

May 17, 2025

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East)
Mumbai – 400051

NSE Symbol – VILINBIO

Sub: Outcome of the Board Meeting

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the Board of Directors of the Company in its Meeting held today has considered and approved the following:

1. Audited Financial Results for the half-year and year ended March 31, 2025
2. Statement of Assets and Liabilities for the year ended March 31, 2025
3. Cash Flow Statement for the year ended as at March 31, 2025
4. Auditors Report for the Financial Results for the year ended March 31, 2025
5. Declaration pursuant to Regulation 33(3)(d) for the Auditors Report with unmodified opinion

In furtherance to the Intimation filed by the Company dated March 28, 2025 the Trading Window for trading in the Securities of the Company, which was closed from April 1, 2025 to till 48 hours after the declaration of the Audited Standalone Financial Results, shall be opened after the expiry of forty-eight hours after declaration of the said Results.

The Meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 4:10 P.M.

This is for your information and record.

For Vilin Bio Med Limited

Madhusudhan Yadamakanti Reddy
Managing Director
DIN: 02874260

VILIN BIO MED LIMITED
Statement of Audited Financial Results for the Half-year and Year ended March 31, 2025

(Rs. in Lakhs)

	Particulars	Half - Year Ended			Year Ended	
		31-Mar	30-Sep	31-Mar	31-Mar	31-Mar
		2025	2024	2024	2025	2024
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
(a)	Revenue from Operations	1,031.67	449.32	815.92	1,480.99	1,580.49
(b)	Other Income	25.23	21.62	21.62	46.85	32.43
	Total Revenue	1,056.90	470.94	837.54	1,527.84	1,612.92
II	Expenses					
(a)	Cost of Materials Consumed	969.44	377.79	796.51	1,347.23	1,279.55
(b)	Purchase of Stock in Trade	-	-	-	-	-
(c)	Changes in Inventories of Stock-in-Trade, Work in Progress and Finished Goods	-	-	21.06	-	21.06
(d)	Employee Benefit Expenses	16.48	13.02	44.73	29.50	80.38
(e)	Finance Cost	43.58	40.93	40.82	84.51	78.58
(f)	Depreciation and Amortisation Expenses	2.99	7.45	5.39	10.44	13.01
(g)	Other Expenses	9.20	16.37	10.84	25.57	117.83
	Total Expenses	1,041.70	455.56	919.35	1,497.26	1,590.40
III	Profit / (Loss) Before Exceptional Items and Tax	15.20	15.38	(81.81)	30.58	22.52
	Exceptional Items	-	-	-	-	-
	Profit / (Loss) Before Tax	15.20	15.38	(81.81)	30.58	22.52
IV	Tax Expense:					
	(1) Current Tax	4.10	2.85	(22.01)	6.95	5.11
	(2) Deferred Tax	1.19	0.09	0.87	1.28	1.16
	Profit / (Loss) for the Period from Continuing Operations	9.91	12.44	(60.67)	22.35	16.24
	Profit / (Loss) from Discontinued Operations	-	-	-	-	-
	Tax Expense of Discontinued Operations	-	-	-	-	-
	Profit / (Loss) from Discontinued Operations (After Tax)	-	-	-	-	-
V	Profit / (Loss) for the Period	9.91	12.44	(60.67)	22.35	16.24
	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	-	-	-	-	-
	Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	-	-	-	-	-
VI	Earnings Per Equity Share - Basic and Diluted (in ₹.)	0.07	0.09	(0.43)	0.16	0.12

Registered Office: Plot No. 43, H. No. 8-2-269/S/43, 2nd Floor, Sagar Co-op Housing Society Ltd, Road No. 2, Banjara Hills Khairatabad, Hyderabad – 500034

Manufacturing Unit: Unit-II, Khasra No. 85, Madhopur Village, Roorkee, Haridwar – 247667

Tel No.: 040- 79618843

CIN: L24230TG2005PLC046689

GST: 36AACCv1433D1ZR

E-mail: cs@vilinbiomed.co.in

Website: www.vilinbio.com

Notes to Accounts:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 17, 2025
2. The Financial results are prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised Accounting Practices and Policies as applicable.
3. The Financial Statements includes the result for the half-year period ended March 31, 2025 and year ended March 31, 2024 being the balancing figure between Audited Figures in respect of full Financial Year ended March 31, 2025 and March 31, 2024 and the figures for the six months period ended September 30, 2024 which was subjected to Limited Review by the Statutory Auditors
4. Previous period's / year's figures have been re-grouped / re-arranged wherever necessary to correspond with the Current year's Classification / Disclosures.
5. The Company operates in single segment. Accordingly, disclosure under Indian Accounting Standards (Ind-AS) 108 on Operating Segment is not applicable.
6. The Company has completed the fresh issue of Equity Shares by Initial Public Offer ("IPO") of Rs.1,200 Lakhs of 40,00,000 Equity Shares of Face Value Rs.10/-each at an Issue Price of Rs.30/- per Equity Share. The Equity Shares of the Company were listed on National Stock Exchange of India Limited ("NSE") EMERGE Platform on June 30, 2023. The details of utilisation of Net Proceeds as mentioned below:

(Rs. in Lakhs)

Original Object	Modified Object	Original Allocation	Modified Allocation	Funds Utilised	Amount of Deviation / Variation for the applicable Object	Remarks
Working Capital requirements	NA	850.00	NA	850.00	NA	NA
General Corporate Purposes	NA	250.00	NA	250.00	NA	NA
Issue Expenses	NA	100.00	NA	100.00	NA	NA
Total		1,200.00		1,200.00		

7. The Statutory Auditors M/s PPKG & Co have carried out the Statutory Audit and accordingly have issued the Audit Report with unmodified opinion.

Date: May 17, 2025

Place: Hyderabad

For Vilin Bio Med Limited

Madhusudhan Yadamakanti Reddy
 Managing Director
 DIN: 02874260

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VILIN BIO MED LIMITED
Statement of Assets and Liabilities as at March 31,2025

(Rs. in Lakhs)

	Particulars		As at 31-Mar-2025	As at 31-Mar-2024
			(Audited)	(Audited)
I	EQUITY AND LIABILITIES			
(A)	Shareholder's Funds			
(a)	(a) Share Capital		1,395.00	1,395.00
(b)	(b) Reserves and Surplus		911.35	889.00
(c)	(c) Money received against Share Warrants		-	-
			2,306.35	2,284.00
(B)	Non-Current Liabilities			
(a)	Long Term Borrowings		-	20.87
(b)	Other Long Term Liabilities		9.44	8.16
(c)	Deferred Tax Liabilities (Net)		-	-
(d)	Other Non-Current Liabilities		-	-
			9.44	29.02
(C)	Current Liabilities			
(a)	Short Term Borrowings		257.33	662.12
(b)	Trade Payables			
(i)	Total Outstanding due to MSME Unit		-	-
(ii)	Total Outstanding dues other than MSME Unit		138.85	195.34
(c)	Other Current Liabilities		3.00	11.89
(d)	Short Term Provisions		57.83	58.01
			457.00	927.35
	Total Equity and Liabilities		2,772.79	3,240.38
II	ASSETS			
(A)	Non-Current Assets			
(a)	Property, Plant and Equipment and Intangible Assets			
(i)	Property, Plant and Equipment		128.46	138.27
(ii)	Capital work-in-progress		156.84	-
(iii)	Intangible Assets		-	-
(b)	Non - Current Investments		-	-
(c)	Deferred Tax Assets (Net)		-	-

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(d)	Long Term Loans and Advances		505.84	466.06
(e)	Other Non-Current Assets		725.59	774.50
			1,516.73	1,378.83
(B)	Current Assets			
(a)	Inventories		441.18	446.75
(b)	Trade Receivables		630.57	568.41
(c)	Cash and Cash Equivalents		5.61	604.94
(d)	Short Term Loans and Advances		70.37	117.59
(e)	Other Current Assets		108.33	123.87
			1,256.06	1,861.55
	Total Assets		2,772.79	3,240.38

For Vilin Bio Med Limited

Date: May 17, 2025

Place: Hyderabad



Madhusudhan Yadamakanti Reddy
 Managing Director
 DIN: 02874260

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025		
Particulars	As at 31-Mar-2025	As at 31-Mar-2024
	Audited	Audited
Cash Flow from Operating Activities		
Net Profit Before Tax and Extra-ordinary Items	30.58	22.53
Adjustment For		
Depreciation	10.44	13.01
Foreign Exchange		
Gain or Loss on Sale of Fixed Assets		
Gain or Loss on Sale of Investment		
Finance Cost	84.51	78.58
Dividend Income		
Other adjustment of Non-Cash Item		
Other adjustment to reconcile Profit		
	94.95	91.59
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	5.57	(358.87)
Adjustment for Increase/Decrease in Trade Receivables	(62.16)	(8.36)
Adjustment for Increase/Decrease in Other Current Assets	15.53	(41.69)
Adjustment for Increase/Decrease in Other Non-Current Assets	48.91	(58.37)
Adjustment for Increase/Decrease in Short Term Borrowings	-404.79	212.12
Adjustment for Increase/Decrease in Long term Loans and Advances	-39.78	(371.22)
Adjustment for Increase/Decrease in Short Term Loans and advances	47.23	(45.71)
Adjustment for Increase/Decrease in Trade Payables	(56.49)	76.40
Adjustment for Increase/Decrease in Other Current Liabilities	-8.89	(14.54)
Adjustment for Provisions	(0.18)	3.68
Total Adjustment for Working Capital (B)	(455.07)	(606.56)
Total Adjustment to reconcile Profit (A+B)	(360.12)	(514.97)
Net Cash Flow from (Used in) Operations	(329.54)	(492.44)
Dividend Received		
Interest Received	(46.56)	(32.43)
Interest Paid		-
Income Tax Paid / Refund	(6.95)	(5.11)

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Net Cash Flow from (used in) operation before Extra-ordinary Items	(383.04)	(529.98)
Proceeds from Extra-ordinary Items		
Payment for Extra-ordinary Items		
Net Cash Flow from Operating Activities	(383.04)	(529.98)
Cash Flows from Investing Activities		
Proceeds from Fixed Assets		
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets	157.47	0.13
Purchase of Investments or Equity Instruments		
Interest Received	46.56	32.43
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash Flow from losing Control of Subsidiaries		
Cash Payment for acquiring Control of Subsidiaries		
Proceeds from Government Grant		
Other Inflow / Outflow of Cash		
Net Cash Flow from (Used in) in Investing Activities before Extra-ordinary Items	(110.91)	32.30
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash Flow from (Used in) in Investing Activities	(110.91)	32.30
Cash Flows from Financial Activities		
Proceeds from Issue of Shares	0	400.00
Proceeds from Issuing shares for security premium	0	800.00
Proceeds from Issue of Debenture / Bonds / Notes		
Redemption of Preference Shares		
Redemption of Debentures		
Proceeds from other Equity Instruments		
Proceeds from Borrowing		
Repayment of Borrowing	20.87	22.25
Dividend Paid		
Interest Paid	84.51	78.58
Income Tax Paid / Refund		
Net Cash Flow from (Used in) in Financial Activities before Extra-ordinary Items	(105.38)	1,099.17
Proceeds from Extra-ordinary Items		
Payment for Extra-ordinary Items		

Net Cash Flow from (Used in) in Financial Activities	(105.38)	1,099.17
Net Increase (Decrease) in Cash and Cash Equivalents before effect of Exchange Rate changes	(599.33)	601.49
Effect of Exchange Rate change on Cash and Cash Equivalents		
Net Increase (Decrease) in Cash and Cash Equivalents	(599.33)	601.49
Cash and Cash Equivalents at beginning of period	604.94	3.45
Cash and Cash Equivalents at end of period	5.61	604.94

For Vilin Bio Med Limited

Date: May 17, 2025

Place: Hyderabad

Madhusudhan Yadamakanti Reddy
 Managing Director
 DIN: 02874260



**Auditor's Report on Standalone Financial Results pursuant to Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

To
The Board of Directors
Vilin Bio Med Limited
Hyderabad

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Vilin Bio Med Limited** ("the Company") for the half-year ended March 31, 2025 and the Year-to-date Results for the period from April 1, 2024 to March 31, 2025 attached herewith being submitted by the Company, pursuant to requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") including relevant Circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Statements:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Gives a true and fair view in conformity with the Recognition and Measurement Principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other Accounting Principles generally accepted in India, of the Net Profit, Other Comprehensive Income and Other Financial Information of the Company for the Half-year period ended March 31, 2025 as well as for the Year-to-Date Results for the period from April 1, 2024 to March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of the 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 Results, under the provisions of the Act and 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.



Management's Responsibilities for the Standalone Financial Results

This statement includes the Half-yearly Financial Results as well as Year-to-Date Standalone Financial Results have been prepared on basis of the Standalone Annual Financial Statements. The Company's Board of Directors are responsible for the preparation of these Financial Results that give a true and fair view of the Net Profit and Other Comprehensive Income and Other Financial Information in accordance with the Recognition and Measurement Principles, as laid down in Indian Accounting Standards, as prescribed under Section 133 of the Act read with relevant Rules issued thereunder and other Accounting Principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes 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 the accuracy and completeness of the Accounting Records, relevant to the preparation and presentation of the Financial Results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease the operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Financial Reporting Process of the Company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Standalone 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

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 Standalone 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 Controls.
- Evaluate the appropriateness of the Accounting Policies used and the reasonableness of Accounting Estimates made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of Directors in terms of requirements specified under Regulation 33 of the Listing Regulations.
- 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 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 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 Standalone Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the Internal Controls 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 includes the Results for half-year ended March 31, 2025 being the balancing figure between the Audited Figures in respect of the full Financial Year ended March 31, 2025 and the published Year-to-date figures up to half-year of the Current Financial Year, which were subjected to Limited Review by us, as required under the Listing Regulations.

For PPKG & Co
Chartered Accountants
FRN: 009655S

Girdhari Lal Toshniwal
Girdhari Lal Toshniwal

(Partner)
M. No. 205140
UDIN: 25205140 BMOPC13781



Date: 17.05.2025
Place: Hyderabad

May 17, 2025

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East)
Mumbai – 400051

NSE Symbol – VILINBIO

Sub: Declaration in respect of Unmodified Opinion on the Audited Standalone Financial Results for the Financial Year ended March 31, 2025

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In accordance with the above-mentioned Regulation, we hereby declare that M/s PPKG & Co., Chartered Accountants (FRN: 009655S), Statutory Auditors of the Company have issued the Audit Report with Unmodified Opinion, on the Audited Standalone Financial Results of the Company, for the Half-year period and Financial Year ended March 31, 2025.

This Declaration is issued in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016.

For Vilin Bio Med Limited

Madhusudhan Yadamakanti Reddy
Managing Director
DIN: 02874260

May 17, 2025

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra (East)
Mumbai – 400051

NSE Symbol – VILINBIO

Sub: Statement of Deviation / Variation in utilisation of proceeds of Public Issue

With reference to the subject, please find enclosed Statement confirming that there were no deviation(s) or variation(s) in the use of proceeds of Public Issue, pursuant to Regulation 32 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (Listing Regulations) duly certified by the Statutory Auditors of the Company for the year ended March 31, 2025.

The said statement has been reviewed by the Audit Committee and the Board of Directors of the Company in their respective meetings held today i.e. May 17, 2025.

This is for your information and record.

For Vilin Bio Med Limited

Madhusudhan Yadamakanti Reddy
Managing Director
DIN: 02874260

To
The Board of Directors
Vilin Bio Med Limited
Plot no.43, 8-2-269/S/43, 2nd floor,
Road no.2, Banjara Hills,
Hyderabad, Telangana -500034.

Dear Sirs,

Subject: Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE

We, PPKG & Co, Chartered Accountants, have verified the Books of Accounts of the Company and other relevant records produced before us. On the basis of such verification and according to information and explanations given to us, we confirm that the Company has incurred the following expenditure from the utilization of issue proceeds.

(Rupees in Lakhs)			
Particulars	As per the Prospectus	Utilised amount up to 31.03.2025	Balance
Meeting additional working capital requirements	850	850	0
General Corporate Purpose	250	250	0
Public Issue Expenses	100	100	0
Total	1200	1200	0

This Certificate is intended for your information or to be provided to any entity or Regulatory Authority in connection with the utilization of issue proceeds and is not to be used, referred to or distributed for any other purpose without our written consent.

For M/s. PPKG & Co
Chartered Accountants
Firm Registration No. 009655S

Swetha Toshniwal
(Partner)

Membership No. 231499

UDIN: 25231499 BM HZ YJ 3973



Date: 17/05/2025

Place: Hyderabad