VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.
Phone: 079-26870953, email: info@vivanzabiosciences.com, website: www.vivanzabiosciences.com
CIN: L24105GJ1982PLC005057

Date: 06th November, 2026

To,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai — 400001
Maharashtra, India

BSE Scrip Code- 530057 **ISIN: INE984E01035**

Subject: Outcome of Board of Directors Meeting of Vivanza Biosciences Limited ("the Company")

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. Friday, 06th November, 2026, at the Registered Office of the Company, has inter alia considered and approved the following businesses:

1. Approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended on 30th September, 2026, together with the Limited Review Report (Annexure –A).

2. Any other business with the permission of the Chair.

The meeting of Board of Directors of the Company commenced at 03:30 P.M. and concluded at 04:50 P.M.

You are requested to kindly take the same on record and acknowledge.

Thanking You.

For, Vivanza Biosciences Limited

JAYENDRA AMICHAND MEHTA
Digitally signed by JAYENDRA AMICHAND MEHTA
Date: 2026.11.06 19:38:20 +05'30'

JAYENDRA MEHTA
MANAGING DIRECTOR
DIN: 08210602

Encl: As above

SHIVAM SONI & CO.
Chartered Accountants
Address : 101,"Parishram", 5-B, Rashmi Society, Nr. LG Showroom,
Mithakhali Six Road, Navrangpura, Ahmedabad-380 009
Phone : +91 94095 19080 | E-mail : shivam@cashivamsoni.com | Web: www.cashivamsoni.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
Vivanza Biosciences Limited

We have reviewed the accompanying statement of unaudited financial results of Vivanza Biosciences Limited for the quarter ended 30.09.2026 and the Standalone year to date results for the period 1 April 2026 to 30 September 2026 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. 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. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SHIVAM SONI & Co.
Chartered Accountants
FRN: 152477W

SHIVAM SONI & CO. ★ FRN No. 152477W AHMEDABAD ★ CHARTERED ACCOUNTANTS

CA Shivam Soni
Partner
Membership No: 178351
UDIN: 26178351APXACC8642

Place: Ahmedabad
Date: 6th November, 2026

VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L24110GJ1982PLC005057

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Revenue from operations	1,129.82	914.09	5,373.18	2,043.91	6,155.24	11,223.10
	(b) Other Income	(2.26)	37.28	0.76	35.02	2.50	10.94
	Total Income	**1,127.56**	**951.37**	**5,373.93**	**2,078.93**	**6,157.74**	**11,234.04**
2	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,035.65	932.73	5,516.01	1,968.38	6,286.96	11,207.08
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	56.08	(24.83)	(213.44)	31.25	(229.07)	(110.25)
	(d) Employee benefits expense	10.43	9.56	15.98	19.99	25.20	33.08
	(e) Finance Cost	4.43	10.62	4.71	15.05	12.37	27.92
	(f) Depreciation and amortisation expense	0.54	0.54	0.35	1.08	0.71	2.16
	(g) Other expenses	16.85	4.67	4.11	21.52	13.52	22.27
	Total Expenses	**1,123.98**	**933.29**	**5,327.72**	**2,057.27**	**6,109.68**	**11,182.25**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**3.58**	**18.08**	**46.21**	**21.66**	**48.06**	**51.79**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3-4)**	**3.58**	**18.08**	**46.21**	**21.66**	**48.06**	**51.79**
6	**Tax Expense**						
	(a) Current tax	-	3.55	-	3.55	-	14.20
	(b) Deferred tax	-	0.02	-	0.02	-	0.09
	Total Tax Expenses	-	**3.57**	-	**3.57**	-	**14.29**
7	**Profit / (Loss) for the period from continuing oprations (5-6)**	**3.58**	**14.51**	**46.21**	**18.09**	**48.06**	**37.50**
8	**Profit (Loss) from discontinuing oprations**	-	-	-	-	-	-
9	**Tax Expense of discontinuing oprations**	-	-	-	-	-	-
10	**Profit (Loss) from discontinuing oprations (after tax)(8-9)**	-	-	-	-	-	-
11	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
12	**Total Comprehensive Income for the period**	**3.58**	**14.51**	**46.21**	**18.09**	**48.06**	**37.50**
13	Paid-up equity share capital (Face value of Rs. 1/- each)	400.00	400.00	400.00	400.00	400.00	400.00
14	Other Equity	-	-	-	-	-	71.53
15	**Earnings Per Share (before extraordinary items) (not annualised):**						
	(a) Basic	0.01	0.04	0.12	0.05	0.12	0.09
	(b) Diluted	0.01	0.04	0.12	0.05	0.12	0.09
16	**Earnings Per Share (after extraordinary items) (not annualised):**						
	(a) Basic	0.01	0.04	0.12	0.05	0.12	0.09
	(b) Diluted	0.01	0.04	0.12	0.05	0.12	0.09

Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 06, 2026. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 2026.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in acccordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company operates only in single segment i.e.pharmaceuticals related activities

For, VIVANZA BIOSCIENCES LIMITED

JAINIL RASESHKUMAR BHATT
CFO
PAN: AJDPB2629L

VIVANZA BIOSCIENCES LIMITED AHMEDABAD

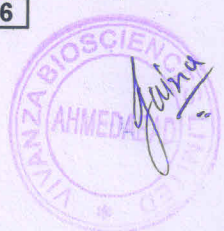
Date : 06/11/2026
Place : Ahmedabad

VIVANZA BIOSCIENCES LIMITED

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs.in Lacs)

	Particulars	As at 30/09/2026	As at 31/03/2026
A	**ASSETS**		
1	**Non-current Assets**		
(a)	Property , Plant and Equipment	11.44	12.31
(b)	Other Intangible assets	-	-
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	**Financial Assets :**		
(i)	Investments	191.45	191.45
(ii)	Deferred tax assets (Net)	-	-
(iii)	Loans	-	-
(f)	Other non-current assets	59.33	59.33
	Sub-total - Non-current Assets	**262.22**	**263.09**
2	**Current Assets**		
(a)	Inventories	263.26	294.51
(b)	**Financial Assets :**		
(i)	Investments	-	-
(ii)	Trade Receivables	1,904.50	1,066.01
(iii)	Cash and Cash Equivalents	2.06	1.78
(iv)	Loans	171.47	162.60
(c)	Other current assets	40.51	34.56
	Sub-total - Current Assets	**2,381.80**	**1,559.47**
	TOTAL - ASSETS	**2,644.02**	**1,822.56**
B	**EQUITY AND LIABILITIES**		
	Shareholders' Funds		
(a)	Share Capital	400.00	400.00
(b)	Other Equity	57.77	39.54
	Sub-total - Shareholders' Funds	**457.77**	**439.54**
1	**Liabilities**		
	Non-current Liabilities		
(a)	**Financial Liabilities :**		
(i)	Borrowings	9.56	87.72
(b)	Deferred Tax Liabilities (Net)	0.02	0.02
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	**9.59**	**87.74**
2	**Current Liabilities**		
(a)	**Financial Liabilities :**		
(i)	Borrowings	768.85	662.18
(ii)	Trade Payables	1,373.07	606.87
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	18.72	15.71
(c)	Other Current Liabilities	16.02	10.52
	Sub-total - Current Liabilities	**2,176.66**	**1,295.28**
	TOTAL - EQUITY AND LIABILITIES	**2,644.02**	**1,822.56**



VIVANZA BIOSCIENCES LIMITED

Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2026 to 30-09-2026	01-04-2025 to 31-03-2026
ST/ Cash flow from Operating Activities		
Net Profit Before Tax	**34.28**	**54.37**
Adjustments for:		
Add Depreciation	1.08	2.16
Less Dividend Income		-
Add Interest Expense	15.09	27.92
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	**50.45**	**84.45**
Adjustments for:		
Increase/(Decrease) in Trade Payables	564.82	457.59
Increase/(Decrease) in Other Current Liabilities	111.17	(97.83)
Increase/(Decrease) in Provisions	2.84	10.22
(Increase)/Decrease in Trade Receivables	(758.41)	(432.40)
(Increase)/Decrease in short term loans & advances	(13.55)	-
Increase/(Decrease) in Borrowing	(207.13)	-
(Increase)/Decrease in inventories	17.93	(128.76)
(Increase)/Decrease in other current assets	(6.05)	(4.41)
Cashflow generated from Operating Activities	**(237.94)**	**(111.14)**
Income Tax Paid (Net of Refund)	6.75	14.85
Net Cashflow generated from Operating Activities A	**(244.70)**	**(125.99)**
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.19)	(12.40)
Sale of Property , Plant and Equipment	160.64	-
Sale of Investments	-	-
Purchase of Investments	(91.20)	-
Share Application Money Received Back	-	-
Dividend Income	-	-
Net Cashflow generated from Investments Activities B	**69.25**	**(12.40)**
C Cash flow from Financiang Activities		
Interest Expenses	(15.09)	(27.92)
(Increase)/Decrease in other non-current assets	-	0.00
(Increase) /Decrease in Long term Loans & Advances (Assets)	-	7.19
Increase /(Decrease) in Borrowings (Liabilities)	189.19	153.95
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	**174.10**	**133.22**
Net Change in Cash & Cash Equivalents (A+B+C)	**(1.35)**	**(5.17)**
Opening Cash & Cash Equivalents	6.53	11.69
Closing Cash & Cash Equivalents	**5.18**	**6.53**

VIVANZA BIOSCIENCES LIMITED AHMEDABAD

SHIVAM SONI & CO.
Chartered Accountants
Address : 101,"Parishram", 5-B, Rashmi Society, Nr. LG Showroom,
Mithakhali Six Road, Navrangpura, Ahmedabad-380 009
Phone : +91 94095 19080 | E-mail : shivam@cashivamsoni.com | Web: www.cashivamsoni.com

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
Vivanza Biosciences Limited

We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of Vivanza Biosciences Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended 30 September 2026 and the consolidated year to date results for the period 1 April 2026 to 30 September 2026, being submitted by the Holding 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.

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, interim Financial Reporting ('Ind AS 34'). Prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIRICFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular 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

SHIVAM SONI & CO. FRN No. 152477W AHMEDABAD CHARTERED ACCOUNTANTS

(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.

The Statement includes the interim financial information of Vivanza Lifesciences Private Limited (The Subsidiary Company), which have been reviewed / audited by their auditors, and have been furnished to us by the Holding Company's management. Our Conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries are based solely on such audited / reviewed interim financial information.

Our conclusion is not modified in respect of this matter.

For, SHIVAM SONI & Co.
Chartered Accountants
FRN: 152477W



CA Shivam Soni
Partner
Membership No: 178351
UDIN: 26178351IJOWUT9922

Place: Ahmedabad
Date: 6th November, 2026

VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L24110GJ1982PLC005057

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Revenue from operations	1,141.28	928.97	5,535.78	2,070.25	6,429.70	11,591.06
	(b) Other Income	(2.26)	37.28	0.76	35.02	2.50	11.15
	Total Income	**1,139.02**	**966.25**	**5,536.53**	**2,105.27**	**6,432.20**	**11,602.21**
2	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	1,046.89	947.31	5,599.44	1,994.20	6,560.69	11,571.38
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	42.76	(24.83)	(155.71)	17.93	(261.21)	(128.77)
	(d) Employee benefits expense	10.43	9.56	24.82	19.99	38.46	49.24
	(e) Finance Cost	4.47	10.62	4.71	15.09	12.37	27.92
	(f) Depreciation and amortisation expense	0.54	0.54	0.35	1.08	0.71	2.16
	(g) Other expenses	17.08	4.81	6.63	21.89	16.20	25.91
	Total Expenses	**1,122.16**	**948.01**	**5,480.24**	**2,070.17**	**6,367.22**	**11,547.84**
3	**Profit/(loss) before exceptional items and tax** (1-2)	**16.86**	**18.24**	**56.29**	**35.10**	**64.98**	**54.37**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before tax** (3-4)	**16.86**	**18.24**	**56.29**	**35.10**	**64.98**	**54.37**
6	**Tax Expense**						
	(a) Current tax	3.20	3.55	-	6.75	-	14.85
	(b) Deferred tax	0.02	0.02	-	0.04	-	0.09
	Total Tax Expenses	**3.22**	**3.57**	**-**	**6.79**	**-**	**14.93**
7	**Profit / (Loss) for the period from continuing oprations** (5-6)	**13.64**	**14.67**	**56.29**	**28.31**	**64.98**	**39.44**
8	**Profit (Loss) from discontinuing oprations**	-	-	-	-	-	-
9	**Tax Expense of discontinuing oprations**	-	-	-	-	-	-
10	**Profit (Loss) from discontinuing oprations (after tax)**(8-9)	-	-	-	-	-	-
11	Share of Profit / (Loss) of associates *	-	-	-	-	-	-
12	Minority Interest *	-	-	-	-	-	-
13	**Other Comprehensive Income**						
	A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
14	**Total Comprehensive Income for the period**	**13.64**	**14.67**	**56.29**	**28.31**	**64.98**	**39.44**
15	**Total Comprehensive Income attributable to :**						
	Share of Profit / (Loss) of associates *	-	-	-	-	-	-
	Minority Interest *	-	-	-	-	-	-
16	Paid-up equity share capital (Face value of Rs. 10/- each)	400.00	400.00	400.00	400.00	400.00	400.00
17	Other Equity	-	-	-	-	64.15	35.85
18	**Earnings Per Share (before extraordinary items) (not annualised):**						
	(a) Basic	0.03	0.04	0.14	0.07	0.16	0.10
	(b) Diluted	0.03	0.04	0.14	0.07	0.16	0.10
19	**Earnings Per Share (after extraordinary items) (not annualised):**						
	(a) Basic	0.03	0.04	0.14	0.07	0.16	0.10
	(b) Diluted	0.03	0.04	0.14	0.07	0.16	0.10

Notes:

1. The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 06, 2026. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 2026.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in acccordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company operates only in single segment i.e.pharmaceuticals related activities

For, VIVANZA BIOSCIENCES LIMITED

JAINIL RASESHKUMAR BHATT
CFO
PAN: AJDPB2629L

Date : 06/11/2026
Place : Ahmedabad

VIVANZA BIOSCIENCES LIMITED

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs.in Lacs)

	Particulars	As at 30/09/2026	As at 31/03/2026
A	**ASSETS**		
1	**Non-current Assets**		
(a)	Property , Plant and Equipment	78.93	80.13
(b)	Other Intangible assets	3.00	163.54
(c)	Capital work in progress	-	-
(d)	Goodwill	-	-
(e)	Intangible assets under development	-	-
(f)	**Financial Assets :**		
(i)	Investments	91.45	0.25
(ii)	Deferred tax assets (Net)	1.00	-
(iii)	Loans	-	-
(g)	Other non-current assets	59.33	59.33
	Sub-total - Non-current Assets	**233.71**	**303.26**
2	**Current Assets**		
(a)	Inventories	337.15	355.07
(b)	**Financial Assets :**		
(i)	Investments	-	-
(ii)	Trade Receivables	1996.74	1,238.33
(iii)	Cash and Cash Equivalents	5.18	6.53
(iv)	Loans	284.54	270.99
(c)	Other current assets	40.61	34.56
	Sub-total - Current Assets	**2,664.22**	**1,905.49**
	TOTAL - ASSETS	**2,897.93**	**2,208.74**
B	**EQUITY AND LIABILITIES**		
	Shareholders' Funds		
(a)	Share Capital	400.00	400.00
(b)	Other Equity	64.15	35.85
	Sub-total - Shareholders' Funds	**464.15**	**435.85**
1	**Liabilities**		
	Non-current Liabilities		
(a)	**Financial Liabilities :**		
(i)	Borrowings	276.91	87.72
(b)	Deferred Tax Liabilities (Net)	0.04	0.02
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	**276.95**	**87.74**
2	**Current Liabilities**		
(a)	**Financial Liabilities :**		
(i)	Borrowings	724.32	931.46
(ii)	Trade Payables	1284.22	719.40
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	18.98	16.14
(c)	Other Current Liabilities	129.31	18.14
	Sub-total - Current Liabilities	**2,156.83**	**1,685.15**
	TOTAL - EQUITY AND LIABILITIES	**2,897.93**	**2,208.74**



VIVANZA BIOSCIENCES LIMITED

Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2026 to 30-09-2026	01-04-2025 to 30-09-2026
A Cash flow from Operating Activities		
Net Profit Before Tax	**21.66**	**51.79**
Adjustments for:		
Add Depreciation	1.08	2.16
Less Dividend Income	-	-
Add Interest Expense	15.05	27.92
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	**37.79**	**81.87**
Adjustments for:		
Increase/(Decrease) in Trade Payables	766.20	285.07
Increase/(Decrease) in Other Current Liabilities	5.50	(43.79)
Increase/(Decrease) in Provisions	3.01	11.91
(Increase)/Decrease in Trade Receivables	(838.49)	(327.42)
Adjustment Due to Foreign Exchange Fluctuations	0.15	-
(Increase)/Decrease in short term loans & advances	(8.86)	-
Increase/(Decrease) in Borrowing	(78.16)	-
(Increase)/Decrease in inventories	31.25	(110.26)
(Increase)/Decrease in other current assets	(5.95)	(4.52)
Cashflow generated from Operating Activities	**(87.55)**	**(107.14)**
Income Tax Paid (Net of Refund)	3.55	14.20
Net Cashflow generated from Operating Activities A	**(91.10)**	**(121.34)**
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.19)	(12.40)
(Increase) /Decrease in Short term Loans & Advances (Assets)	-	17.89
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
Net Cashflow generated from Investments Activities B	**(0.19)**	**5.49**
C Cash flow from Financiang Activities		
Interest Expenses	(15.05)	(27.92)
(Increase)/Decrease in other non-current assets	0.00	-
(Increase) /Decrease in Long term Loans & Advances (Assets)		140.62
Increase /(Decrease) in Borrowings (Liabilities)	106.67	-
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	**91.61**	**112.70**
Net Change in Cash & Cash Equivalents (A+B+C)	**0.32**	**(3.17)**
Opening Cash & Cash Equivalents	1.78	4.94
Closing Cash & Cash Equivalents	**2.10**	**1.78**

