

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: L24110GJ1982PLC005057

October 17, 2024

To,
Department of Corporate Services,
BSE Limited
Ground Floor, P. J. Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 530057

Subject: Outcome of Board Meeting

Dear Sir/Madam,

Pursuant to provisions of Regulation 33 of SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors in its meeting held today i.e., Thursday, October 17, 2024 at Registered Office of the Company situated at 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad- 380054, Gujarat, India has inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results for the Quarter and Half year ended on September 30, 2024;

A Copy of Unaudited Financial Results along with Limited Review Report for the Quarter and Half year ended on September 30, 2024 issued by the Statutory Auditor of the Company are enclosed herewith.

The Board Meeting commenced at 5:00 PM and concluded at 5:15 PM

You are requested to take above information on your record.

Thanking you

For, Vivanza Biosciences Limited

Avinash Bhojwani
Company Secretary & Compliance Officer
Membership No.: A53955

SHIVAM SONI & CO.

Chartered Accountants

Office Address : B-904, Titanium City Centre (Corporate Park), Prahladnagar Road,
Satellite, Ahmedabad – 380015. Mobile : 9409519080 Email : ca.shivam94@gmail.com

Limited review report on the Un-audited Consolidated Financial Results for the quarter and half year ended 30th September 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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

We have reviewed the accompanying statement of Unaudited Consolidated Financial results of M/s Vivanza Biosciences Limited ("the Company") and its subsidiary (the Parent and its Subsidiary together referred to as "the Group"), for the quarter and half year ended 30th September, 2024, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 , as amended.

This statement is the responsibility of the Parent's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the consolidated financial statements 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statements includes the results of following entity ("the Subsidiary"): Vivanza Lifesciences Private Limited.



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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 applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013 read with relevant rules issued thereunder 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the financial results of subsidiary included in the consolidated unaudited financial results. These interim financial statement of the subsidiary have been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the statement, so far as it relates to amounts and disclosures included in respect of this subsidiary is based solely on the report of the auditor of the company and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the matter.



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

A handwritten signature in blue ink that reads "Shivam" with a stylized flourish.

CA Shivam Soni
Proprietor
Membership No. : 178351
UDIN : 24178351BKEPQZ4262

Date : 17/10/2024
Place : Ahmedabad

VIVANZA BIOSCIENCES LIMITED

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

CIN : L24110GJ1982PLC005057

Email : info@vivanzabiosciences.com Website : www.vivanzabiosciences.com Ph.no.: 079-26870953

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	300.06	243.92	762.23	543.98	1,685.07	2783.50
(b) Other Income	0.19	0.32	5.17	0.51	6.58	5.42
Total Income	300.25	244.24	767.40	544.49	1691.65	2788.91
2 Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	282.43	230.26	762.81	512.69	1539.79	2548.22
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-11.03	-47.91	-49.49	-58.94	16.20	46.83
(d) Employee benefits expense	13.73	15.26	11.91	28.99	23.66	45.13
(e) Finance Cost	9.15	9.29	10.85	18.44	21.91	41.30
(f) Depreciation and amortisation expense	0.41	0.30	0.07	0.71	0.14	1.21
(g) Other expenses	4.01	10.46	5.14	14.47	14.43	36.70
Total Expenses	298.70	217.66	741.28	516.36	1616.12	2719.39
3 Profit/(loss) before exceptional items and tax (1-2)	1.55	26.58	26.12	28.13	75.53	69.52
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	1.55	26.58	26.12	28.13	75.53	69.52
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	14.90
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.11
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	14.79
7 Profit / (Loss) for the period from continuing oprations (5-6)	1.55	26.58	26.12	28.13	75.53	54.73
8 Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11 Share of Profit / (Loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
12 Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
13 Other Comprehensive Income						
A(i) Items that will not be reclassified to profit or loss	0.00	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	0.00
B (i) Items that will be reclassified to profit or loss	0.00	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	0.00
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
14 Total Comprehensive Income for the period	1.55	26.58	26.12	28.13	75.53	54.73
15 Total Comprehensive Income attributable to :						
Share of Profit / (Loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
16 Paid-up equity share capital (Face value of Rs. 10/- each)	400	400	400	400	400	400
17 Other Equity	-	-	-	-	-	63.83
18 Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.00	0.07	0.07	0.07	0.19	0.14
(b) Diluted	0.00	0.07	0.07	0.07	0.19	0.14
19 Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.00	0.07	0.07	0.07	0.19	0.14
(b) Diluted	0.00	0.07	0.07	0.07	0.19	0.14

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 October 17, 2024. 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, 2024.

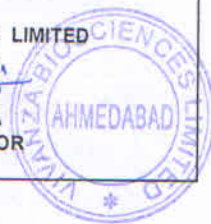
2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company is in the business of Pharmaceuticals and Agro Trading & Consultancy Activities.

For, VIVANZA BIOSCIENCES LIMITED

JAYENDRA MEHTA
MANAGING DIRECTOR
DIN : 08210602

Date : 17/10/2024
Place : Ahmedabad



VIVANZA BIOSCIENCES LIMITED			
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES			
		(Rs.in Lacs)	
	Particulars	As at 30/09/2024	As at 31/03/2024
A	ASSETS		
	1 Non-current Assets		
	(a) Property , Plant and Equipment	70.58	70.49
	(b) Other Intangible assets	3.00	3.00
	(c) Capital work in progress	-	-
	(d) Goodwill	160.54	160.54
	(e) Intangible assets under development	-	-
	(f) Financial Assets :		
	(i) Investments	0.25	0.25
	(ii) Deferred tax assets (Net)	0.21	0.21
	(iii) Loans	85.58	82.24
	(g) Other non-current assets	59.33	59.33
	Sub-total - Non-current Assets	379.50	376.06
	2 Current Assets		
	(a) Inventories	259.57	200.63
	(b) Financial Assets :		
	(i) Investments	-	-
	(ii) Trade Receivables	1,339.76	1,153.94
	(iii) Cash and Cash Equivalents	17.12	16.69
	(iv) Loans	153.21	162.22
	(c) Other current assets	46.58	40.60
	Sub-total - Current Assets	1,816.24	1,574.08
	TOTAL - ASSETS	2,195.74	1,950.14
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	(a) Share Capital	400.00	400.00
	(b) Other Equity	91.95	63.83
	Sub-total - Shareholders' Funds	491.95	463.83
	1 Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	282.59	268.20
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Provisions	-	-
	(d) Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	282.59	268.20
	2 Current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	341.30	248.75
	(ii) Trade Payables	784.14	823.47
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	24.14	28.61
	(c) Other Current Liabilities	271.61	117.28
	Sub-total - Current Liabilities	1,421.19	1,218.12
	TOTAL - EQUITY AND LIABILITIES	2,195.74	1,950.14



VIVANZA BIOSCIENCES LIMITED
Consolidated Cashflow Statement

Particulars	(Rs.in Lacs)	
	01-04-2024 to 30-09-2024	01-04-2023 to 31-03-2024
A Cash flow from Operating Activities		
Net Profit Before Tax	28.13	69.52
Adjustments for:		
Add Depreciation	0.71	1.21
Less Dividend Income	-	-
Add Interest Expense	18.44	41.30
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	<u>47.28</u>	<u>112.03</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	(39.34)	(131.46)
Increase/(Decrease) in Other Current Liabilities	154.33	49.18
Increase/(Decrease) in Provisions	(4.47)	12.77
(Increase)/Decrease in Trade Receivables	(185.83)	94.01
(Increase)/Decrease in short term loans & advances	9.01	(81.14)
Increase/(Decrease) in Borrowing	92.55	124.92
(Increase)/Decrease in inventories	(58.94)	46.83
(Increase)/Decrease in other current assets	(5.97)	(7.85)
Cashflow generated from Operating Activities	8.61	219.28
Income Tax Paid (Net of Refund)	-	(14.90)
Net Cashflow generated from Operating Activities A	<u>8.61</u>	<u>204.38</u>
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.79)	(3.75)
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>(0.79)</u>	<u>(3.75)</u>
C Cash flow from Financiag Activities		
Interest Expenses	(18.44)	(41.30)
(Increase)/Decrease in other non-current assets	-	(0.00)
(Increase) /Decrease in Long term Loans & Advances (Assets)	(3.34)	250.94
Increase /(Decrease) in Borrowings (Liabilities)	14.40	(407.68)
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	<u>(7.39)</u>	<u>(198.04)</u>
Net Change in Cash & Cash Equivalents (A+B+C)	<u>0.43</u>	<u>2.60</u>
Opening Cash & Cash Equivalents	16.69	14.09
Closing Cash & Cash Equivalents	<u>17.12</u>	<u>16.69</u>



SHIVAM SONI & CO. Chartered Accountants

Office Address : B-904, Titanium City Centre (Corporate Park), Prahladnagar Road,
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Limited review report on the Un-audited Standalone Financial Results for the quarter and half year ended 30th September 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Vivanza Biosciences Limited
Ahmedabad

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of Vivanza Biosciences Limited ("the Company") for the quarter and half year ended 30th September, 2024, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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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 applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder 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, as amended 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

A handwritten signature in blue ink that reads "Shivam" with a stylized flourish.

CA Shivam Soni
Proprietor
Membership No. : 178351
UDIN : 24178351BKEPRA3263P

Date : 17/10/2024
Place : Ahmedabad

VIVANZA BIOSCIENCES LIMITED

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

CIN : L24110GJ1982PLC005057

Email : info@vivanzabiosciences.com Website : www.vivanzabiosciences.com Ph.no.: 079-26870953

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	158.33	42.78	387.24	201.11	874.87	1441.32
(b) Other Income	0.19	0.32	5.17	0.51	6.58	5.42
Total Income	158.52	43.10	392.41	201.62	881.45	1446.73
2 Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	142.11	32.13	367.03	174.24	802.18	1317.39
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-4.52	-40.41	-16.34	-44.93	-22.11	-18.95
(d) Employee benefits expense	8.74	9.36	7.74	18.10	15.89	30.62
(e) Finance Cost	9.15	9.29	10.85	18.44	21.91	41.30
(f) Depreciation and amortisation expense	0.41	0.30	0.07	0.71	0.14	1.21
(g) Other expenses	2.10	9.78	4.42	11.88	12.13	32.27
Total Expenses	157.99	20.45	373.76	178.44	830.13	1403.84
3 Profit/(loss) before exceptional items and tax (1-2)	0.53	22.65	18.65	23.18	51.32	42.89
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	0.53	22.65	18.65	23.18	51.32	42.89
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	11.26
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.11
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	11.15
7 Profit / (Loss) for the period from continuing oprations (5-6)	0.53	22.65	18.65	23.18	51.32	31.74
8 Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11 Other Comprehensive Income						
A(i) Items that will not be reclassified to profit or loss	0.00	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	0.00
B (i) Items that will be reclassified to profit or loss	0.00	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	0.00
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	0.53	22.65	18.65	23.18	51.32	31.74
13 Paid-up equity share capital (Face value of Rs. 1/- each)	400	400	400	400	400	400
14 Other Equity	-	-	-	-	-	39.81
Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.00	0.06	0.05	0.06	0.13	0.08
(b) Diluted	0.00	0.06	0.05	0.06	0.13	0.08
Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.00	0.06	0.05	0.06	0.13	0.08
(b) Diluted	0.00	0.06	0.05	0.06	0.13	0.08

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 October 17, 2024. 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, 2024.

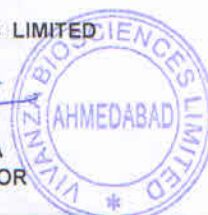
2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company is in the business of Pharmaceuicales and Agro Trading & Consultancy Activities.

For, VIVANZA BIOSCIENCES LIMITED

JAYENDRA MEHTA
MANAGING DIRECTOR
DIN : 08210602

Date : 17/10/2024
Place : Ahmedabad



VIVANZA BIOSCIENCES LIMITED			
STATEMENT OF STANDALONE ASSETS AND LIABILITIES			
(Rs.in Lacs)			
Particulars		As at 30/09/2024	As at 31/03/2024
A	ASSETS		
	1 Non-current Assets		
(a)	Property, Plant and Equipment	2.76	2.67
(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)	0.21	0.21
(iii)	Loans	-	-
(f)	Other non-current assets	59.33	59.33
	Sub-total - Non-current Assets	253.75	253.65
	2 Current Assets		
(a)	Inventories	224.90	179.96
(b)	Financial Assets :		
(i)	Investments	-	-
(ii)	Trade Receivables	1,096.73	1,036.68
(iii)	Cash and Cash Equivalents	9.43	9.05
(iv)	Loans	164.54	176.15
(c)	Other current assets	45.57	31.60
	Sub-total - Current Assets	1,541.17	1,433.44
	TOTAL - ASSETS	1,794.92	1,687.10
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	400.00	400.00
(b)	Other Equity	94.72	71.53
	Sub-total - Shareholders' Funds	494.72	471.53
	1 Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	77.53	77.53
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	77.53	77.53
	2 Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	341.30	248.75
(ii)	Trade Payables	784.14	823.47
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	18.51	23.52
(c)	Other Current Liabilities	78.73	42.29
	Sub-total - Current Liabilities	1,222.68	1,138.04
	TOTAL - EQUITY AND LIABILITIES	1,794.92	1,687.10



VIVANZA BIOSCIENCES LIMITED

Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2024 to 30-09-2024	01-04-2023 to 31-03-2024
A Cash flow from Operating Activities		
Net Profit Before Tax	23.18	42.89
Adjustments for:		
Add Depreciation	0.71	1.21
Less Dividend Income	-	-
Add Interest Expense	18.44	41.30
Less Short Term Capital Gain (Mutual Fund)	-	-
	<u>42.33</u>	<u>85.40</u>
Operating Profit / (Loss) before Working Capital Changes		
Adjustments for:		
Increase/(Decrease) in Trade Payables	(39.34)	(42.52)
Increase/(Decrease) in Other Current Liabilities	36.43	(24.78)
Increase/(Decrease) in Provisions	(5.01)	8.77
(Increase)/Decrease in Trade Receivables	(60.05)	181.74
(Increase)/Decrease in short term loans & advances	11.61	-
Increase/(Decrease) in Borrowing	-	-
(Increase)/Decrease in inventories	(44.94)	(18.95)
(Increase)/Decrease in other current assets	(13.97)	1.12
	<u>(72.94)</u>	<u>190.78</u>
Cashflow generated from Operating Activities		
Income Tax Paid (Net of Refund)	-	(11.26)
Net Cashflow generated from Operating Activities A	<u>(72.94)</u>	<u>179.52</u>
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.79)	(3.75)
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>(0.79)</u>	<u>(3.75)</u>
C Cash flow from Financiag Activities		
Interest Expenses	(18.44)	(41.30)
(Increase)/Decrease in other non-current assets	-	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	-	194.27
Increase /(Decrease) in Borrowings (Liabilities)	92.55	(330.14)
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	<u>74.11</u>	<u>(177.18)</u>
Net Change in Cash & Cash Equivalents (A+B+C)	<u>0.38</u>	<u>(1.40)</u>
Opening Cash & Cash Equivalents	9.05	10.45
Closing Cash & Cash Equivalents	<u>9.43</u>	<u>9.05</u>

