

# VIVANZA BIOSCIENCES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.  
Phone: 07405699869, email: info@vivanzabiosciences.com, website: www.vivanzabiosciences.com  
CIN: L24110GJ1982PLC005057

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**January 24, 2023**

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

**BSE Scrip Code- 530057**

**Subject: Outcome of the Board Meeting**

Dear Sir/Madam,

In continuation of our letter Dated January 12, 2023, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, January 24, 2023 at Registered Office of the Company has inter alia considered and approved the followings:

1. Un-audited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2022.  
**Annexure-A.**

**2. Sub-division of Equity Shares of the Company:**

The Board considered the proposal for sub-division of 1 (One) equity share of the Company having face value of Rs. 10/- each into 10 (Ten) equity shares having face value of Rs. 1/- each, subject to regulatory/statutory approvals as may be required and the approval of the members of the Company.

Further, the Board recommended consequential amendments in the Capital Clause of the Memorandum of Association of the Company, subject to approval of the members of the Company.

The record date for the sub-division of equity shares shall be decided by the Board and will be intimated to the exchanges.

The detailed disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is enclosed herewith as **Annexure -B.**

# VIVANZA BIOSCIENCES LIMITED

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3. The notice of Extra- Ordinary General Meeting (EOGM) which is scheduled to be held on Tuesday, 24<sup>th</sup> February, 2023, through video conferencing and other Audio Visual means.
4. The Book Closure is fixed from Friday, 17 February, 2023 to Friday, 24<sup>th</sup> February, 2023, for the purpose of Extra-Ordinary General Meeting (EOGM).
5. Appointed Mr. Chintan K. Patel, Company Secretary in Practice (Membership No.:A31987,) as scrutinizer to ascertain voting process of Extra- Ordinary General Meeting (EOGM).

The meeting of Board of Directors of the Company commenced at 03:10 p.m. and concluded at 03:50 p.m.

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

Thanking You.

**For, Vivanza Biosciences Limited**

**Avinash**  
**Bhojwani**

Digitally signed by  
Avinash Bhojwani  
Date: 2023.01.24  
16:05:48 +05'30'

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

Encl: As above

**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

UDIN: 23178351BGXIPP2463

**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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Vivanza Biosciences Limited which includes joint operations (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 ("the Statement") attached herewith. 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 (the "Listing Regulations").
2. 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 (Ind AS 34) "Interim Financial Reporting prescribed under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.
3. 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.





## 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

4. 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 (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.
5. The Statement includes the interim financial information of Vivanza LifeSciences Pvt Ltd. (Subsidiaries), 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 joint venture s are based solely on such audited / reviewed interim financial information.
6. Our conclusion is not modified in respect of this matter.

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



*Shivam*  
CA Shivam Soni  
Proprietor  
Membership No: 178351

Place: Ahmedabad  
Date: 24<sup>th</sup> January, 2023



# VIVANZA BIOSCIENCES LIMITED

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

Email : info@vivanzabiosciences.com Website: www.vivanzabiosciences.com Tel No.: 079-26870953

CIN : L24110GJ1982PLC005057

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Revenue from operations	586.03	136.02	152.04	956.85	455.49	1040.02
(b) Other Income	1.04	29.11	2.19	35.12	53.42	82.89
<b>Total Income</b>	<b>587.07</b>	<b>165.13</b>	<b>154.22</b>	<b>991.97</b>	<b>508.90</b>	<b>1122.90</b>
<b>2 Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	523.57	207.46	448.05	796.65	722.36	1142.77
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-5.33	-83.95	-318.71	51.30	-315.41	-177.42
(d) Employee benefits expense	8.25	8.96	6.54	26.39	19.98	29.62
(e) Finance Cost	11.12	10.22	9.93	31.34	30.98	40.56
(f) Depreciation and amortisation expense	0.07	0.07	0.00	0.20	0.36	0.74
(g) Other expenses	3.54	5.45	13.17	15.89	26.03	53.28
<b>Total Expenses</b>	<b>541.22</b>	<b>148.21</b>	<b>158.98</b>	<b>921.78</b>	<b>484.30</b>	<b>1089.56</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>45.85</b>	<b>16.92</b>	<b>-4.76</b>	<b>70.20</b>	<b>24.60</b>	<b>33.34</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-28.70</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>45.85</b>	<b>16.92</b>	<b>-4.76</b>	<b>70.20</b>	<b>53.30</b>	<b>33.34</b>
<b>6 Tax Expense</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.11
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.07
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.04</b>
<b>7 Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>45.85</b>	<b>16.92</b>	<b>-4.76</b>	<b>70.20</b>	<b>53.30</b>	<b>33.30</b>
<b>8 Profit (Loss) from discontinuing operations</b>	<b>0.00</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 operations</b>	<b>0.00</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 operations (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>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	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
<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>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>45.85</b>	<b>16.92</b>	<b>-4.76</b>	<b>70.20</b>	<b>53.30</b>	<b>33.30</b>
<b>13 Paid-up equity share capital (Face value of Rs. 10/- each)</b>	<b>400</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>-</b>	<b>-</b>	<b>-</b>
<b>Earnings Per Share (before extraordinary items) (not annualised):</b>						
(a) Basic	1.15	0.42	-0.12	1.76	1.33	0.83
(b) Diluted	1.15	0.42	-0.12	1.76	1.33	0.83
<b>Earnings Per Share (after extraordinary items) (not annualised):</b>						
(a) Basic	1.15	0.42	-0.12	1.76	1.33	0.83
(b) Diluted	1.15	0.42	-0.12	1.76	1.33	0.83

### 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 January 24, 2023. 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 December 31, 2022.

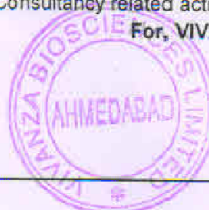
2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. The Company is in the business of Pharmaceuticals & Vegetables Trading & Consultancy related activities.

For, VIVANZA BIOSCIENCES LIMITED

Date : 24/01/2023  
Place : Ahmedabad

JAINIL BHATT  
C.F.O  
PAN : AJDPB2629L





# 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

UDIN: 23178351BGXIPO7257

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

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Vivanza Biosciences Limited for the quarter ended 31 December 2022 ("the Statement") attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which 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 Indian Accounting Standard 34 "Interim Financial Reporting" - ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.
4. 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 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*  
CA Shivam Soni  
Proprietor  
Membership No: 178351

Place: Ahmedabad  
Date: 24<sup>th</sup> January, 2023



# VIVANZA BIOSCIENCES LIMITED

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Email : info@vivanzabiosciences.com Website: www.vivanzabiosciences.com Tel No. : 079-26870953

CIN : L24110GJ1982PLC005057

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Revenue from operations	480.10	104.29	152.04	818.81	355.08	914.75
(b) Other Income	1.04	24.12	2.19	26.26	53.36	82.81
<b>Total Income</b>	<b>481.14</b>	<b>128.41</b>	<b>154.23</b>	<b>845.07</b>	<b>408.44</b>	<b>997.56</b>
<b>2 Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	419.13	176.24	447.17	660.62	634.16	1030.87
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-0.36	-83.95	-317.83	56.27	-319.69	-182.73
(d) Employee benefits expense	6.78	5.49	2.09	19.68	4.56	11.98
(e) Finance Cost	11.12	10.24	9.93	31.34	30.98	40.56
(f) Depreciation and amortisation expense	0.07	0.07	0.00	0.20	0.36	0.74
(g) Other expenses	2.66	5.39	12.61	14.56	22.89	49.72
<b>Total Expenses</b>	<b>439.40</b>	<b>113.48</b>	<b>153.97</b>	<b>782.67</b>	<b>373.26</b>	<b>951.16</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>41.74</b>	<b>14.92</b>	<b>0.26</b>	<b>62.40</b>	<b>35.18</b>	<b>46.41</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-28.70</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>41.74</b>	<b>14.92</b>	<b>0.26</b>	<b>62.40</b>	<b>63.88</b>	<b>46.41</b>
<b>6 Tax Expense</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.11
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.07
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.04</b>
<b>7 Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>41.74</b>	<b>14.92</b>	<b>0.26</b>	<b>62.40</b>	<b>63.88</b>	<b>46.37</b>
<b>8 Profit (Loss) from discontinuing operations</b>	<b>0.00</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 operations</b>	<b>0.00</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 operations (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>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	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
<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>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>41.74</b>	<b>14.92</b>	<b>0.26</b>	<b>62.40</b>	<b>63.88</b>	<b>46.37</b>
<b>13 Paid-up equity share capital (Face value of Rs. 10/- each)</b>	<b>400</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>-</b>	<b>-</b>	<b>-17.12</b>
<b>Earnings Per Share (before extraordinary items) (not annualised):</b>						
(a) Basic	1.04	0.37	0.01	1.56	1.60	1.16
(b) Diluted	1.04	0.37	0.01	1.56	1.60	1.16
<b>Earnings Per Share (after extraordinary items) (not annualised):</b>						
(a) Basic	1.04	0.37	0.01	1.56	1.60	1.16
(b) Diluted	1.04	0.37	0.01	1.56	1.60	1.16

### 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 January 24, 2023. The Limited Review under Regulation 93 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 December 31, 2022.

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 & Vegetables Trading & Consultancy related activities.

For, VIVANZA BIOSCIENCES LIMITED



JAMIL BHATT  
C.F.O

PAN : AJDPB2629L

Date : 24/01/2023  
Place : Ahmedabad



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CIN: L24110GJ1982PLC005057

## Annexure-B

Disclosure as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 is as under:

Sr. No.	Particulars	Disclosure				
1	Split Ratio	The Board considered the proposal for sub-division of 1 (one) equity share of the Company having face value of Rs.10/- each into 10 (Ten) equity shares having face value of 1/- each, subject to regulatory/statutory approvals as may be required and the approval of the Members of the Company at the ensuing EGM.				
2	Rationale behind the split	To enhance the liquidity in the capital market and to widen shareholder base.				
3	Pre and post share capital and number of shares of each class- authorised, paid-up and subscribed	<b>SHARE CAPITAL</b>	<b>PRE-SPLIT</b>		<b>POST- SPLIT</b>	
			<b>No. of Shares</b>	<b>Amount</b>	<b>No. of Shares</b>	<b>Amount</b>
		<b>AUTHORIZED</b>	40,00,000 Equity shares of Rs. 10 each fully paid-up	40000000	40000000 Equity shares of Rs. 1 each fully paid-up	40000000
		<b>PAID-UP &amp; SUBSCRIBED</b>	40,00,000 Equity shares of Rs. 10 each fully paid-up	40000000	40000000 Equity shares of Rs. 1 each fully paid-up	40000000
4	Expected time of completion	Within 1 month from the date of members approval.				
5	Class of shares which are subdivided	Equity Shares				
6	Number of shareholders who	Not Applicable				

# VIVANZA BIOSCIENCES LIMITED

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CIN: L24110GJ1982PLC005057

did not get any shares in consolidation and their pre consolidation shareholding	
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