

Date: 10<sup>th</sup> August, 2022

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

Dear Sir/Madam,

**Subject : Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2022**  
**Reference : Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**  
**Scrip Code : 511509**

With reference to the above cited subject and our letter dated 27<sup>th</sup> July 2022, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. Wednesday, 10<sup>th</sup> August, 2022, *inter-alia*, approved the Un-Audited Standalone and Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2022.

The meeting commenced at 07.00 p.m. and concluded at 08.00 p.m.

This is for your information and records.

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited

  
Jyotika Aasat  
Company Secretary



Encl. as above

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022					
Rs. in Lacs					
S.No	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2022 Un-Audited	31.03.2022 Refer Note#2	30.06.2021 Un-Audited	31.03.2022 Audited
I	Revenue from operations	1,126.33	1530.54	1299.09	5139.10
II	Other Income	0.09	-15.26	22.07	9.21
III	<b>Total Income</b>	<b>1,126.42</b>	<b>1515.28</b>	<b>1321.16</b>	<b>5148.31</b>
IV	<b>Expenses</b>				
	a) Increase/(decrease) in stock in trade and WIP	-52.83	343.08	201.72	346.52
	b) Consumption of Raw materials				
	c) Purchase of traded goods	134.85	299.28	131.38	797.28
	d) Employees Cost	312.98	280.25	219.15	942.19
	e) Depreciation and amortisation	233.47	220.49	178.71	744.08
	f) Finance Cost	176.26	86.61	85.97	399.33
	g)Administrative Expenditure	253.05	447.32	285.80	1471.53
	<b>Total</b>	<b>1,057.79</b>	<b>1677.02</b>	<b>1102.72</b>	<b>4700.92</b>
V	Profit Before Tax (III-IV)	<b>68.63</b>	<b>-161.74</b>	<b>218.44</b>	<b>447.39</b>
	Exceptional Item				
VI	<b>Profit Before Tax</b>	<b>68.63</b>	<b>-161.74</b>	<b>218.44</b>	<b>447.39</b>
VII	<b>Tax Expense</b>				
	a. Current Tax	11.46	-48.78	50.57	75.85
	b. Deffered tax	25.57	-45.03	44.55	151.22
	<b>Total Tax Expense</b>	<b>37.03</b>	<b>-93.82</b>	<b>95.12</b>	<b>227.06</b>
	<b>Net Profit After Tax (V-VI)</b>	<b>31.61</b>	<b>(67.92)</b>	<b>123.32</b>	<b>220.33</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+IX)</b>	<b>31.61</b>	<b>-67.92</b>	<b>123.32</b>	<b>220.33</b>
X	Paid Up Share Capital (Face value of Rs.10/-) (in lakh units)	1,487.65	1426.35	1420.45	1426.35
XI	<b>Earnings per equity share:</b>				
	1)Basic	0.22	-0.48	0.87	1.56
	2)Diluted	0.22	-0.48	0.83	1.56

Place: Hyderabad  
Date: 10th August, 2022



For Vivo Bio Tech Ltd

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

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022					
S.No.	PARTICULARS	QUARTER ENDED			Rs. in Lacs
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-Audited	Refer Note#2	Un-Audited	Audited
I	Revenue from operations	1,126.33	1530.54	1299.71	5139.10
II	Other Income	0.09	15.26	22.07	9.83
III	<b>Total Income</b>	<b>1126.42</b>	<b>1515.28</b>	<b>1321.78</b>	<b>5148.93</b>
IV	<b>Expenses</b>				
	a) Increase/(decrease) in stock in trade and WIP	(52.83)	343.08	131.38	346.52
	b) Consumption of Raw materials				
	c) Purchase of traded goods	134.05	209.20	201.72	797.20
	d) Employees Cost	312.98	280.25	219.15	942.19
	e) Depreciation and amortisation	233.47	221.06	285.80	744.65
	f) Finance Cost	176.26	86.61	85.97	399.33
	g)Administrative Expenditure	253.05	447.53	178.71	1471.74
	<b>Total</b>	<b>1057.79</b>	<b>1677.80</b>	<b>1102.72</b>	<b>4701.70</b>
V	Profit Before Tax & Exceptional Item (III-IV)	68.63	-162.52	219.06	447.23
	Exceptional Item				
VI	Profit Before Tax	68.63	-162.52	219.06	447.23
VII	Tax Expense				
	a. Current Tax	11.46	-48.78	50.57	75.85
	b. Deferred tax	25.57	-45.03	44.55	151.22
	<b>Total Tax Expense</b>	<b>37.03</b>	<b>-93.81</b>	<b>95.12</b>	<b>227.07</b>
	<b>Net Profit After Tax (V-VI)</b>	<b>31.60</b>	<b>-68.71</b>	<b>123.94</b>	<b>220.16</b>
VIII	Minority Interest				
IX	Other Comprehensive Income				
	a.Items that will be reclassified to profit or loss (Net of Tax)				
X	<b>Total other Comprehensive Income(VII+VIII+IX)</b>	<b>31.60</b>	<b>-68.71</b>	<b>123.94</b>	<b>220.16</b>
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,487.65	1426.35	1420.45	1426.35
XII	<b>Earnings per equity share:</b>				
	1)Basic	0.22	0.49	0.87	1.56
	2)Diluted	0.22	0.49	0.84	1.56

Place: Hyderabad  
Date: 10th August, 2022



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 10<sup>th</sup> August, 2022.
2. The figures for the quarter ended 31<sup>st</sup> March 2022 are the balancing figure between the audited figures of the full financial year ended 31<sup>st</sup> March 2022 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 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 6,13,000 equity shares to the promoter group pursuant to conversion of warrants during the quarter ended 30<sup>th</sup> June, 2022.
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.

For Vivo Bio Tech Limited



Kalyan Ram Mangipudi  
Whole Time Director  
DIN: 02012580



Place: Hyderabad  
Date: 10<sup>th</sup> August, 2022



**P C N & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Plot No. "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 Biotech Limited**

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

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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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 thereunder 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



K. Gopala Krishna  
Partner  
M.No. 203605  
UDIN: 22203605AOSMUW6367

Place: Hyderabad  
Date: 10.08.2022



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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, 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").

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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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.

The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

Four subsidiaries, whose interim financial results and other financial information after eliminations reflect total revenues of Rs. Nil , total net loss after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended June 30,2022, as considered in the Statement whose interim financial results and other financial information have not been reviewed by their auditors;

These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiary is based solely on such unaudited interim financial results and other unaudited financial information.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the financial results certified by the Management

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

K. Gopala Krishna  
Partner

M.No. 203605

UDIN: 22203605AOSNPF9591

Place: Hyderabad

Date: 10.08.2022.