

13<sup>th</sup> August, 2021

To,  
The Manager,  
Dept. of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

Dear Sir/Madam,

**Sub: Submission of Un-Audited Financial Results along with Limited Review Reports as per Regulation 33 of SEBI (LODR) Regulations, 2015 -Reg**

**Ref: BSE Scrip Code: 511509**

Please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Un-Audited Standalone and Consolidated Financial Results for the First quarter ended 30<sup>th</sup> June, 2021.
2. Limited Review Reports on Standalone and Consolidated Financial Results for the First quarter ended 30<sup>th</sup> June, 2021 issued by the Statutory Auditor.

This is for your information and records.

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited

*A. Karthik*

A.Karthik  
Company Secretary



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QTR ENDED 30TH JUNE, 2021				Rs. In Lacs	
S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Un-Audited	Refer Note#2	Un - Audited	Audited
I	Revenue from operations	1,299.09	1,608.13	915.40	5,177.52
II	Other Income	22.07	7.87	-	7.87
III	<b>Total Income</b>	<b>1,321.16</b>	<b>1,615.99</b>	<b>915.40</b>	<b>5,185.38</b>
IV	<b>Expenses</b>				
	a) Increase/(decrease) in stock in trade and WIP	201.72	(342.47)	90.62	(269.86)
	b) Consumption of Raw materials	-	-	-	-
	c) Purchase of traded goods	131.38	510.80	123.23	990.56
	d) Employees Cost	219.15	266.76	157.05	856.99
	e) Depreciation and amortisation	178.71	175.33	126.42	559.14
	f) Finance Cost	85.97	125.36	70.36	352.99
	g)Administrative Expenditure	285.80	772.41	255.88	1,833.38
	<b>Total</b>	<b>1,102.72</b>	<b>1,508.20</b>	<b>823.56</b>	<b>4,323.20</b>
V	Profit Before Tax and Exceptional Item(III-IV)	<b>218.44</b>	<b>107.79</b>	<b>91.84</b>	<b>862.18</b>
	Exceptional Item	-	-	-	-
	<b>Profit Before Tax</b>	<b>218.44</b>	<b>107.79</b>	<b>91.84</b>	<b>862.18</b>
VI	Tax Expense				
	a. Current Tax	50.57	(60.38)	18.36	135.76
	b. Deffered tax	44.55	138.22	(24.28)	157.97
	<b>Total Tax Expense</b>	<b>95.12</b>	<b>77.85</b>	<b>(5.92)</b>	<b>293.74</b>
VII	<b>Net Profit After Tax (V-VI)</b>	<b>123.32</b>	<b>29.95</b>	<b>97.76</b>	<b>568.44</b>
VIII	Other Comprehensive Income				
	a.Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-
IX	<b>Total other Comprehensive Income(VII+VIII)</b>	<b>123.32</b>	<b>29.95</b>	<b>97.76</b>	<b>568.44</b>
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,420.45	1,341.95	1,288.75	1,341.95
XI	<b>Earnings per equity share:</b>				
	1)Basic	0.87	0.22	0.76	4.24
	2)Diluted	0.83	0.22	0.76	4.20

Date: 13th August, 2021  
Place: Hyderabad



For Vivo Bio Tech Ltd

*M. Kalyan Ram*  
M. Kalyan Ram  
Whole Time Director  
DIN: 02012580

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR ENDED 30TH JUNE, 2021					Rs. in Lacs	
S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021	
		Un-Audited	Refer Note#2	Un - Audited	Audited	
I	Revenue from operations					
II	Other Income	1299.71	1608.13	915.40	5177.52	
III	<b>Total Income</b>	22.07	7.87	0.00	7.87	
IV	<b>Expenses</b>	<b>1321.78</b>	<b>1615.99</b>	<b>915.40</b>	<b>5185.38</b>	
	a) Increase/(decrease) in stock in trade and WIP					
	b) Consumption of Raw materials	131.38	(342.47)	90.62	(269.86)	
	c) Purchase of traded goods	0.00	0.00	0.00	0.00	
	d) Employees Cost	201.72	510.80	123.23	990.56	
	e) Depreciation and amortisation	219.15	266.76	157.05	856.99	
	f) Finance Cost	285.80	167.78	126.42	559.14	
	g)Administrative Expenditure	85.97	132.91	70.36	353.00	
		178.71	772.62	255.88	1833.59	
V	Profit Before Tax and Exceptional Item(III-IV)	<b>1102.72</b>	<b>1508.40</b>	<b>823.56</b>	<b>4323.41</b>	
	Exceptional Item	<b>219.06</b>	<b>107.60</b>	<b>91.84</b>	<b>861.97</b>	
	<b>Profit Before Tax</b>					
VI	Tax Expense	<b>219.06</b>	<b>107.60</b>	<b>91.84</b>	<b>861.97</b>	
	a. Current Tax					
	b. Deferred tax	50.57	(60.38)	18.36	135.76	
	<b>Total Tax Expense</b>	<b>44.55</b>	<b>138.22</b>	<b>(24.28)</b>	<b>157.97</b>	
VII	<b>Net Profit After Tax (V-VI)</b>	<b>95.12</b>	<b>77.85</b>	<b>(5.92)</b>	<b>293.74</b>	
VIII	Minority Interest	<b>123.94</b>	<b>29.75</b>	<b>97.76</b>	<b>568.23</b>	
IX	Other Comprehensive Income	0.00	0.00	0.00	0.00	
	a.Items that will be reclassified to profit or loss (Net of Tax)					
X	<b>Total other Comprehensive Income(VII+VIII+IX)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	<b>123.94</b>	<b>29.75</b>	<b>97.76</b>	<b>568.23</b>	
XII	<b>Earnings per equity share:</b>	<b>1420.45</b>	<b>1341.95</b>	<b>1288.75</b>	<b>1341.95</b>	
	1)Basic					
	2)Diluted	0.87	0.22	0.76	4.23	
		0.84	0.22	0.76	4.19	

Date: 13th August, 2021  
Place: Hyderabad



For Vivo Bio Tech Ltd

*M. Kalyan Ram*  
M. Kalyan Ram  
Whole Time Director  
DIN: 02012580

**Notes**

1. The above Un-Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13<sup>th</sup> August, 2021.
2. The figures for the quarter ended 31<sup>st</sup> March 2021 are the balancing figures between the audited figures of the full financial year ended 31<sup>st</sup> March 2021 and the published year-to-date figures upto the 3<sup>rd</sup> quarter of respective financial years which were subject to Limited Review by the Statutory Auditor of the Company.
3. The above Un-Audited Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Consolidated Results include results of all subsidiaries, viz., Vivobio Labs Private Limited, Vivobio Discovery Services Private Limited, Surlogic Life Consultancy Private Limited and Vivobio Consulting Services Private Limited (Formerly Donakanti Consulting Services Private Limited).
5. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
6. The Company has allotted 6,55,000 equity shares to the promoter group pursuant to conversion of warrants during the quarter ended 30<sup>th</sup> June, 2021.
7. The above financial results are available on the stock exchange website [www.bseindia.com](http://www.bseindia.com) and company's website [www.vivobio.com](http://www.vivobio.com)
8. Previous year's/period's figures are rearranged/ regrouped wherever necessary

Place: Hyderabad

Date: 13<sup>th</sup> August, 2021



For Vivo Bio Tech Limited

**Kalyan Ram Mangipudi**  
Whole Time Director  
DIN: 02012580



**P C N & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Plot No. 12, "N Heights"  
Ground Floor, Software Layout Unit  
Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499  
E-mail : pcnassociates@yahoo.com

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

Review report to  
The Board of Directors  
Vivo Bio Tech limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Vivo Bio Tech limited** (the "Company") for the quarter ended June 30, 2021 (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").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting, (Ind AS 34,)' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 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 Standards on Auditing 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.

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**P C N & ASSOCIATES**

CHARTERED ACCOUNTANTS

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Ground Floor, Software Layout Unit

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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 the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C N & Associates

Chartered Accountants

FRN: 016016S



M. Mohana Saradhi

Partner

M.No. 244686

UDIN: 21244686AAAACN7221

Place: Hyderabad

Date: 13-08-2021



**P C N & ASSOCIATES**  
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**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review report to  
The board of directors  
Vivo Bio Tech Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **Vivo Bio Tech Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2021 (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").

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting, ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. 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 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 Standards on Auditing 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

- I. Vivo Bio Labs Private Limited
- II. Vivo Bio Discovery Services Private Limited
- III. Surlogic Life Consultancy Private Limited
- IV. Vivo Bio Consulting Services Private Limited (Formerly known as Donakanti Consultancy Services Private Limited)

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**P C N & ASSOCIATES**

CHARTERED ACCOUNTANTS

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Tel. : (91-40) 2311 9499

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Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 didn't review the interim financial information of four subsidiaries, included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 0.62 Lakhs and total comprehensive income of Rs. 0.62 Lakhs for the quarter ended 30th June, 2021, as considered in the consolidated unaudited financial results. These interim financial information have been reviewed by other auditor's whose report has been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us stated in paragraph 3 above.

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

For P C N & Associates  
Chartered Accountants  
FRN: 016016S

**M Mohana Saradhi**

Partner

M.No. 244686

UDIN: 21244686AAAACO2503



Place: Hyderabad

Date: 13-08-2021