

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF VIVO COLLABORATION SOLUTIONS
LIMITED**

Opinion

We have audited the accompanying Statement of Financial Results of **VIVO COLLABORATION SOLUTIONS LIMITED** (the "Company"), for the six months and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations; and
- b) gives a true and fair view in conformity with Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year ended March 31, 2026.

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 Results 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 results for the six months and year ended March 31, 2026 under the provisions of the Act and the Rules made there under, 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

This Statement is the responsibility of the Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited Interim condensed financial information for the six months and year ended March 31, 2026. This responsibility includes preparation and presentation of the Statement that give a true and fair view of the net Profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are 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 Results.

As part of an audit in accordance with SAs, we exercise professional judgment 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 Company's ability 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 statements 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.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C

SATISH
KUMAR
GUPTA

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S. K. Gupta

Partner

M. No. 016746

UDIN: 26016746OCITBK6316

Place: New Delhi

Date: 18/05/2026

VIVO COLLABORATION SOLUTIONS LIMITED

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

CIN: U72900DL2012PLC230709

AUDITED FINANCIAL RESULT FOR THE YEAR ENDED MARCH 31, 2026

(` In Lakhs)

Particulars		Half Year Ended			Year Ended	
1	Income	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	Revenue from operations	325.00	-	87.19	325.00	259.96
	Other income	14.11	36.89	69.28	51.00	320.22
	Total income	339.11	36.89	156.46	376.00	580.18
2	Expenses	-	-	-	-	-
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock-in-trade & services	9.03	38.45	96.65	47.48	192.20
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefit expense	152.85	159.15	231.74	312.00	429.23
(e)	Finance costs	0.03	0.02	0.74	0.05	0.75
(f)	Depreciation, depletion and amortisation expense	3.94	3.64	5.08	7.58	10.27
(g)	Other Expenses	56.13	38.83	25.30	94.96	74.76
	Total expenses	221.98	240.08	359.51	462.07	707.21
	Total profit before exceptional items and tax	117.13	(203.20)	(203.05)	(86.07)	(127.03)
3	Exceptional items	-	-	-	-	-
	Total profit before tax	117.13	(203.20)	(203.05)	(86.07)	(127.03)
	Tax expense	-	-	-	-	-
4	Current tax	-	-	(7.47)	-	-
5	Mat Credit Entitlement	-	-	-	-	-
6	Deferred tax	(0.20)	-	(0.22)	(0.20)	(0.50)
	Total tax expenses	(0.20)	-	(7.68)	(0.20)	(0.50)
7	Net Profit Loss for the period	117.33	(203.20)	(195.37)	(85.87)	(126.53)
8	<u>Other comprehensive income net of taxes</u>	-	-	-	-	-
	Total Comprehensive Income for the period	117.33	(203.20)	(195.37)	(85.87)	(126.53)

For VIVO COLLABORATION SOLUTIONS LIMITED

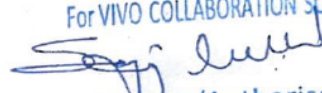
Director/Authorised Signatory

9	Details of equity share capital	-				
	Paid-up equity share capital	201.50	201.50	201.50	201.50	201.50
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
10	Earnings per share	-				
i	Earnings per equity share	-				
	Basic earnings (loss) per share	5.82	(10.08)	(9.70)	(4.26)	(6.28)
	Diluted earnings (loss) per share	5.82	(10.08)	(9.70)	(4.26)	(6.28)

1. The audited financial results for the year ended March 31, 2026 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on

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

For VIVO COLLABORATION SOLUTIONS LIMITED



Director/Authorised Signatory

For and on behalf of the Board

VIVO COLLABORATION SOLUTIONS LIMITED

Place : New Delhi

Date : 18/05/2026

Sanjay Mittal

Director

Din No. 01710260

VIVO COLLABORATION SOLUTIONS LIMITED

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

CIN: U72900DL2012PLC230709

AUDITED STATEMENT OF ASSETS AND LIABILITIES

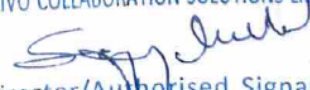
(' In Lakhs)

Particulars		As at 31st March, 2026	As at 31st March, 2025
		Audited	Audited
I.	EQUITY AND LIABILITIES		
1.	Shareholders' funds		
	(a) Share Capital	201.50	201.50
	(b) Reserves and Surplus	946.18	1,032.05
	(c) Money received against share warrants		
		1,147.68	1,233.55
2.	Share application money pending allotment		
3.	Non- current liabilities		
	(a) Long-term borrowings		
	(b) Deferred Tax liabilities (Net)		
	(c) Other Long term liabilities		
	(d) Long-term Provisions		
4.	Current Liabilities		
	(a) Short term borrowings		
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.]	2.00	23.12
	(c) Other current liabilities	7.92	41.90
	(d) Short term provisions	59.82	78.14
		69.75	143.16
	Total Equity and Liabilities	1,217.43	1,376.71
II	ASSETS		
1.	Non-current assets		
	(a) Property Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	19.83	25.71
	(ii) Intangible assets	0.74	0.74
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(b) Non-current investments	800.40	
	(c) Deferred tax assets (net)	1.81	1.61
	(d) Long-term loans and advances		
	(e) Other non-current assets	9.50	5.14
		832.28	33.20
2.	Current assets		
	(a) Current investments	71.45	1,040.10
	(b) Inventories	4.96	4.96
	(c) Trade receivables	93.00	16.85
	(d) Cash and cash equivalents	76.55	44.42
	(e) Bank balance other than cash and cash equivalents	-	-
	(f) Short-term loans and advances	139.18	237.18
	(g) Other current assets		
		385.15	1,343.51
	Total Assets	1,217.43	1,376.71

For and on behalf of the Board

VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED


Director/Authorised Signatory

Place : New Delhi

Date : 18/05/2026

Sanjay Mittal

Director

Din No. 01710260

VIVO COLLABORATION SOLUTIONS LIMITED

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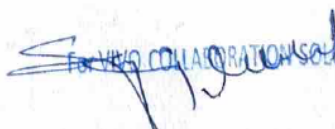
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026

(` In Lakhs)

Statement of Cash Flows	For the year ended 31st March, 2026 Audited	For the year ended 31st March, 2025 Audited
Cash flow from operating activities:		
Profit before the tax	(86.07)	(127.03)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	7.58	10.27
Interest and dividend income	(38.04)	(25.10)
Interest Expense for the period		
Other Borrowing cost for the period		
Preliminary Expense written off	0.89	1.47
(Profit)/ Loss on Sale of Fixed Assets		
Provisions	(18.31)	34.93
(Profit)/ Loss on Sale of Investment	1.14	(282.09)
Loss on Fair Valuation	19.13	
Changes in assets and liabilities		
Trade receivables	(76.15)	9.46
Inventories		
Other current asset		
Trade payables and other liabilities	(55.10)	20.04
Other financial liabilities		
Other current liabilities		
Cash generated from operations	(244.93)	(358.04)
Income taxes paid		
Net cash generated by operating activities	(244.93)	(358.04)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(1.71)	(6.91)
Sale of property, plant & equipment, intangibles etc including change in capital creditors		
Sale/(Purchase) of long/short term investment	147.98	171.69
Security Paid	(5.25)	
Preliminary Expenses Incurred		
Dividend Income	37.73	23.41
Interest income	0.31	1.69
Net cash used in investing activities	179.06	189.88
Cash flow from financing activities:		
Proceeds from Current Borrowings		
Proceeds from issue of share capital/ application money		
Share Issue Expenses		
Change In Long term Borrowings		
Other Borrowing cost paid		
Proceed/Repayment of Short Term Loans	98.00	186.26
Proceed/Repayment of Long Term Loans		
Foreign Exchange Gain/(Loss)		
Change in Non current financial liabilities		
Net cash used in financing activities	98.00	186.26
Net increase/(decrease) in cash and cash equivalents	32.13	18.09
Cash and cash equivalents at the beginning	44.42	26.33
Cash and cash equivalents at the end	76.55	44.42

For and on behalf of the Board

VIVO COLLABORATION SOLUTIONS LIMITED


 Director/Authorised Signatory

Place : New Delhi

Date : 18/05/2026

Sanjay Mittal

Director

Din No. 01710260

NOTES:-

1. The audited Standalone Financial Results for the Half Year ended and year ended on **March 31, 2026** have been reviewed by the Audit Committee and Approved by the board of Directors At their meeting held on **May 18, 2026**. The Statutory Auditors of the Company have carried out their audit and have issued an unmodified opinion.
2. Figures for the half year ended & Year ended March 31, 2026 are balancing figures between audited figures in respect of full financial year and published year to date up to their period of the respective financial year.
3. The financial Results for the half year ended & year ended 31st March 2026 have been prepared in accordance with the recognition and measurement of Principals laid down in the Ind AS.
4. Segment reporting is not applicable of the company as it operates in only one Segment.
5. The figures for the previous year have been regrouped, re-casted and rearranged wherever considered necessary.

For & on Behalf of Vivo Collaboration Solutions Limited

For VIVO COLLABORATION SOLUTIONS LIMITED



Director/Authorised Signatory

Sanjay Mittal

Managing Director/Authorised Signatory

Din No. 01710260

Vivo Collaboration Solutions Limited.

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

CIN: L72900DL2012PLC230709

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