

**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL
RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

**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 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

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

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

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C

SATISH
KUMAR
GUPTA
S. K. Gupta

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by SATISH
KUMAR GUPTA
Date: 2025.11.12
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Partner

M. No. 016746

UDIN: 25016746BMGYOO6136

Place: Delhi

Date: 12/11/2025

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 SEPTEMBER 30, 2025

(' In Lakhs)

1	Income	Particulars	Half Year Ended				Year Ended	
			30.09.2025	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
			Unaudited	Audited	Unaudited	Audited	Audited	Audited
				87.19	172.77	223.97	259.96	518.43
		Revenue from operations		69.28	250.94	41.99	320.22	160.24
		Other income	36.89					
		Total income	36.89	156.46	423.72	265.96	580.18	678.67
2	Expenses			-				-
(a)	Cost of materials consumed			96.65	95.55	121.68	192.20	281.14
(b)	Purchases of stock-in-trade & services							
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade							
(d)	Employee benefit expense	159.15	231.74	197.49	212.42	429.23		379.64
(e)	Finance costs	0.02	0.74	0.01	0.45	0.75		0.97
(f)	Depreciation, depletion and amortisation expense	3.64	5.08	5.19	5.89	10.27		9.94
(g)	Other Expenses	77.28	25.30	49.46	35.23	74.76		74.09
	Total expenses	240.08	359.51	347.70	375.67	707.21		745.79
	Total profit before exceptional items and tax	(203.20)	(203.05)	76.02	(109.71)	(127.03)		(67.11)
3	Exceptional Items							
	Total profit before tax	(203.20)	(203.05)	76.02	(109.71)	(127.03)		(67.11)
	Tax expense							
4	Current tax		(7.47)	7.47	(7.08)			
5	Mat Credit Entitlement							
6	Deferred tax		(0.22)	(0.28)	(0.25)	(0.50)		(0.22)
	Total tax expenses		(7.68)	7.18	(7.33)	(0.50)		(66.90)
7	Net Profit Loss for the period	(203.20)	(195.37)	68.84	(102.39)	(126.53)		(66.90)
8	Other comprehensive income net of taxes							
	Total Comprehensive Income for the period	(203.20)	(195.37)	68.84	(102.39)	(126.53)		(66.90)

For VIVO COLLABORATION SOLUTIONS LIMITED

[Signature]
Director/Authorised Signatory

9	Details of equity share capital		-				
	Paid-up equity share capital	201.50	201.50	201.50	201.50	201.50	201.50
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
10	Earnings per share		-				
1	Earnings per equity share		-				
	Basic earnings (loss) per share	(10.08)	(9.70)	3.42	(5.08)	(6.28)	(3.32)
	Diluted earnings (loss) per share	(10.08)	(9.70)	3.42	(5.08)	(6.28)	(3.32)

1. The audited financial results for the year ended SEPTEMBER 30, 2025 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on

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

For and on behalf of the Board
VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED
Sanjay Mittal
Director
Din No. 01710260

Place : New Delhi
Date : 12-11-2025

VIVO COLLABORATION SOLUTIONS LIMITED

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

CIN: U72900DL2012PLC230709

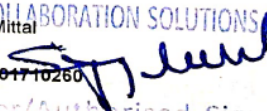
AUDITED STATEMENT OF ASSETS AND LIABILITIES

(' In Lakhs)

Particulars	As at 30th September, 2025 Unaudited	As at 31st March, 2025 Audited	As at 31st March, 2024 Audited
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
(a) Share Capital	201.50	201.50	201.50
(b) Reserves and Surplus	828.85	1,032.05	1,158.59
(c) Money received against share warrants			-
	1,030.35	1,233.55	1,360.09
2. Share application money pending allotment			-
3. Non-current liabilities			
(a) Long-term borrowings			-
(b) Deferred Tax liabilities (Net)			-
(c) Other Long term liabilities			-
(d) Long-term Provisions			-
4. Current Liabilities			
(a) Short term borrowings			-
(b) Trade payables			-
(A) Total outstanding dues of micro enterprises and small enterprises; and			-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.]	6.17	23.12	20.01
(c) Other current liabilities	31.03	41.90	24.97
(d) Short term provisions	75.67	78.14	43.20
	112.87	143.16	88.19
Total Equity and Liabilities	1,143.22	1,376.71	1,448.27
II. ASSETS			
1. Non-current assets			
(a) Property Plant and Equipment & Intangible Assets			
(i) Property, Plant and Equipment	23.73	25.71	29.06
(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)	1.61	1.61	1.11
(d) Long-term loans and advances			-
(e) Other non-current assets	13.25	5.14	6.62
	39.33	33.20	37.53
2. Current assets			
(a) Current investments	931.91	1,040.10	929.70
(b) Inventories	4.96	4.96	4.96
(c) Trade receivables	0.13	16.85	26.31
(d) Cash and cash equivalents	7.38	44.42	26.33
(e) Bank balance other than cash and cash equivalents	-		-
(f) Short-term loans and advances	159.52	237.18	423.44
(g) Other current assets			-
	1,103.90	1,343.51	1,410.75
Total Assets	1,143.22	1,376.71	1,448.27

For and on behalf of the Board

VIVO COLLABORATION SOLUTIONS LIMITED

For VIVO COLLABORATION SOLUTIONS LIMITED
Sanjay Mittal
Director
Din No. 61710260

Director/Authorised Signatory

Place : New Delhi

Date : 12-11-2025

VIVO COLLABORATION SOLUTIONS LIMITED

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

CIN: U72900DL2012PLC230709

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

(' In Lakhs)

Statement of Cash Flows	For the year ended 30th September, 2025	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Unaudited	Audited	Audited
Cash flow from operating activities:			
Profit before the tax	(203.20)	(107.26)	(67.11)
Adjustments to reconcile net profit to net cash provided by operating activities:			
Depreciation and amortization	3.64	10.27	9.94
Interest and dividend income	(30.70)	(25.10)	(31.46)
Interest Expense for the period			-
Other Borrowing cost for the period			-
Preliminary Expense written off	0.89	1.47	1.94
(Profit)/ Loss on Sale of Fixed Assets			-
Provisions	-	34.93	16.82
(Profit)/ Loss on Sale of Investment	(5.98)	(282.09)	(108.91)
Foreign Exchange (Gain)/Loss on Borrowings			-
Changes in assets and liabilities			
Trade receivables	16.72	9.46	3.15
Inventories			-
Other current asset			-
Trade payables and other liabilities	(30.29)	20.04	(25.83)
Other financial liabilities			-
Other current liabilities			-
Cash generated from operations	(248.91)	(358.04)	(201.47)
Income taxes paid			-
Net cash generated by operating activities	(248.91)	(358.04)	(201.47)
Cash flow from investing activities:			
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(1.66)	(6.91)	(20.47)
Sale of property, plant & equipment, intangibles etc including change in capital creditors			-
Sale/(Purchase) of long/short term investment	114.17	171.69	(14.64)
Security Paid	(9.00)		5.73
Preliminary Expenses Incurred			-
Dividend Income	30.54	23.41	25.93
Interest income	0.16	1.69	5.53
Net cash used in investing activities	134.21	189.88	2.08
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	77.66	186.26	33.85
Proceed/Repayment of Long Term Loans			-
Foreign Exchange Gain/(Loss)			-
Change in Non current financial liabilities			-
Net cash used in financing activities	77.66	186.26	33.85
Net increase/(decrease) in cash and cash equivalents	(37.04)	18.09	(165.54)
Cash and cash equivalents at the beginning	44.42	26.33	191.87
Cash and cash equivalents at the end	7.38	44.42	26.33

For and on behalf of the Board

VIVO COLLABORATION SOLUTIONS LIMITED

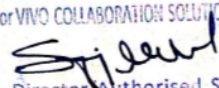
For VIVO COLLABORATION SOLUTIONS LIMITED
Sanjay Mittal
Director
DIN No 01710260
Director/Authorised Signatory

Place : New Delhi

Date : 12-11-2025

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 30.09.2025

Description of Asset	Date of purchase of new/existing asset	cost	WDV as on 31/03/24	Estimated useful life as per schedule II	Already expired useful life as on 31/03/24	Balance years	Asset used during the year (in days)	Rate of depreciation	Depreciation Amount	Amount to be Written Off	Net block
Intangible Assets											
Software	10/03/2015	128993	6,449	3	10	-	183	-	-	-	6,449
Software	31/03/2015	42998	2,149	3	10	-	183	-	-	-	2,149
Software	27/07/2015	521280	26,064	3	10	-	183	-	-	-	26,064
Software	02/11/2015	167740	8,387	3	9	-	183	-	-	-	8,387
Software	31/03/2016	197400	9,870	3	9	-	183	-	-	-	9,870
Software	13/02/2017	155875	7,794	3	8	-	183	-	-	-	7,794
Software	27/11/2017	10208	374	3	7	-	183	-	-	-	374
Software	22/03/2018	150800	5,851	3	7	-	183	-	-	-	5,851
Software	25/03/2019	137800	6,890	3	6	-	183	-	-	-	6,890
OFFICE EQUIPMENTS											
OFFICE EQUIPMENTS	30/04/2013	13500	675	5	12	-	183	-	-	-	675
OFFICE EQUIPMENTS	16/04/2015	13450	673	5	10	-	183	-	-	-	673
OFFICE EQUIPMENTS	17/04/2015	29800	1,490	5	10	-	183	-	-	-	1,490
OFFICE EQUIPMENTS	04/05/2015	45000	2,250	5	10	-	183	-	-	-	2,250
OFFICE EQUIPMENTS	09/05/2016	153881	7,858	5	9	-	183	-	-	-	7,858
OFFICE EQUIPMENTS	14/12/2016	39950	220	5	3	2	183	45	273	-	936
OFFICE EQUIPMENTS	02/03/2022	7797	1,209	5	1	4	183	45	2,593	-	8,884
OFFICE EQUIPMENTS	04/10/2023	364120	172,108	5	1	4	183	45	38,890	-	133,213
OFFICE EQUIPMENTS	09/12/2023	12963	11,456	5	1	4	183	45	2,589	-	8,867
OFFICE EQUIPMENTS	17/12/2023	23963	11,456	5	1	4	183	45	2,589	-	8,867
OFFICE EQUIPMENTS	04/01/2024	12688	6,221	5	1	4	183	45	1,406	-	4,815
Air Conditioner	10/05/2022	190000	106905	15	3	12	183	18	9,701	-	97,204
Camera	10/05/2022	1000	563	15	3	12	183	18	51	-	512
Oven	10/05/2022	2000	1125	15	3	12	183	18	102	-	1,023
Oven	06/10/2023	5509	4115	15	1	14	183	18	373	-	3,742
Refrigerators	25/04/2022	12712	7089	15	3	12	183	18	643	-	6,446
Refrigerators	06/10/2023	13093	9782	15	1	14	183	18	888	-	8,894
AC Power Source	27/06/2023	752846	531581	15	2	13	183	18	48,240	-	483,341
Camera	03/08/2023	9280	6692	15	2	13	183	18	607	-	6,085
Camera	09/08/2023	2627	1901	15	2	13	183	18	173	-	1,728
Digital Power Meter	26/07/2023	290000	208183	15	2	13	183	18	18,892	-	189,291
Room Heater	10/01/2024	762	599	15	1	14	183	18	54	-	545
Mobile	06/11/2023	67377	51187	15	1	14	183	18	4,645	-	46,542
Mobile	20/07/2023	56779	40622	15	2	13	183	18	3,686	-	36,936
Machinery & Tools	12/04/2024	5150	4248	15	1	14	183	18	385	-	3,863
Machinery & Tools	29/04/2024	3800	3167	15	1	14	183	18	287	-	2,880
Machinery & Tools	30/04/2024	13500	11257	15	1	14	183	18	1,022	-	10,235
Machinery & Tools	30/08/2024	5150	4606	15	1	14	183	18	418	-	4,188
Mobile	24/07/2024	106191	93026	15	1	14	183	18	8,442	-	84,584
OFFICE EQUIPMENTS	14/04/2024	790	448	5	1	4	183	45	101	-	347
OFFICE EQUIPMENTS	06/06/2024	1650	1043	5	1	4	183	45	236	-	807
Television	06/08/2024	46047	40635	15	1	14	183	18	3,688	-	36,947
Air Conditioner	30/01/2025	10655	10338	15	-	15	183	18	938	-	9,400
Battery	15/07/2025	39000	39000	15	-	15	183	18	1,508	-	37,492
Fan	16/03/2025	5569	5528	15	-	15	183	18	502	-	5,026
Machinery & Tools	15/11/2024	63600	59311	15	1	14	183	18	5,382	-	53,929
Machinery & Tools	06/01/2025	15000	14375	15	-	15	183	18	1,305	-	13,070
Mobile	30/11/2024	62627	58869	15	1	14	183	18	5,342	-	53,527

For VIVO COLLABORATION SOLUTIONS LIMITED

Director/Authorised Signatory

COMPUTER & LAPTOP												
Computer	11/02/2014	11700	585	3	11	-	183	-	-	-	-	585
Computer	05/08/2015	309771	15,488	3	10	-	183	-	-	-	-	15,488
Computer	12/08/2015	71954	3,598	3	10	-	183	-	-	-	-	3,598
Computer	19/08/2015	66675	3,334	3	10	-	183	-	-	-	-	3,334
UPS	24/01/2022	65492	2,259	3	3	-	183	-	-	-	-	2,259
UPS	30/03/2022	173888	8,653	3	3	-	183	-	-	-	-	8,653
Mac book	07/07/2015	181200	9,060	3	10	-	183	-	-	-	-	9,060
BRIDGE IT INFRASTRUCTURE CAPEX	10/05/2022	180000	43113	6	3	3	183	39	8,495	-	-	34,618
COMPUNETIX AUDIOCON BRIDGE 3840	10/05/2022	500000	119759	6	3	3	183	39	23,597	-	-	96,162
IT Infrastructure Software	10/05/2022	300000	71855	6	3	3	183	39	14,158	-	-	57,697
Ms Sql Server	10/05/2022	3000	719	6	3	3	183	39	142	-	-	577
Crystal Server	10/05/2022	11000	2635	6	3	3	183	39	519	-	-	2,116
Firewall Server	10/05/2022	7500	1797	6	3	3	183	39	354	-	-	1,443
Server	10/05/2022	350000	83831	6	3	3	183	39	16,518	-	-	67,313
Computer	10/05/2022	250000	13624	3	3	-	183	-	-	-	-	13,624
Computer	31/05/2022	71102	4033	3	3	-	183	-	-	-	-	4,033
Computer	11/08/2022	11402	727	3	2	1	183	63	1,864	-	-	727
Computer	16/12/2022	49576	5886	3	3	-	183	-	-	-	-	4,022
Printer	10/05/2022	1000	55	3	3	-	183	-	-	-	-	55
UPS	28/04/2022	39000	2074	3	3	-	183	-	-	-	-	2,074
UPS	10/05/2022	60000	3270	3	3	-	183	-	-	-	-	3,270
Computer Hardware	21/04/2023	13558	2013	3	2	1	183	63	638	-	-	1,375
Computer	29/08/2023	60700	14042	3	2	1	183	63	4,447	-	-	9,595
Mac book	17/11/2023	143653	40559	3	1	2	183	63	12,843	-	-	27,716
Computer	22/02/2024	99000	34073	3	1	2	183	63	10,790	-	-	23,283
Computer	24/07/2024	65000	36881	3	1	2	183	63	11,679	-	-	25,202
Computer	09/04/2025	14100	14100	3	-	3	175	63	4,270	-	-	9,830
Computer	04/09/2025	112732	112732	3	-	3	27	63	5,267	-	-	107,465
Server	20/05/2024	275450	182027	6	1	5	183	39	35,866	-	-	146,161
Furniture	10/05/2022	25000	6363	5	3	2	183	45	1,438	-	-	4,925
Other Equipments	10/05/2022	500	127	5	3	2	183	45	29	-	-	98
Dispenser	10/05/2022	104407	83,573	10	1	9	183	26	10,848	-	-	72,725
Furniture	09/12/2023	550000	272,929	10	3	7	183	26	35,427	-	-	237,502
Furniture	10/05/2022	2712	2,085	10	1	9	183	26	271	-	-	1,814
Furniture	09/05/2024	2457	1,966	10	1	9	183	26	255	-	-	1,711
Furniture	22/06/2024	1652	1,322	10	1	9	183	26	172	-	-	1,150
Furniture	22/06/2024	1652	1,322	10	1	9	183	26	172	-	-	1,150
Furniture	30/07/2024	2796	2,312	10	1	9	183	26	300	-	-	2,012
TOTAL		8,205,999							363,721	-	-	2,446,716

For VIVO COLLABORATION SOLUTIONS LIMITED

Sy Leung
Director/Authorised Signatory



NOTES:-

1. The unaudited Standalone and Consolidated Financial Results for the Half year ended on **September 30, 2025** have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **November 12, 2025**. The Statutory Auditors of the Company have carried out their limited review in the Statement and have issued an unmodified opinion.
2. Figures for the half year ended March 31, 2025 are balancing figures between audited figures in respect of full financial year and published year to date upto their period of the respective financial year.
3. The Financial Results for the half Year ended 30th September 2025 have been prepared in accordance with the recognition and measurement of principals laid down in the Ind AS.
4. Segment reporting is not applicable to the Company as it operates in only one segment
5. The figures for the previous year have been regrouped, re-casted and rearranged, wherever considered necessary.

For & on behalf of Board
VIVO COLLABORATION SOLUTIONS LIMITED

Sanjay Mittal
Managing Director /Authorised Signatory
Din No. 01710260

For VIVO COLLABORATION SOLUTIONS LIMITED

Director/Authorised Signatory

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