



LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

TO THE BOARD OF DIRECTORS OF VIVO COLLABORATION SOLUTIONS LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **VIVO COLLABORATION SOLUTIONS LIMITED** ('the Company') for the half year ended 30th September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

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

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



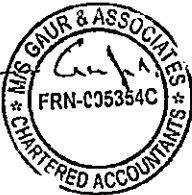
other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to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

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C

S. K. Gupta



S. K. Gupta

Partner

M. No. 016746

UDIN: 23016746B6rWLM7089

Place: DELHI

Date: 09/11/23

VIVO COLLABORATION SOLUTIONS LIMITED

315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura, Delhi-110034
CIN: L72900DL2012PLC230709

UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(` In Lakhs)

Particulars		Half Year Ended			Year Ended	
		30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
1	Income	Unaudited	Audited	Unaudited	Audited	Audited
	Revenue from operations	318.30	384.22	388.71	772.93	1,282.77
	Other income	94.41	11.39	18.81	30.20	39.23
	Total income	412.71	395.61	407.52	803.13	1,322.00
2	Expenses					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade & services	159.46	174.19	167.15	341.34	425.39
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	167.22	159.90	149.15	309.05	210.63
(e)	Finance costs	0.52	0.64	0.09	0.73	0.18
(f)	Depreciation, depletion and amortisation expense	4.05	5.83	4.64	10.47	0.21
(g)	Other Expenses	38.86	51.23	39.16	90.39	58.64
	Total expenses	370.11	391.78	360.20	751.98	695.05
	Total profit before exceptional items and tax	42.60	3.83	47.32	51.15	626.95
3	Exceptional items	-	-	-	-	-
	Total profit before tax	42.60	3.83	47.32	51.15	626.95
	Tax expense					
4	Current tax	7.08	4.60	11.91	16.51	158.58
5	Mat Credit Entitlement					
6	Deferred tax	0.03	(0.28)	0.06	(0.22)	0.44
	Total tax expenses	7.11	4.32	11.97	16.29	159.02
7	Net Profit Loss for the period	35.49	(0.49)	35.35	34.86	467.93
8	Other comprehensive income net of taxes	-	-	-	-	-
	Total Comprehensive Income for the period	35.49	(0.49)	35.35	34.86	467.93

For VIVO COLLABORATION SOLUTIONS LIMITED


Director/Authorised Signatory

9	Details of equity share capital					
	Paid-up equity share capital	201.50	201.50	201.50	201.50	201.50
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
10	Earnings per share					
i	Earnings per equity share					
	Basic earnings (loss) per share	1.76	(0.02)	1.75	1.73	28.94
	Diluted earnings (loss) per share	1.76	(0.02)	1.75	1.73	28.94

1. The unaudited financial results for the half year ended September 30, 2023 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on
2. The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

Place : New Delhi

Date : 09/11/23

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED
 For VIVO COLLABORATION SOLUTIONS LIMITED

 Sanjay Mittal
 Director/Authorised Signatory
 Din No. 01710260

VIVO COLLABORATION SOLUTIONS LIMITED

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

CIN: L72900DL2012PLC230709

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(' In Lakhs)

Particulars	As at	As at	As at
	30th September, 2023	31st March, 2023	31st March, 2022
	Unaudited	Audited	Audited
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share Capital	201.50	201.50	201.50
(b) Reserves and Surplus	1,260.97	1,225.48	1,190.63
(c) Money received against share warrants	-	-	-
	1,462.47	1,426.98	1,392.13
2. Share application money pending allotment	-	-	-
3. Non-current liabilities			
(a) Long-term borrowings	-	-	-
(b) Deferred Tax liabilities (Net)	-	-	-
(c) Other Long term liabilities	-	-	-
(d) Long-term Provisions	-	-	-
4. Current Liabilities			
(a) Short term borrowings	-	-	-
(b) Trade payables	-	-	-
(A) Total outstanding dues of micro enterprises and small enterprises; and	-	0.02	0.02
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.]	31.96	51.00	21.35
(c) Other current liabilities	23.87	19.79	7.42
(d) Short term provisions	33.47	26.39	39.52
	89.30	97.20	68.31
Total Equity and Liabilities	1551.77	1524.19	1460.44
II. ASSETS			
1. Non-current assets			
(a) Property Plant and Equipment & Intangible Assets			
(i) Property, Plant and Equipment	26.33	18.53	2.85
(ii) Intangible assets	0.74	0.74	0.74
(iii) Capital work-in-progress	-	-	-
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	-	-	-
(c) Deferred tax assets (net)	0.86	0.90	0.68
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	6.62	14.29	12.93
	34.55	34.45	17.20
2. Current assets			
(a) Current investments	907.79	806.16	450.00
(b) Inventories	4.96	4.96	4.96
(c) Trade receivables	79.13	29.47	17.46
(d) Cash and cash equivalents	102.91	191.87	632.35
(e) Bank balance other than cash and cash equivalents	-	-	-
(f) Short-term loans and advances	422.43	457.28	338.47
(g) Other current assets	-	-	-
	1,517.22	1,489.74	1,443.24
Total Assets	1551.77	1524.19	1460.44

For and on behalf of the Board

VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal

Director

Din No. 01710260

Director/Authorised Signatory

Place : New Delhi

Date : 09/11/23

VIVO COLLABORATION SOLUTIONS LIMITED

315, Third Floor, HB Twin Tower, Netaji Subhash Place, Pitampura, Delhi-110034
CIN: L72900DL2012PLC230709

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(₹ In Lakhs)

Statement of Cash Flows	For the Half year ended 30th September, 2023	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Unaudited	Audited	Audited
Cash flow from operating activities:			
Profit before the tax	42.60	51.15	626.96
Adjustments to reconcile net profit to net cash provided by operating activities:			
Depreciation and amortization	4.05	10.47	0.21
Interest and dividend income	(1.69)	(10.10)	(23.69)
Interest Expense for the period	-	-	-
Other Borrowing cost for the period	-	-	-
Preliminary Expense written off	1.47	1.63	1.63
Preliminary Expenses Reverse	0.47	-	-
Provisions	-	2.79	0.34
(Profit)/ Loss on Sale of Investment	(89.48)	1.44	-
Foreign Exchange (Gain)/Loss on Borrowings	-	-	-
Changes in assets and liabilities			
Trade receivables	(49.66)	(12.00)	123.74
Inventories	-	-	-
Other current asset	-	-	-
Trade payables and other liabilities	(14.98)	42.02	(233.46)
Other financial liabilities	-	-	-
Other current liabilities	-	-	-
Cash generated from operations	(107.22)	87.40	495.73
Income taxes paid	-	(32.43)	(157.54)
Net cash generated by operating activities	(107.22)	54.96	338.19
Cash flow from investing activities:			
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(11.86)	(26.15)	(2.47)
Sale of property, plant & equipment, intangibles etc including change in capital creditors	-	-	-
Sale/(Purchase) of long/short term investment	(12.16)	(357.60)	(450.00)
Security Paid	5.73	(2.99)	-
Preliminary Expenses incurred	-	-	-
Interest income	1.69	10.10	23.69
Net cash used in investing activities	(16.60)	(376.64)	(428.78)
Cash flow from financing activities:			
Proceeds from Current Borrowings	-	-	-
Proceeds from issue of share capital/ application money	-	-	439.52
Share Issue Expenses	-	-	(5.25)
Change In Long term Borrowings	-	-	-
Other Borrowing cost paid	-	-	-
Proceed/Repayment of Short Term Loans	34.85	(118.81)	277.62
Proceed/Repayment of Long Term Loans	-	-	(7.00)
Foreign Exchange Gain/(Loss)	-	-	-
Change in Non current financial liabilities	-	-	-
Net cash used in financing activities	34.85	(118.81)	704.90
Net increase/(decrease) in cash and cash equivalents	(88.97)	(440.48)	614.30
Cash and cash equivalents at the beginning	191.87	632.35	18.04
Cash and cash equivalents at the end	102.91	191.87	632.35

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
FOR VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Director
Director/Authorised Signatory
Din No. 01710260

Place : New Delhi

Date : 09/11/23