

# 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

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**Date: 07<sup>th</sup> May, 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 the Board Meeting and submission of Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Thursday, 07<sup>th</sup> May, 2026, has inter alia considered and approved the following:

- 1. The Audited Financial Results Standalone and Consolidated as per Indian Accounting Standards (Ind AS) along with the Audit Report of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2026.**

The Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Financial Year ended 31<sup>st</sup> March, 2026 prepared in accordance with the Indian Accounting Standards (Ind AS) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, together with the Audit Report issued by the Statutory Auditors thereon, were considered, approved and taken on record, copies whereof are enclosed herewith as **Annexure-A**.

- 2. To take Note of the resignation of Mr. Hemant Amrish Parikh as a Non-Executive Director of the Company**

The Board took note of the resignation tendered by Mr. Hemant Amrish Parikh (DIN: 00027820), who has resigned from the position of Non-Executive Director of the Company with effect from March 17<sup>th</sup>, 2026. Disclosure required pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Para A of Part A of Schedule III to the said Regulations, with regard to a change in Directors and Key Managerial Personnel is given herein under:

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## Annexure -B

SL. No	Disclosure Requirements	Details
1.	Reason for change: Resignation	Resignation of Mr. Hemant Amrish Parikh (DIN: 00027820) as a Non-Executive Director of the Company, due to personal reasons and he has confirmed that there are no material reasons for the resignation other than the one mentioned in the resignation letter.
2.	Date of Cessation	End of Business Hours on March 17 <sup>th</sup> , 2026.

**3. To take note of the Resignation of CS Chaitra Arora (Membership number A78376), from the position of Company Secretary & Compliance Officer of the Company with effect from 30<sup>th</sup> April, 2026:**

The Board took note of the resignation of Mr. Chaitra Arora (Membership No. A78376) from the position of Company Secretary & Compliance Officer of the Company with effect from 30<sup>th</sup> April, 2026, and placed on record its appreciation for the services rendered by her during her tenure with the Company.- **Annexure C.**

**4. Reconstitution of Committees of the Board with effect from 07<sup>th</sup> May, 2026:**

The Board in its meeting held today, also considered and approved the Reconstitution of Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, and Independent Directors Committee, the details of which is annexed as **Annexure- D.**

The meeting of the Board of Directors of the Company commenced at 22:30 P.M. and concluded at 22:40 P.M.

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

Thanking You.

**For Vivanza Biosciences Limited**

**JAYENDRA MEHTA**  
**MANAGING DIRECTOR**

**DIN: 08210602**

Encl: As above

To,  
The Board of Directors  
M/s Vivanza Biosciences Limited

## Opinion

### Report on the Audit of the Standalone Annual Financial Results Opinion

We have audited the accompanying standalone annual financial results of M/s Vivanza Biosciences Limited (hereinafter referred to as 'the Company' ) for the quarter and year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing-Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of Net Profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Standalone 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



## **Board of Directors' Responsibilities for the Standalone Financial Results**

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records; relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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 Statement, 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. 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 statements 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 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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.

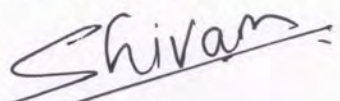
### Other Matters

The Statement include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Place: Ahmedabad  
Date: 07<sup>th</sup> May, 2026



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

  
CA Shivam Soni  
Partner  
Membership No: 178351  
UDIN : 26178351EMKFBH6295

## VIVANZA BIOSCIENCES LIMITED

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

CIN : L24105GJ1982PLC005057

### STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2026

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income from Operations</b>					
(a) Revenue from operations	574.60	4493.26	16.96	11223.10	294.28
(b) Other Income	0.77	7.67	1.92	10.94	3.46
<b>Total Income</b>	<b>575.37</b>	<b>4500.93</b>	<b>18.89</b>	<b>11234.04</b>	<b>297.74</b>
<b>2 Expenses</b>					
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	533.56	4386.56	17.18	11207.08	266.77
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	42.38	76.43	69.69	-110.25	-4.29
(d) Employee benefits expense	3.84	4.04	11.25	33.08	36.73
(e) Finance Cost	6.58	8.97	7.92	27.92	35.08
(f) Depreciation and amortisation expense	1.10	0.35	0.28	2.16	1.40
(g) Other expenses	0.22	8.53	8.97	22.27	31.42
<b>Total Expenses</b>	<b>587.69</b>	<b>4484.88</b>	<b>115.29</b>	<b>11182.25</b>	<b>367.10</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>-12.32</b>	<b>16.05</b>	<b>-96.40</b>	<b>51.79</b>	<b>-69.36</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>-12.32</b>	<b>16.05</b>	<b>-96.40</b>	<b>51.79</b>	<b>-69.36</b>
<b>6 Tax Expense</b>					
(a) Current tax	14.20	0.00	0.00	14.20	0.00
(b) Deferred tax	0.09	0.00	0.14	0.09	0.14
<b>Total Tax Expenses</b>	<b>14.29</b>	<b>0.00</b>	<b>0.14</b>	<b>14.29</b>	<b>0.14</b>
<b>7 Profit / (Loss) for the period from continuing oprations (5-6)</b>	<b>-26.61</b>	<b>16.05</b>	<b>-96.54</b>	<b>37.50</b>	<b>-69.51</b>
<b>8 Profit (Loss) from discontinuing oprations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Tax Expense of discontinuing oprations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10 Profit (Loss) from discontinuing oprations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Other Comprehensive Income</b>					
A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>-26.61</b>	<b>16.05</b>	<b>-96.54</b>	<b>37.50</b>	<b>-69.51</b>
<b>13 Paid-up equity share capital (Face value of Rs. 1/- each)</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>14 Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71.53</b>	<b>71.53</b>
<b>15 Earnings Per Share (before extraordinary items) (not annualised):</b>					
(a) Basic	-0.07	0.04	-0.24	0.09	-0.17
(b) Diluted	-0.07	0.04	-0.24	0.09	-0.17
<b>16 Earnings Per Share (after extraordinary items) (not annualised):</b>					
(a) Basic	-0.07	0.04	-0.24	0.09	-0.17
(b) Diluted	-0.07	0.04	-0.24	0.09	-0.17

**Notes:**


1. The above standalone audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on **MAY 07, 2026**. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 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 accordance 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 in 3 segments i.e. Pharmaceuticals, Agro And Plastic polymer films related activities

For, VIVANZA BIOSCIENCES LIMITED



  
**JAYENDRA MEHTA**  
 MANAGING DIRECTOR  
 DIN : 08210602

Date : 07/05/2026  
Place : Ahmedabad

<b>VIVANZA BIOSCIENCES LIMITED</b>		
<b>STATEMENT OF STANDALONE ASSETS AND LIABILITIES</b>		
(Rs.in Lacs)		
Particulars	As at 31/03/2026	As at 31/03/2025
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
(a) Property , Plant and Equipment	12.31	2.06
(b) Other Intangible assets	-	-
(c) Capital work in progress	-	-
(d) Intangible assets under development	-	-
(e) <b>Financial Assets :</b>		
(i) Investments	191.45	191.45
(ii) Deferred tax assets (Net)	-	0.06
(iii) Loans	-	-
(f) Other non-current assets	59.33	59.33
<b>Sub-total - Non-current Assets</b>	<b>263.09</b>	<b>252.91</b>
<b>2 Current Assets</b>		
(a) Inventories	294.51	184.25
(b) <b>Financial Assets :</b>		
(i) Investments	-	-
(ii) Trade Receivables	1,066.01	738.59
(iii) Cash and Cash Equivalents	1.78	4.94
(iv) Loans	162.60	180.49
(c) Other current assets	34.56	30.03
<b>Sub-total - Current Assets</b>	<b>1,559.46</b>	<b>1,138.30</b>
<b>TOTAL - ASSETS</b>	<b>1,822.55</b>	<b>1,391.21</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
(a) Share Capital	400.00	400.00
(b) Other Equity	39.54	2.04
<b>Sub-total - Shareholders' Funds</b>	<b>439.54</b>	<b>402.04</b>
<b>1 Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) <b>Financial Liabilities :</b>		
(i) Borrowings	87.72	77.53
(b) Deferred Tax Liabilities (Net)	0.02	-
(c) Provisions	-	-
(d) Other Non - Current Liabilities	-	-
<b>Sub-total - Non-current liabilities</b>	<b>87.74</b>	<b>77.53</b>
<b>2 Current Liabilities</b>		
(a) <b>Financial Liabilities :</b>		
(i) Borrowings	662.18	531.73
(ii) Trade Payables	606.87	321.80
(iii) Other Financial Liabilities	-	-
(b) Provisions	15.71	3.80
(c) Other Current Liabilities	10.52	54.33
<b>Sub-total - Current Liabilities</b>	<b>1,295.27</b>	<b>911.64</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,822.55</b>	<b>1,391.21</b>


**VIVANZA BIOSCIENCES LIMITED**  
**Cashflow Statement**

(Rs.in Lacs)

Particulars	01-04-2025 to 31-03-2026	01-04-2024 to 31-03-2025
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	51.79	(69.36)
Adjustments for:		
Add Depreciation	2.16	1.40
Less Dividend Income	-	-
Add Interest Expense	27.92	35.08
Less Short Term Capital Gain (Mutual Fund)	-	-
<b>Operating Profit / (Loss) before Working Capital Changes</b>	<b>81.87</b>	<b>(32.88)</b>
Adjustments for:		
Increase/(Decrease) in Trade Payables	285.07	(501.67)
Increase/(Decrease) in Other Current Liabilities	(43.80)	12.03
Increase/(Decrease) in Provisions	11.91	(19.73)
(Increase)/Decrease in Trade Receivables	(327.42)	298.08
(Increase)/Decrease in short term loans & advances	-	-
Increase/(Decrease) in Borrowing	-	-
(Increase)/Decrease in inventories	(110.25)	(4.29)
(Increase)/Decrease in other current assets	(4.53)	1.57
<b>Cashflow generated from Operating Activities</b>	<b>(107.15)</b>	<b>(246.88)</b>
Income Tax Paid ( Net of Refund)	14.20	-
<b>Net Cashflow generated from Operating Activities A</b>	<b>(121.35)</b>	<b>(246.88)</b>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	(12.40)	(0.79)
(Increase) /Decrease in Short term Loans & Advances (Assets)	17.88	(4.34)
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
<b>Net Cashflow generated from Investments Activities B</b>	<b>5.48</b>	<b>(5.13)</b>
<b>C Cash flow from Financing Activities</b>		
Share Listing & Processing Fees		
Interest Expenses	(27.92)	(35.08)
(Increase)/Decrease in other non-current assets	-	-
Increase /(Decrease) in Borrowings (Liabilities)	140.64	282.98
Net Change in Unsecured Loans Taken	-	-
Increase/(Decrease) in other financial liabilities	-	-
<b>Net Cashflow generated from Financing Activities C</b>	<b>112.72</b>	<b>247.90</b>
<b>Net Change in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(3.16)</b>	<b>(4.11)</b>
Opening Cash & Cash Equivalents	4.94	9.05
<b>Closing Cash &amp; Cash Equivalents</b>	<b>1.78</b>	<b>4.94</b>


To,  
Board of Directors  
**M/s Vivanza Biosciences Limited**

**Report on the Audit of the Consolidated Annual Financial Results Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **M/s Vivanza Biosciences Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations") .

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated annual financial results:

A. includes the annual financial results for the year ended 31st March 2026, of the following entities:

Sr. No.	Particulars	Name of the Entity
1.	Subsidiary	Vivanza Life sciences Private Limited

- B. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- C. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net Profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') 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 Statement section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the '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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and that obtained by the other auditor in terms of their report referred to in paragraph of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.



### **Responsibility of Management for the Consolidated Annual Financial Results**

The consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's management and 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 annual financial results that give a true and fair view of the financial position, financial performance, changes 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, as aforesaid. In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the Group'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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group is also responsible for overseeing the financial reporting process of each company.

### **Auditor's Responsibility for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 the consolidated annual financial results.

As a 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 annual financial results, 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 system 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 management
- Conclude on the appropriateness of Board of Director'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 annual financial results 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 consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are independent auditors 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 the relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

We also performed procedures in accordance with the circular No CIRJCFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable

#### **Other Matters**

We did not audit the annual financial statements of one subsidiary included in the Statement for the year ended on that date, as considered in the Statement. These Annual Financial Statements have been audited by other auditor whose Audit report has been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures Include in respect of this subsidiary is based solely on the audit report of such other auditor, and the procedure performed by us as stated in paragraph above.



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

*Shivam*  
CA Shivam Soni  
Partner

Membership No: 178351  
UDIN : 26178351OXOEJD2109

Place: Ahmedabad  
Date: 07<sup>th</sup> May, 2026

# VIVANZA BIOSCIENCES LIMITED

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

CIN : L24110GJ1982PLC005057

## STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2026

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended		
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025	
	Audited	Unaudited	Audited	Audited	Audited	
1	<b>Income from Operations</b>					
	(a) Revenue from operations	636.29	4525.07	48.30	11591.06	742.33
	(b) Other Income	0.86	7.79	4.62	11.15	6.15
	<b>Total Income</b>	<b>637.15</b>	<b>4532.86</b>	<b>52.91</b>	<b>11,602.21</b>	<b>748.48</b>
2	<b>Expenses</b>					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	595.93	4414.75	47.79	11571.38	707.74
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	56.01	76.43	69.56	-128.77	-25.68
	(d) Employee benefits expense	6.74	4.04	15.23	49.24	57.51
	(e) Finance Cost	6.58	8.97	7.98	27.92	35.14
	(f) Depreciation and amortisation expense	1.10	0.35	0.28	2.16	1.40
	(g) Other expenses	0.93	8.78	11.04	25.91	38.94
	<b>Total Expenses</b>	<b>667.30</b>	<b>4513.32</b>	<b>151.88</b>	<b>11547.84</b>	<b>815.05</b>
	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>-30.15</b>	<b>19.54</b>	<b>-98.97</b>	<b>54.37</b>	<b>-66.57</b>
3	Exceptional Items	0.00	0.00	0.00	0.00	0.00
4	<b>Profit/(Loss) before tax (3-4)</b>	<b>-30.15</b>	<b>19.54</b>	<b>-98.97</b>	<b>54.37</b>	<b>-66.57</b>
5	<b>Tax Expense</b>					
	(a) Current tax	14.85	0.00	0.70	14.85	0.70
	(b) Deferred tax	0.09	0.00	0.14	0.09	0.14
	<b>Total Tax Expenses</b>	<b>14.93</b>	<b>0.00</b>	<b>0.84</b>	<b>14.93</b>	<b>0.84</b>
6	<b>Profit / (Loss) for the period from continuing operations (5-6)</b>					
		<b>-45.08</b>	<b>19.54</b>	<b>-99.81</b>	<b>39.44</b>	<b>-67.41</b>
7	<b>Profit (Loss) from discontinuing operations</b>					
		0.00	0.00	0.00	0.00	0.00
8	<b>Tax Expense of discontinuing operations</b>					
		0.00	0.00	0.00	0.00	0.00
9	<b>Profit (Loss) from discontinuing operations</b>					
		0.00	0.00	0.00	0.00	0.00
10	<b>Other Comprehensive Income</b>					
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Total Comprehensive Income for the period</b>					
		<b>-45.08</b>	<b>19.54</b>	<b>-99.81</b>	<b>39.44</b>	<b>-67.41</b>
12	<b>Paid-up equity share capital (Face value of Rs. 1/- each)</b>					
		400	400	400	400	400
13	<b>Other Equity</b>					
		-	-	-	35.85	-3.59
14	<b>Earnings Per Share (before extraordinary items) (not annualised):</b>					
	(a) Basic	-0.11	0.05	-0.25	0.10	-0.17
	(b) Diluted	-0.11	0.05	-0.25	0.10	-0.17
15	<b>Earnings Per Share (after extraordinary items) (not annualised):</b>					
	(a) Basic	-0.11	0.05	-0.25	0.10	-0.17
	(b) Diluted	-0.11	0.05	-0.25	0.10	-0.17

**Notes:**


1. The above standalone audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on MAY 07, 2026. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 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 accordance 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 in Agro, Plastic polymer films And Pharmaceuticals related activities

For, VIVANZA BIOSCIENCES LIMITED



  
**JAYENDRA MEHTA**  
 MANAGING DIRECTOR  
 DIN : 08210602

Date : 07/05/2026  
Place : Ahmedabad

<b>VIVANZA BIOSCIENCES LIMITED</b>			
<b>STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES</b>			
			(Rs.in Lacs)
Particulars		As at 31/03/2026	As at 31/03/2025
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
(a)	Property , Plant and Equipment	80.13	69.88
(b)	Other Intangible assets (including Goodwill)	163.54	163.54
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	<b>Financial Assets :</b>		
(i)	Investments	0.25	0.25
(ii)	Deferred tax assets (Net)	-	0.06
(iii)	Loans	-	113.82
(f)	Other non-current assets	59.33	59.33
	<b>Sub-total - Non-current Assets</b>	<b>303.26</b>	<b>406.89</b>
	<b>2 Current Assets</b>		
(a)	Inventories	355.07	226.31
(b)	<b>Financial Assets :</b>		
(i)	Investments	-	-
(ii)	Trade Receivables	1,238.33	805.93
(iii)	Cash and Cash Equivalents	6.53	11.69
(iv)	Loans	270.99	164.35
(c)	Other current assets	34.56	30.15
	<b>Sub-total - Current Assets</b>	<b>1,905.49</b>	<b>1,238.43</b>
	<b>TOTAL - ASSETS</b>	<b>2,208.74</b>	<b>1,645.32</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
(a)	Share Capital	400.00	400.00
(b)	Other Equity	35.85	(3.59)
	<b>Sub-total - Shareholders' Funds</b>	<b>435.85</b>	<b>396.41</b>
	<b>1 Liabilities</b>		
	<b>Non-current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	87.72	333.49
(b)	Deferred Tax Liabilities (Net)	0.02	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>87.74</b>	<b>333.49</b>
	<b>2 Current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	931.46	531.73
(ii)	Trade Payables	719.40	261.81
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	16.14	5.91
(c)	Other Current Liabilities	18.14	115.97
	<b>Sub-total - Current Liabilities</b>	<b>1,685.15</b>	<b>915.42</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,208.74</b>	<b>1,645.32</b>



**VIVANZA BIOSCIENCES LIMITED**

**Cashflow Statement**

(Rs.in Lacs)

Particulars	01-04-2025 to 31-03-2026	01-04-2024 to 31-03-2025
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	54.37	(66.57)
Adjustments for:		
Add Depreciation	2.16	1.40
Less Dividend Income	-	-
Add Interest Expense	27.92	35.14
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	<u>84.45</u>	<u>(30.03)</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	457.59	(561.66)
Increase/(Decrease) in Other Current Liabilities	(97.83)	(1.31)
Increase/(Decrease) in Provisions	10.22	(22.71)
(Increase)/Decrease in Trade Receivables	(432.40)	348.01
(Increase)/Decrease in short term loans & advances	113.82	(31.58)
Increase/(Decrease) in Borrowing	(245.77)	65.29
(Increase)/Decrease in inventories	(128.76)	(25.68)
(Increase)/Decrease in other current assets	(4.41)	10.45
Cashflow generated from Operating Activities	<u>(243.07)</u>	<u>(249.22)</u>
Income Tax Paid ( Net of Refund)	14.85	0.70
Net Cashflow generated from Operating Activities A	<u>(257.92)</u>	<u>(249.92)</u>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	(12.40)	(0.80)
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	<u>(12.40)</u>	<u>(0.80)</u>
<b>C Cash flow from Financiag Activities</b>		
Share Listing & Processing Fees		
Interest Expenises	(27.92)	(35.14)
(Increase)/Decrease in other non-current assets	0.00	-
(Increase) /Decrease in Short term Loans & Advances (Assets)	(106.63)	(2.12)
Increase /(Decrease) in Borrowings (Liabilities)	399.72	282.97
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities		
Net Cashflow generated from Financing Activities C	<u>265.16</u>	<u>245.71</u>
Net Change in Cash & Cash Equivalents (A+B+C)	<u>(5.16)</u>	<u>(5.01)</u>
Opening Cash & Cash Equivalents	11.69	16.69
Closing Cash & Cash Equivalents	<u>6.53</u>	<u>11.69</u>

*A. J. J. J.*



# 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

Disclosure under Regulation 30 of the SEBI (LODR) Regulation 2015

## Annexure - C

<b>Sr. No.</b>	<b>Details of events that need to be provided</b>	<b>Information on such event(s)</b>
1.	Reason for change viz. <del>appointment, resignation, removal, death, or otherwise;</del>	Resignation of Mr. Chaitra Arora as the Company Secretary and Compliance Officer due to personal reasons, such as better prospects and furtherance of his career.
2.	Date of <del>appointment</del> /cessation	Letter dated 30 <sup>th</sup> April, 2026, effective from the closing of business hours on 30 <sup>th</sup> April, 2026
3.	Brief profile (in case of appointment)	Not Applicable.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.
5.	Information as required under BSE circular Number LIST/COM/14/2018-19 and NSE circular no. NSE/CML/2018/24 dated June 20, 2018	Not Applicable.
6.	Letter of Resignation along with a detailed reason for resignation	Attached

Date: 30<sup>th</sup> April, 2026

To,  
The Board of Directors  
**Vivanza Biosciences Limited**  
403, Sarthik 2,  
Opp. Rajpath Club,  
S. G. Highway, Ahmedabad 380054

**Subject: Resignation from the post of Company Secretary & Compliance Officer**

Dear Sir,

I hereby tender my resignation from the position of Company Secretary & Compliance Officer as Key Managerial Personnel (KMP) in the Vivanza Biosciences Limited ("Company") with effect from the closing of business hours on 30<sup>th</sup> April, 2026 to pursue career opportunity outside the Company.

Further, I confirm that there is no material reason for my resignation apart from the reason mentioned above.

I would like to take this opportunity to offer my sincere gratitude to the Board of Directors, CFO, senior management, colleagues and my team for the unstinted support & co-operation extended to me during my tenure to perform my duties and responsibilities.

Please acknowledge the receipt of my Resignation Letter.

Thanking You,  
Yours faithfully,

*Chaitra*

**CHAITRA ARORA**  
Company Secretary & Compliance Officer  
ICSI Membership No: ACS 78376

ECSIN: RA078376G000062899



*Accepted & Approved.*  
*[Signature]*  
*30/04/2026*

# 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

## Annexure - D

### RECONSTITUTION OF COMMITTEE/S OF THE BOARD WITH EFFECT FROM 07<sup>TH</sup> MAY, 2026:

#### AUDIT COMMITTEE:

Sr. No.	Name of the Directors	Status in Committee	Nature of Directorship
1.	Mr. Hitesh Rijwani	Chairman	Non-Executive Independent Director
2.	Ms. Rina Kumari	Member	Non-Executive Independent Director
3.	Mr. Jayendra Mehta	Member	Executive Director

#### NOMINATION AND REMUNERATION COMMITTEE:

Sr. No.	Name of the Directors	Status in Committee	Nature of Directorship
1.	Ms. Rina Kumari	Chairman	Non-Executive Independent Director
2.	Mr. Hitesh Rijwani	Member	Non-Executive Independent Director
3.	Mr. Sarang Bharatbhai Pathak	Member	Non-Executive Director

#### STAKEHOLDER'S RELATIONSHIP COMMITTEE:

Sr. No.	Name of the Directors	Status in Committee	Nature of Directorship
1.	Ms. Rina Kumari	Chairman	Non-Executive Independent Director
2.	Mr. Hitesh Rijwani	Member	Non-Executive Independent Director
3.	Mr. Jayendra Mehta	Member	Executive Director