program of internal audits conducted by Internal Auditor appointed in pursuance of applicable Laws. The audit observations and corrective action taken thereon are periodically reviewed by the audit committee to ensure effectiveness of the internal control system. Internal control is designed to ensure that the financial and other records are reliable for

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preparing financial statements and other data, and for maintaining accountability of persons.

FINANCIAL AND OPERATIONAL PERFORMANCE:

The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and Generally Accepted Accounting Principles in India. Please refer to the Directors' Report in this respect.

HUMAN RESOURCES/INDUSTRIAL RELATIONS:

The Company's HR philosophy is to establish and build a high performing organization, where everyone is motivated to perform to the fullest capacity to contribute to developing and achieving individual excellence and departmental objectives and continuously improve performance to realize the full potential of our personnel.

CAUTIONARY STATEMENT:

Statements made herein describing the Company's expectations or predictions are "forward-looking statements". The actual results may differ from those expected or predicted. Prime factors that may make a difference to the Company's performance include market conditions, input costs, govt. regulations, economic development within/outside the country etc. including the churn of the employees working on the new projects.

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INDEPENDENT AUDITOR'S REPORT

TO,

THE MEMBERS OF VIVO COLLABORATION SOLUTIONS LIMITED

CIN No. U72900DL2012PLC230709

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **VIVO COLLABORATION SOLUTIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, change in equity and Cash Flow Statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that in our professional judgement were of most significance in our audit of the Financial Statements for the financial year ended March 31 2026. These matters were addressed in the context of our audit of the Financial Statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. For each matter below our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditors' responsibilities for the audit of the Financial Statements section of our report including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Financial Statements. The results of our audit procedures including the procedures performed to address the matters below provide the basis for our audit opinion on the accompanying Financial Statements.

KEY AUDIT MATTERS	HOW OUR AUDIT ADDRESSED THE KEY AUDIT MATTERS
It systems and controls over financial reporting We identified it systems and controls over financial reporting as a key audit matter for the company because its financial accounting and reporting systems are fundamentally reliant on it systems and it controls to process significant transaction volumes specifically with respect to revenue. Also due to such large transaction volumes and the increasing challenge to protect the integrity of the company's systems and data cyber security has become more significant.	Our procedures included and were not limited to the following: - Assessed the complexity of the environment by engaging it specialists and through discussion with the head of it and internal audit and identified it applications that are relevant to our audit. - Assessed the design and evaluation of the operating effectiveness of it general controls over program development and changes access to program and data and it operations by engaging it specialists
Automated accounting procedures and it environment controls which include it governance it general controls over program development and changes access to program and data and it operations it application controls and interfaces between it applications are required to be designed and to operate effectively to ensure accurate financial reporting.	- Performed inquiry procedures with the head of cyber security at the company in respect of the overall security architecture and any key threats addressed by the company in the current year. - Assessed the design and evaluation of the operating effectiveness of it application controls in the key processes impacting financial reporting of the company by engaging it specialists



- | | |
|--|--|
| | <ul style="list-style-type: none">• Assessed the operating effectiveness of controls relating to data transmission through the different IT systems to the financial reporting systems by engaging IT specialists. |
|--|--|

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility & Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statement or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, Statement of Changes in Equity and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act read with relevant rules thereunder.



(e) On the basis of the written representations received from the Directors as on **31 March 2026** taken on record by the Board of Directors, none of the directors is disqualified as on **31 March 2026** from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid or provided by the company to its directors during the year is in accordance with the provisions of section 197 of the Act

(h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- I. The Company does not have any pending litigations which would impact its financial position;
- II. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company. The question of delay in transferring such sums does not arise.
- IV. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on our audit procedures we considered these reasonable and appropriate in the circumstances and nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

V. No Dividend has been declared or paid by the company during the year.

VI. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020, ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, we give in "Annexure- B" a statement on the matters specified in paragraphs 3 and 4 of the Order

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN:26016746IHTONT1331

Place: New Delhi

Date: 18/05/2026

Annexure - A to the Auditors' Report

(Referred to in paragraph 1(f) under 'Report on Other Legal Regulatory Requirements' section of our report to the Members of the Company of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **VIVO COLLABORATION SOLUTIONS LIMITED** ("the Company") as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN:26016746IHTONT1331

Place: New Delhi

Date: 18/05/2026

Annexure "B" to the Auditor's Report

The Annexure referred to in our report to the members of **M/s. VIVO COLLABORATION SOLUTIONS LIMITED** for the year Ended on 31st March, 2026. We report that:

- I. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
(B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) According to the information and explanations given to us and the records of the company examined by us, the property, plant and equipment have been physically verified by the management in a periodical manner, which in our opinion is reasonable, having regard to the size of the Company and the nature of its business. No material discrepancies were noticed on such physical verification.
 - (c) Based on our examination of documents, no immovable properties held in the name of the Company
 - (d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- ii.
 - (a) The inventory has been physically verified by the management during the year. In our opinion, the coverage, frequency and procedure of such verification is reasonable and adequate in relation to the size of the Company and the nature of its business. The discrepancies noticed on verification between the physical stocks and the book records were not exceeding 10% in the aggregate for each class of inventory and have been properly dealt with in the books of account.
 - (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. During the year, the Company has made investments in a Mutual Fund and Shares. The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.



(a) During the year, the Company has not provided loans or advances in the nature of loans or stood guarantee or provided security to any other entity.

(b) In our opinion, the investments made during the year are, prima facie, not prejudicial to the Company's interest.

(c) During the year, the Company has not granted any loans and advances in the nature of loans. Hence reporting under clause 3(iii)(c),(d),(e) and (f) of the order is not applicable.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the goods and services rendered by the Company.

vii. In respect of statutory dues:

a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31,2026 for a period of more than six months from the date they became payable.

b) As per the information and explanations given to us and based on records examined by us there were no undisputed amounts outstanding amounts referred in sub-clause (a) above and hence clause 3(vii)(b) of the order is not applicable.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to GST, Provident Fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or Cess or other statutory dues which have not been deposited on account of any dispute

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961 (43 of 1961).



- ix. The Company has not received any loan from financial institution or bank or government. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- x. a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b) and (c) of the Order is not applicable.



- b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. The company has incurred cash losses amounting to Rs. 78.49 lakhs in the financial year covered by our audit and has also incurred cash losses amounting to Rs. 116.76 lakhs in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. a) There is no amount to be spent for other than ongoing projects towards Corporate Social Responsibility (CSR). Hence, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
- b) There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C





S. K. Gupta

Partner

M. No. 016746

UDIN:26016746IHTONT1331

Place: New Delhi

Date: 18/05/2026

INCOME STATEMENT

Name of the Assessee

VIVO COLLABORATION SOLUTIONS LIMITED

Address

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

Assessment Year

2026-2027

Accounting Year

2025-2026

Status

Public Limited Company

PAN

AADCV9211A

Date of Incorporation

30.01.2012

Incorporate No.

CIN NO. U72900DL2012PLC230709

AMOUNT IN ('00000')**INCOME FROM BUSINESS & PROFESSION :****COMPUTATION OF STATUTORY INCOME :**

Profit & Loss As per Profit & Loss Account

(86.07)

Less: Income Charged under another head

49.25

(135.32)

Add:

EpF Late Deposit

0.09

Loss on Fair Valuation

19.13

Interest On Direct Taxes

-

Loss on Sale of Share

1.15

Provision for Gratuity

0.72

Depreciation as per Companies Act

7.58

28.66

Less:

Gratuity Paid

16.61

Leave Encashment Paid

0.89

Provision Leave Encashment Reverse

1.54

Depreciation as per Income Tax Act

6.95

25.98

(132.63)

(132.63)

INCOME FROM SHORT TERM CAPITAL GAIN

Gain on Sale of Share

0.01

Gain on Sale of Mutual Fund

11.19

Loss on Share

(1.15)

10.06

INCOME FROM OTHER SOURCES

Interest on FDR

0.10

Dividend

37.73

Interest Received on IT Refund

0.21

38.04

Taxable Income

(84.54)

Rounded Off

(84.54)

Tax Payble

Surcharge

-

-

E Cess

-

Total Tax Due

-

Less : TDS

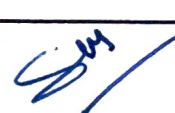
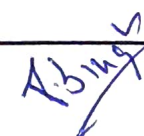
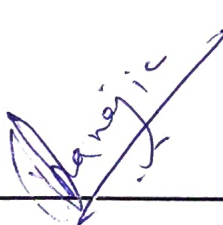
28.49

Less: Advance Tax

-

Balance Payable

(28.49)



VIVO COLLABORATION SOLUTIONS LIMITED315, Third Floor, HB Twin Tower, Netaji Subhash Place,
Pitampura Delhi-110034

CIN N. L72900DL2012PLC230709

Financial Statement as at March 31, 2026

(Amount in Lacs, Unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3	19.83	25.71
Investment Property			
Intangible Assets	4	0.74	0.74
Capital work-in-progress			
Financial assets			
Investments	8	800.40	-
Trade Receivables			
Loans			
Deferred Tax Assets			
Other Non Current Assets	5	1.81	1.61
Other Non-Current Assets	6	9.50	5.14
Total non-current assets		832.28	33.20
Inventories	7	4.96	4.96
Financial assets			
Investments	8	71.45	1,040.10
Trade receivables	9	93.00	16.85
Cash and cash equivalents	10	76.55	44.42
Bank Balances other than cash & cash equivalents	11	-	-
Loans			
Current Tax Assets (Net)		-	-
Other current assets			
Total current assets	12	139.18	237.18
Total assets		385.15	1,343.52
Equity and liabilities		1,217.43	1,376.71
Equity			
Equity share capital			
Other equity	13	201.50	201.50
Equity attributable to owners	14	946.18	1,032.05
Non-controlling interest		1,147.68	1,233.55
Total equity		-	-
Liabilities		1,147.68	1,233.55
Non-current liabilities			
Financial liabilities			
Borrowings			
Current liabilities			
Financial liabilities			
- Borrowings			
- Trade Payables	15		
(a) total outstanding dues of micro enterprises			
and small enterprises; and			
(b) total outstanding dues of creditors other		2.00	23.12
than micro enterprises and small enterprises			
Other current liabilities	16	7.92	41.91
Provisions	17	59.82	78.14
Total current liabilities		69.75	143.16
Total liabilities		69.75	143.16
Total equity and liabilities		1,217.43	1,376.71

The accompanying notes are an integral part of the financial statements

1 to 28

In terms of our report attached

For GAUR & ASSOCIATES

Chartered Accountants

FRN NO. 005354C

Satish Kumar Gupta

Partner

M. No. 016746

Place:- New Delhi

Date:- 18/05/2026



For and on behalf of

VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal

Managing Director

Din No. 01710260

Pradeep Singh Kalsi

CFO

BGMP52414R

RAVEESH KANAUIYA
Independent Director
Din No. 06707625Reeta Goyal
Company Secretary
BUGPRO524R

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH 2026

AMOUNT IN ('00000')

PARTICULARS	Note No.	For the Year Ended 31st March 2026		For the Year Ended 31st March 2025	
I Revenue from operations:					
Sale of Products	18	-	-	-	-
Sale of Services		-	-	-	-
Other Operating Revenues		325.00	-	259.96	-
II Other Income		-	325.00	-	259.96
III Total Revenue (I + II)	19	-	51.00	-	320.22
IV Expenses			376.00		580.19
Cost of Materials Consumed		-	-	-	-
Purchases of Service		-	-	-	-
Purchases of Stock in Trade	20	47.48	-	192.20	-
Changes in inventories of finished goods, work in progress and Stock-in-trade		-	-	-	-
Employee benefits expense	21	-	-	-	-
Finance Costs	22	312.00	-	429.24	-
Depreciation and amortization expense	23	0.05	-	0.75	-
Other expense	24	7.58	-	10.27	-
Total Expense	25	94.96	-	74.76	-
V Profit before exceptional and extraordinary items and tax (III-IV)			462.07		707.22
VI Exceptional Items			(86.07)		(127.03)
VII Profit before extraordinary items and tax (V-VI)			(86.07)		(127.03)
VIII Extraordinary items			-		-
IX Profit before tax (VII-VIII)			(86.07)		(127.03)
X Tax expense:					
(1) Current tax					
(2) Deferred tax		(0.20)		(0.50)	
XI Profit/(Loss) for the period from continuing operations (IX - X)			(0.20)		(0.50)
XII Profit/(Loss) for the period from discontinuing operations			(85.87)		(126.53)
XIII Tax expense of discontinuing operations			-		-
XIV Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)			-		-
XV Profit/(Loss) for the period (XI + XIV)			(85.87)		(126.53)
XVI Earnings per equity share:					
(1) Basic			(0.00004)		(0.00006)
(2) Diluted			(0.00004)		(0.00006)
See accompanying notes forming part of financial statements					

In terms of our report attached

For GAUR & ASSOCIATES

Chartered Accountants

FRN NO. 005354C

Satish Kumar Gupta

Partner

M. No. 016746

Place:- New Delhi

Date:- 18/05/2026



For and on behalf of
VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Managing Director
Din No. 01710260

Pradeep Singh Kalsi
CFO
BGMP52414R

RAVEESH KANAUJIA
Independent Director
Din No. 05707625

Reeta Goyal
Company Secretary
BUGPR0524R

NOTE '1'

Corporate Information

The company is engaged in the business of providing enterprise voice and data cloud telephony service. It also provides IT solutions for cloud telephony to Global Telecom Service Providers. During the year company has also engaged in business of shares and securities. The company is having its registered office at 315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi DL 110034 IN. The company is subsidiary of M/s UC IT Managed Services Private Limited

NOTE '2'

2.1 Accounting Standards

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013, Companies (Indian Accounting Standards) Amendment Rules, 2020 and other relevant provisions of the Act.

2.2 Basis of Accounting and Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except for adjustments required to compile financial accounts in accordance with the schedule III.

2.3 Use of Estimates

Preparation of the financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.4 Inventories

Inventories are valued at the lower of cost (on FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary

2.5 Depreciation and amortisation

Depreciation has been provided on the written down value method as per the rates prescribed in Schedule II of the Companies Act, 2013. Regarding written off MISC. Expenditure, these are being amortised over a period of 5 year from the commencements of operations of the company or from the year in which they are incurred whichever is later.

2.6 Revenue Recognition

Sale of Goods/Services

Sales are recognised net of trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods/services to customers. Sales excludes all taxes. Revenue is primarily derived from IT Services. Revenue is recognised on accrual basis net of all taxes.

2.7 Property Plant and Equipment

Property plant and equipment are carried at cost net of GST if any and subsequently at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

2.8 Employee Benefits

Defined Benefit Plans

The Company's contribution to provident fund and superannuation fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made. The company has paid their employee statutory dues such as Employee Provident Fund and Employee State Insurance on regular basis.

Retirement Benefit Plans

Since the employees have rendered their services for a period of more than 5 Years hence the provisions of the various retirement benefits laws i.e. gratuity are applicable to the company and the company made the provision for gratuity.

2.9 Inventory

Cost of inventory includes cost of purchase and other costs incurred in bringing the inventories to their present condition

2.10 Earning Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year

Reelish

SEM

Abhinav

Shruti



2.11 Foreign Exchange Transactions/Translation

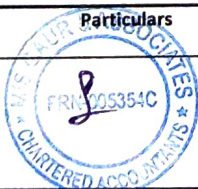
Transactions in foreign currencies are accounted at functional currency, at the exchange rate prevailing on the date of transactions. Gains/losses arising out of the fluctuations in the exchange rate between functional currency and foreign currency are recognized in the Statement of Profit & Loss in the period in which they arise. The fluctuations between foreign currency and functional currency relating to monetary items at the year ending are accounted as gains / losses in the Statement of Profit & Loss

2.12 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Previous year's figures have been regrouped/reclassified/recasted wherever necessary to confirm to the current year's presentation.

Particulars	As At 31/03/26	As At 31/03/25
NOTE '3'		
PROPERTY PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		
Property, plant and equipment	19.83	25.71
	<u>19.83</u>	<u>25.71</u>
Particulars	As At 31/03/26	As At 31/03/25
NOTE '4'		
INTANGIBLE ASSETS		
Intangible Assets	0.74	0.74
TOTAL	<u>0.74</u>	<u>0.74</u>
Particulars	As At 31/03/26	As At 31/03/25
NOTE '5'		
DEFERRED TAX ASSET		
Deferred tax Asset	(1.61)	(1.11)
Fixed assets: Impact of difference between tax depreciation and accounting depreciation/ amortization	(0.20)	(0.50)
	<u>(1.81)</u>	<u>(1.61)</u>
Net deferred tax Liability/(Assets)	<u>(1.81)</u>	<u>(1.61)</u>
Particulars	As At 31/03/26	As At 31/03/25
NOTE '6'		
OTHER NON CURRENT ASSET		
Preliminary Expense	-	0.58
Add: Incurred during the year	-	-
Less: Preliminary Exp Write off	-	0.58
	-	-
Preoperative Expense	0.89	1.79
Less: Reversed	-	-
Less: Preliminary Exp Write off	0.89	0.89
	-	0.89
Security Deposit	9.50	4.25
	<u>9.50</u>	<u>5.14</u>
Particulars	As At 31/03/26	As At 31/03/25
NOTE '7'		
INVENTORIES		
Closing Stock	4.96	4.96
TOTAL	<u>4.96</u>	<u>4.96</u>



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NOTES FORMING PART OF ACCOUNTS

Particulars	As At 31/03/26	As At 31/03/25
NOTE '8'		
FINANCIAL ASSETS		
CURRENT INVESTMENT		
Sbi Arbitrage opportunity fund		179.12
Shares	60.32	860.98
		1,040.10
Add : Gain on Fair Valuation	60.32	-
	11.14	1,040.10
	71.45	
NON CURRENT INVESTMENT		
Shares	830.67	-
	830.67	-
Less : Loss on Fair Valuation	30.26	-
	800.40	-
* investment Carried Out FMV		1,040.10
TOTAL	871.86	1,040.10
Particulars	As At 31/03/26	As At 31/03/25
NOTE '9'		
TRADE RECEIVABLES		
Trade Receivable Consider		16.85
Good	93.00	
Less:		
Provision for Doubtful Debts	-	-
TOTAL	93.00	16.85
Particulars	As At 31/03/26	As At 31/03/25
NOTE '10'		
CASH AND CASH EQUIVALENTS		
-Cash In Hand		4.91
Cash on Hand	4.69	
-In Current Accounts		30.40
ICICI Bank Ltd.	70.09	
-In Deposit Accounts		9.11
Fixed Deposit with Bank	1.77	
	76.55	44.42
Particulars	As At 31/03/26	As At 31/03/25
NOTE '11'		
BANK BALANCES		
TOTAL	-	-
Particulars	As At 31/03/26	As At 31/03/25
NOTE '12'		
OTHER CURRENT ASSETS		
Balance with Statutory Authorities		
GST Input	77.49	224.78
Income Tax Refund	28.49	3.79
Income Tax Carry Forward	5.01	1.66
Others		
Accured Income	-	6.33
Others	27.82	0.07
Prepaid Internet and IT hosting expense	0.38	0.55
TOTAL	139.18	237.18

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NOTES FORMING PART OF ACCOUNTS		As At 31/03/25		
Particulars	As At 31/03/26		As At 31/03/25	
		AMOUNT IN ('00000')		
NOTE '13'				
SHARE CAPITAL				
-Authorised				
2100000 (2100000) Equity Shares of Rs. 10/- each	210.00		210.00	
-Issued, Subscribed and Paid up				
2015000(2015000) Equity Shares of Rs10/- each fully paid-up.	201.50		201.50	
TOTAL	201.50		201.50	
(i) Reconciliation of Shares:				
	Nos	Amt(Rs)	Nos	Amt(Rs)
<u>Authorised Share Capital</u>				
Opening Share Capital	2,100,000	210.00	2,100,000	210.00
Add: Increased during the year	-	-	-	-
Closing Share Capital	2,100,000	210.00	2,100,000	210.00
<u>Issued, Subscribed and Paid up</u>				
Opening Share Capital	2,015,000	201.50	2,015,000	201.50
Add: Shares issued During the year	-	-	-	-
Add: Rights/Bonus Shares Issued	-	-	-	-
Total	2,015,000	201.50	2,015,000	201.50
Less: Buy back of Shares	-	-	-	-
Less Reduction in Capital	-	-	-	-
Closing Share Capital	2,015,000	201.50	2,015,000	201.50
(ii) Rights, Preference and restrictions attaching to each class of shares				
Equity shares				
The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. No dividend has been proposed by the Board of Directors during the year.				
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
(iii) List of Share holders having 5% or more Shares (In Nos)				
Name Of Shareholders	In Nos	In %	In Nos	In %
UCIT MANAGED SERVICES PVT LTD (Including Nominee Share)	1,479,000	73.40	1,479,000	73.40

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Particulars	As At 31/03/26	As At 31/03/25
NOTE '14'		
OTHER EQUITY		
Security Premium Account		
Opening Balance		385.97
Add : Securities Premium raised during the year	385.97	-
Closing Balance	<u>385.97</u>	<u>385.97</u>
ESOP		
Balance Brought Forward	-	-
ESOP Outstanding	-	-
ESOP Issue	-	-
Balance Carried Forward	<u>-</u>	<u>-</u>
Profit and Loss Account		
Opening Balance		772.62
Add: Net Profit after tax During The Year	646.09	(126.53)
Add: Excess provision made last year	(85.87)	-
Less: Bonus Share Issue	-	-
Closing Balance	<u>560.22</u>	<u>646.09</u>
TOTAL	<u><u>946.18</u></u>	<u><u>1,032.05</u></u>
Particulars	As At 31/03/26	As At 31/03/25
NOTE '15'		
TRADE PAYABLES		
For Services		
Trade Payables Due to Micro and Small Enterprises (MSME)	-	-
Trade Payables Due to Others	2.00	23.12
TOTAL	<u><u>2.00</u></u>	<u><u>23.12</u></u>

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Particulars	As At 31/03/26	As At 31/03/25
NOTE '16'		
OTHER CURRENT LIABILITIES		
For Statutory Dues		
PF Payable		1.23
ESI Payable	0.85	0.01
GST RCM	-	
TDS	0.04	5.05
Others Expenses Payable	2.40	
Audit Fees Payable		2.28
Other Payable	2.04	33.17
Professional Fees Payable	2.60	0.16
	-	
TOTAL	7.92	41.91
Particulars	As At 31/03/26	As At 31/03/25
NOTE '17'		
PROVISIONS		
Provision for Gratuity	57.39	73.28
Provision for Leave Earned	2.43	4.85
TOTAL	59.82	78.14

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Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '18'		
REVENUE FROM OPERATION		
Indigenous Sales		
Sale of Goods	-	-
	<u>-</u>	<u>-</u>
Sale of Service		
Audio Conference Service		259.96
Cloud Telephony Service	325.00	
(PY Export of Rs. 195.80)		
Unified Cloud Telecom Service	-	-
	<u>325.00</u>	<u>259.96</u>
Other Operating Revenue		
	<u>-</u>	<u>-</u>
TOTAL	<u>325.00</u>	<u>259.96</u>

Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '19'		
OTHER INCOME		
Interest Received on FDR	0.10	1.43
Interest Received on IT Refund	0.21	0.27
Dividend Income	37.73	23.41
Foreign Exchange Earning	0.22	2.15
Gain on Sale of Share	0.01	282.09
Gain on Sale of Mutual Fund	11.19	10.88
Provision for Leave Encashment	1.54	-
TOTAL	<u>51.00</u>	<u>320.22</u>

Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '20'		
PURCHASE OF SERVICE		
Communication Charges	-	112.12
Internet & Software Expenses	-	35.23
Professional Charges	47.48	44.85
TOTAL	<u>47.48</u>	<u>192.20</u>

Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '21'		
CHANGE OF STOCK IN TRADE		
Stock at Commencement		
Finished Goods	4.96	4.96
	<u>4.96</u>	<u>4.96</u>
Less: Stock at Close		
Finished Goods	4.96	4.96
	<u>4.96</u>	<u>4.96</u>
Stock Decreased /(Increased) by		

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Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '22'		
EMPLOYEE BENEFITS EXPENSES		
ESI	-	0.18
Leave Encashment	-	1.80
Provision for Gratuity	0.72	30.01
Provision for Leave Earned	-	4.85
Provident Fund	4.74	7.28
Salary & Wages	305.10	384.63
Staff & Welfare Expenses	1.44	0.50
TOTAL	312.00	429.24
Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '23'		
FINANCE COSTS		
Bank Charges	0.05	0.75
TOTAL	0.05	0.75
Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '24'		
DEPRECIATION & AMORTISATION EXPENSES		
Depreciation	7.58	10.27
TOTAL	7.58	10.27

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Particulars	For the year ending on 31/03/26	For the year ending on 31/03/25
NOTE '25'		
OTHER EXPENSES		
Auditors Fees		0.90
Advertisement Expenses	0.90	0.09
Business Promotion Exp	0.09	0.11
Computer Repair & Accer.	0.04	0.35
Commission	1.28	-
Conveyance Expenses	-	0.11
Courier Expenses	0.07	0.06
CSR Expenses	0.16	-
Custody Fees	-	0.47
Custom Duty	0.45	0.05
Demat/Share Expenses	0.13	0.01
Entertainment Expenses	0.01	-
Filing Fees	-	0.01
Fees & Subscription	-	0.22
Festival Expenses	0.25	0.62
GST Expenses	0.39	0.01
House Keeping Expenses	-	2.71
Interest & Demand On Direct Tax	2.82	-
Interest & Demand On Indirect Tax	-	0.03
Loss on Sale of Share	0.11	-
Loss on Fair Valuation of Shares & Securities	1.15	-
Man Power Services	19.13	0.13
Misc expense	0.10	0.35
Office Maintaince Expenes	0.51	3.71
Preliminary Expense Write off	3.09	1.47
Professional & Legal Charges	0.89	3.03
Printing & Stationery	7.42	0.09
Repair & Maintaince Office	0.16	2.12
Rent Expenses	0.70	42.69
Research & Development	37.79	3.60
Short And Excess	4.26	(0.02)
Software Exp	0.32	2.25
Telephone Expenses	2.40	0.09
Trade Mark	0.45	-
Travelling Expenses	0.32	-
Travelling Expenses-Foreign	0.20	0.27
Water & Electricity	-	-
Website Expenses	6.78	8.85
	2.61	0.36
	<u>94.96</u>	<u>74.76</u>
TOTAL	<u>94.96</u>	<u>74.76</u>
Notes		
Payment to the auditors comprises		
As Auditors- Statutory Audit & Internal Audit	0.90	0.90
TOTAL	<u>0.90</u>	<u>0.90</u>

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VIVO COLLABORATION SOLUTIONS LIMITED
315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi DL 110034
CIN N. L72900DL2012PLC230709

NOTES FORMING PART OF ACCOUNTS

NOTE '26' DISCLOSURE UNDER ACCOUNTING STANDARDS

. Related party disclosures

Description of relationship

Key Management Personnel (KMP)

Mr. Sanjay Mittal	Director
Mrs. Sonia Mittal	Director
Mr. Dharam Pal Mittal	Director
Mr. Dinesh Kumar Goel	Ind. Director
Mr. Raveesh Kanaujia	Ind. Director
UC IT Managed Services Pvt. Ltd.	Holding/Common Director
Sun Agro Technologies LLP	Partnership
Sanjay Mittal Huf	Director Karta
Mrs. Reeta	Company Secretary
Mr. Pardeep Singh Kalsi	Chief Financial officer

(a) Summary of related party transactions

Particulars

Key management personnel or their relatives

For the year ending on

For the year ending on

31/03/26

31/03/25

Salary

Mrs. Reeta

6.01

6.01

Mr. Pardeep Singh Kalsi

6.19

5.84

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Sun Agro Technologies LLP

7.60

14.00

Sanjay Mittal HUF

7.80

14.40

In terms of our report attached

For GAUR & ASSOCIATES

Chartered Accountants

FRN NO. 005354C

Satish Kumar Gupta

Satish Kumar Gupta

Partner

M. No. 016746

Place:- New Delhi

Date:- 18/05/2026



For and on behalf of
VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Sanjay Mittal

Managing Director

Din No. 01710260

Pradeep Singh Kalsi

Pradeep Singh Kalsi

CFO

BGMP52414R

Raveesh Kanaujia
RAVEESH KANAUIA

Independent Director

Din No. 06707625

Reeta Goyal

Reeta Goyal

Company Secretary

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Cash Flow Statement for the year ended 31st March 2026

Particulars	AMOUNT IN ('00000')	
	For The Year Ended March 31,2026	For The Year Ended March 31,2025
A. Cash flow from Operating activities		
Profit/ (Loss) before tax	(86.07)	(127.03)
Adjustments for:		
Depreciation	7.58	10.27
Dividend Received	(37.73)	(23.41)
Interest Received	(0.31)	(1.69)
Interest Paid	-	-
Provision for Doubtful Debt	-	-
Preliminary Expenses written off	0.89	1.47
Preliminary Expenses Reverse	-	-
Discount Paid / (Received) /Sundry Balance W/off- Net	-	34.93
Provision for Gratuity & Leave earned	(18.31)	(282.09)
(Profit)/ Loss on Sale of Investment	1.14	-
Loss on Fair Valuation	19.13	-
Unrealised Foreign Exchange (Gain) / Loss	-	-
Operating profit before working capital changes	(113.68)	(387.54)
Movements in working capital :		
(Increase)/ Decrease in Inventories	-	-
(Increase)/Decrease in Trade Receivables	(76.15)	9.46
(Increase)/Decrease in Other Receivables	-	-
Increase/(Decrease) in Trade Payables and Other Liabilities	(55.10)	20.04
(Increase)/Decrease in Other assets	-	-
Cash generated from operations	(244.93)	(358.04)
Income tax Refund/ (paid) during the year	-	-
Insurance-claim received	-	-
Net cash from operating activities (A)	(244.93)	(358.04)
B. Cash flow from Investing activities		
Purchase of Fixed assets (including capital advances)	(1.71)	(6.91)
(Purchase)/Sale Of Investment	147.98	171.69
Preliminary Expenses incurred	-	-
Security Paid	(5.25)	-
Advance against Property Forfeited	-	-
Dividend Received	37.73	23.41
Purchase of Investments	-	-
Fixed Deposit/ margin Money with Scheduled Bank	-	-
Interest Received	0.31	1.69
Net cash from investing activities (B)	179.06	189.87
C. Cash flow from Financing activities		
Proceeds from issue of share capital/ application money	-	-
Share Issue Expenses	-	-
Increase / (Decrease) in borrowings	-	-
Interest paid on borrowings	-	-
Dividend distribution tax	-	-
Proceeds/(Repayment) of Short Term Loans	98.00	186.26
Proceeds/(Repayment) of Long Term Loans	-	-
Net cash from financing activities (C)	98.00	186.26

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Net increase in cash and cash equivalents (A+B+C)	32.13	18.09
Cash and cash equivalents at the beginning of the year	44.42	26.33
Cash and cash equivalents at the end of the year (Cash & Bank Balance)	76.55	44.42

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

In terms of our report attached

For GAUR & ASSOCIATES

Chartered Accountants

FRN NO. 005354C

Satish Kumar Gupta

Satish Kumar Gupta

Partner

M. No. 016746

Place:- New Delhi

Date:- 18/05/2026



For and on behalf of
VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal

Sanjay Mittal

Managing Director

Din No. 01710260

Pradeep Singh Kalsi

Pradeep Singh Kalsi

CFO

BGMP52414R

RAVEESH KANAUJIA

RAVEESH KANAUJIA

Independent Director

Din No. 06707625

Reeta Goyal

Reeta Goyal

Company Secretary

BUGPR0524R

VIVO COLLABORATION SOLUTIONS LIMITED

LIST OF TRADE RECEIVABLE

PARTICULARS

PARTICULARS	AMOUNT AS AT 31.03.2026					AMOUNT AS AT 31.03.2025				
	More than 3 Years	2-3 Years	1-2 Years	Due more than 6 months but less than One Year	Due less than six months	More than 3 Years	2-3 Years	1-2 Years	Due more than 6 months but less than One Year	Due less than six months
Grameenphone Ltd	-	-	-	-	-	9.65	-	7.07	-	-
Indian Oil Corporation Ltd	-	-	-	-	-	0.13	-	-	-	-
Roman Networks Pvt Ltd	-	-	-	-	93.00	-	-	-	-	-
	-	-	-	-	93.00	9.79	-	7.07	-	-

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Trade Payables ageing Schedule for the year ending March 31, 2026 & March 31, 2025					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 year	2-3 year	More than 3 year	Total
March 31, 2026					
i) MSME	-				-
ii) Others	-	2.00			2.00
iii) Disputed-MSME					
iv) Disputed-Others					
TOTAL	-	2.00			2.00
March 31, 2025					
i) MSME	-				-
ii) Others	23.12				23.12
iii) Disputed-MSME					
iv) Disputed-Others					
TOTAL	23.12				23.12

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Note: 3 Property, Plant and Equipment

Gross Block	Office Equipments	Computer/Laptop	Furniture	Total
As at April 1, 2024	21.29	30.31	6.80	58.40
Addition	3.40	3.40	0.11	6.91
Deletion	-	-	-	-
Gross Block As at March, 31st 2025	24.69	33.72	6.91	65.32
Depreciation/Amortization as at April 1, 2024	5.62	21.09	2.62	29.34
Depreciation during the Year	4.14	5.56	0.57	10.27
Deletion/ Adjustment During the year	-	-	-	-
Accumulation Depreciation as at March 31st 2025	9.76	26.66	3.19	39.61
Net Block as at March 31 2025	14.93	7.06	3.72	25.71

Gross Block	Office Equipments	Computer/Laptop	Furniture	Total
As at April 1, 2025	24.69	33.72	6.91	65.32
Addition	0.44	1.27	-	1.71
Deletion	-	-	-	-
Gross Block As at March, 31st 2026	25.13	34.98	6.91	67.02
Depreciation/Amortization as at April 1, 2025	9.76	26.66	3.19	39.61
Depreciation during the Year	3.28	3.33	0.98	7.58
Deletion/ Adjustment During the year	-	-	-	-
Accumulation Depreciation as at March 31st 2026	13.04	29.98	4.17	47.19
Net Block as at March 31 2026	12.09	5.00	2.74	19.83

Note 4 Intangible assets

Particulars /Assets	Brands/trademarks	Goodwill	Computer Software
Gross carrying amount			
At 1 April 2025	-	-	15.13
Additions	-	-	-
Deductions/Adjustments	-	-	-
At 31 March 2026	-	-	15.13
At 1 April 2024	-	-	15.13
Additions	-	-	-
Deductions/Adjustments	-	-	-
At 31 March 2025	-	-	15.13
Amortization/Adjustment			
At 1 April 2025	-	-	14.39
Additions	-	-	-
Deductions/Adjustments	-	-	-
At 31 March 2026	-	-	14.39
At 1 April 2024	-	-	14.39
Additions	-	-	-
Deductions/Adjustments	-	-	-
At 31 March 2025	-	-	14.39
Net carrying value			
At 31 March 2026	-	-	0.74
At 31 March 2025	-	-	0.74



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Note : 27 Analytical Ratios

Ratio	Numerator	Denominator	Current Year March 31, 2026	Previous Year March 31, 2025	Variance	Reasons
Current ratio (in times)	Total current Assets	Total current liabilities	15.90	9.35	70.05%	
Debt-equity ratio (in times)	Long term liabilities + short term borrowings	Total equity	-	-		No Long term liabilities and short term borrowings
Debt service coverage ratio (in times)	Earnings before debt service = Net profit after taxes + non cash operating expenses + Interest + Other non cash adjustments	Debt service = Interest + principle repayments				No Debts Interest
Return on equity ratio (in %)	Profit for the year	Average total equity	(7.21)	(9.76)	-26.08%	
Inventory turnover ratio (in times)	Revenue from operations	Average total inventory	65.56	52.44	25.02%	
Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	5.92	12.04	-50.87%	
Trade payables turnover	Purchase Expenses	Average trade payables	3.78	8.91	-57.58%	
Net capital turnover ratio	Revenue from operations	Average working capital (ie., Total current assets less Total current liabilities)	0.31	0.22	43.81%	
Net profit ratio (in %)	Profit for the year	Revenue from operations	(26.42)	(48.67)	-45.71%	
Return on capital employed (in %)	Earning before tax and finance cost	Capital employed = Net worth + Deferred tax liabilities	(7.56)	(10.28)	-26.48%	
Return on Investment	Income generated from invested funds	Average invested funds in treasury investmens				

Note : 28 Foreign Exchange

Foreign Exchange Earning Rs. 13.40
 Foreign Exchange Outgoing Rs. 0.22



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BLOCK OF ASSETS	Computer	Office Equipments	Furniture	Computer Software	TOTAL
RATE OF DEPRECIATION	40%	15%	10%	25%	
OPENING W.D.V AS ON 1.04.2025	6.25	17.02	5.19	3.22	31.69
ADDITION BEFORE 180 DAYS	1.27	0.39	-	-	1.66
ADDITION AFTER 180 DAYS		0.05		-	0.05
SUM	7.52	17.46	5.19	3.22	33.39
DELETION	-	-	-	-	-
TOTAL	7.52	17.46	5.19	3.22	33.39
NOT PUT TO USE		-	-	-	-
DEPRECIATION OF BLOCK	3.01	2.62	0.52	0.81	6.95
TOTAL DEPRECIATION	3.01	2.62	0.52	0.81	6.95
CLOSING W.D.V. AS ON 31.03.2026	4.51	14.85	4.67	2.42	26.45

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VIVO COLLABORATION SOLUTIONS LIMITED
315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura North Delhi DL 110034
CIN N. L72900DL2012PLC230709
SCHEDULE OF PROPERTY PLANT & EQUIPMENT & DEPRECIATION AS PER COMPANIES ACT 2013
AS Per WDV Method - assuming residual value as 0 to 5% as on 31.03.2026

Description of Asset	Date of purchase of new/existing asset	Cost	WDV as on 31/03/25	Estimated useful life as per schedule II	Already expired as on 31/03/25	Balance years	Asset used during the year (in days)	Rate of depreciation	Amount	Depreciation	Amount to be Written Off	Net Block
Intangible Assets												
Software	10/03/2015	1.29	0.06	3	10	-	365	-	-	-	-	0.06
Software	31/03/2015	0.43	0.02	3	10	-	365	-	-	-	-	0.02
Software	27/07/2015	5.21	0.26	3	10	-	365	-	-	-	-	0.26
Software	02/11/2015	1.68	0.08	3	9	-	365	-	-	-	-	0.08
Software	31/03/2016	1.97	0.10	3	9	-	365	-	-	-	-	0.10
Software	13/02/2017	1.56	0.08	3	8	-	365	-	-	-	-	0.08
Software	27/11/2017	0.10	0.00	3	7	-	365	-	-	-	-	0.00
Software	22/03/2018	1.51	0.06	3	7	-	365	-	-	-	-	0.06
Software	25/03/2019	1.38	0.07	3	6	-	365	-	-	-	-	0.07
OFFICE EQUIPMENTS												
OFFICE EQUIPMENTS	30/04/2013	0.14	0.01	5	12	-	365	-	-	-	-	0.01
OFFICE EQUIPMENTS	16/04/2013	0.13	0.01	5	10	-	365	-	-	-	-	0.01
OFFICE EQUIPMENTS	17/04/2015	0.30	0.01	5	10	-	365	-	-	-	-	0.01
OFFICE EQUIPMENTS	04/05/2015	0.45	0.02	5	10	-	365	-	-	-	-	0.02
OFFICE EQUIPMENTS	09/05/2016	1.54	0.08	5	8	-	365	-	-	-	-	0.08
OFFICE EQUIPMENTS	14/12/2016	0.34	0.00	5	8	-	365	-	-	-	-	0.00
OFFICE EQUIPMENTS	02/03/2022	0.08	0.01	5	3	2	365	45	0.01	0.01	-	0.01
OFFICE EQUIPMENTS	04/10/2023	0.27	0.11	5	1	4	365	45	0.05	0.05	-	0.06
OFFICE EQUIPMENTS	09/12/2023	3.64	1.72	5	1	4	365	45	0.78	0.78	-	0.95
OFFICE EQUIPMENTS	17/12/2023	0.24	0.11	5	1	4	365	45	0.03	0.03	-	0.06
OFFICE EQUIPMENTS	04/01/2024	0.13	0.06	5	1	4	365	45	0.05	0.05	-	0.03
Air Conditioner	10/05/2022	1.90	1.07	15	3	12	365	18	0.19	0.19	-	0.88
Camera	10/05/2022	0.01	0.01	15	3	12	365	18	0.00	0.00	-	0.00
Oven	06/10/2023	0.02	0.01	15	3	12	365	18	0.01	0.01	-	0.01
Refrigerators	25/04/2022	0.13	0.07	15	3	12	365	18	0.01	0.01	-	0.03
Refrigerators	06/10/2023	0.06	0.04	15	1	14	365	18	0.02	0.02	-	0.06
AC Power Source	27/06/2023	7.53	5.32	15	2	14	365	18	0.96	0.96	-	4.35
Camera	03/08/2023	0.09	0.07	15	2	13	365	18	0.01	0.01	-	0.05
Camera	09/08/2023	0.03	0.02	15	2	13	365	18	0.00	0.00	-	0.02
Digital Power Meter	26/07/2023	2.90	2.08	15	2	13	365	18	0.38	0.38	-	1.71
Room Heater	10/01/2024	0.01	0.01	15	1	14	365	18	0.00	0.00	-	0.00
Mobile	06/11/2023	0.67	0.51	15	1	14	365	18	0.09	0.09	-	0.42
Mobile	20/07/2023	0.57	0.41	15	2	13	365	18	0.07	0.07	-	0.33
Machinery & Tools	12/04/2024	0.05	0.04	15	1	14	365	18	0.01	0.01	-	0.03
Machinery & Tools	29/04/2024	0.04	0.03	15	1	14	365	18	0.02	0.02	-	0.09
Machinery & Tools	30/04/2024	0.14	0.11	15	1	14	365	18	0.01	0.01	-	0.04
Machinery & Tools	30/08/2024	0.05	0.05	15	1	14	365	18	0.17	0.17	-	0.04
Mobile	24/07/2024	1.06	0.93	15	1	14	365	18	0.00	0.00	-	0.76
OFFICE EQUIPMENTS	14/04/2024	0.01	0.00	5	1	4	365	45	0.00	0.00	-	0.00
OFFICE EQUIPMENTS	06/06/2024	0.02	0.01	5	1	4	365	45	0.00	0.00	-	0.01
Television	06/08/2024	0.46	0.41	15	1	14	365	18	0.07	0.07	-	0.33
Air Conditioner	30/01/2025	0.11	0.10	15	-	15	365	18	0.02	0.02	-	0.08
Fan	16/03/2025	0.06	0.06	15	-	15	365	18	0.01	0.01	-	0.05
Machinery & Tools	15/11/2024	0.64	0.59	15	-	15	365	18	0.11	0.11	-	0.49
Machinery & Tools	06/01/2025	0.15	0.14	15	-	15	365	18	0.03	0.03	-	0.12
Mobile	30/11/2024	0.63	0.59	15	-	15	365	18	0.11	0.11	-	0.48
Battery	15/07/2025	0.39	0.39	15	-	15	260	18	0.05	0.05	-	0.34
Water Purifier	29/12/2026	0.05	0.05	15	-	15	93	18	0.00	0.00	-	0.05

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COMPUTER & LAPTOP											
Computer	11/02/2014	0.12	0.01	3	11	-	365	-	-	0.01	0.01
Computer	05/08/2015	3.10	0.15	3	10	-	365	-	-	0.15	0.15
Computer	12/08/2015	0.72	0.04	3	10	-	365	-	-	0.04	0.04
UPS	19/08/2015	0.67	0.03	3	10	-	365	-	-	0.03	0.03
UPS	24/01/2022	0.65	0.02	3	3	-	365	-	-	0.02	0.02
Mac book	30/03/2022	1.74	0.09	3	3	-	365	-	-	0.09	0.09
BRIDGE IT INFRASTRUCTURE CAPEX	07/07/2015	1.81	0.09	3	10	-	365	-	-	0.09	0.09
COMPUNETIX AUDIOCON BRIDGE 3840	10/05/2022	1.80	0.43	6	3	-	365	-	-	0.43	0.26
IT Infrastructure Software	10/05/2022	5.00	1.20	6	3	-	365	-	-	1.20	0.73
MS Sql Server	10/05/2022	3.00	0.72	6	3	-	365	-	-	0.72	0.44
Crystal Server	10/05/2022	0.03	0.01	6	3	-	365	-	-	0.01	0.00
Firewall Server	10/05/2022	0.11	0.03	6	3	-	365	-	-	0.03	0.00
Server	10/05/2022	0.08	0.02	6	3	-	365	-	-	0.02	0.01
Computer	10/05/2022	3.50	0.84	6	3	-	365	-	-	0.84	0.51
Computer	10/05/2022	2.50	0.14	3	3	-	365	-	-	0.14	0.14
Computer	31/05/2022	0.71	0.04	3	3	-	365	-	-	0.04	0.04
Computer	11/08/2022	0.11	0.01	3	3	-	365	-	-	0.01	0.01
Computer	16/12/2022	0.50	0.06	3	3	-	365	-	-	0.06	0.02
Printer	10/05/2022	0.01	0.00	3	2	-	365	-	-	0.00	0.00
UPS	28/04/2022	0.39	0.02	3	3	-	365	-	-	0.02	0.02
UPS	10/05/2022	0.60	0.03	3	3	-	365	-	-	0.03	0.03
Computer Hardware	21/04/2023	0.14	0.02	3	2	-	365	-	-	0.02	0.01
Computer	29/08/2023	0.61	0.14	3	2	-	365	-	-	0.14	0.05
Mac book	17/11/2023	1.44	0.41	3	1	-	365	-	-	0.41	0.15
Computer	22/02/2024	0.99	0.34	3	2	-	365	-	-	0.34	0.13
Computer	24/07/2024	0.65	0.37	3	2	-	365	-	-	0.37	0.14
Server	20/05/2024	2.75	1.82	6	1	-	365	-	-	1.82	1.10
LED	09/04/2025	0.14	0.14	3	3	-	357	-	-	0.09	0.05
Laptop	04/09/2025	1.13	1.13	3	-	-	209	-	-	0.41	0.72
Furniture											
Other Equipments	10/05/2022	0.25	0.06	5	3	2	365	45	0.03	0.03	0.03
Dispenser	10/05/2022	0.01	0.00	5	3	2	365	45	0.00	0.00	0.00
Furniture	09/12/2023	1.04	0.84	10	1	9	365	26	0.22	0.62	0.62
Furniture	10/05/2022	5.50	2.73	10	3	7	365	26	0.71	2.02	2.02
Furniture	09/05/2024	0.03	0.02	10	1	9	365	26	0.01	0.01	0.01
Furniture	22/06/2024	0.02	0.02	10	1	9	365	26	0.01	0.01	0.01
Furniture	22/06/2024	0.02	0.01	10	1	9	365	26	0.00	0.01	0.01
Furniture	30/07/2024	0.03	0.02	10	1	9	365	26	0.01	0.01	0.01
TOTAL		82.11							7.58		20.57

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