

2nd February, 2022

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 Third quarter and nine months ended 31st December, 2021.
2. Limited Review Reports on Standalone and Consolidated Financial Results for the Third quarter and nine months ended 31st December, 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



S.No.	PARTICULARS	UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021						Rs. in Lacs
		QUARTER ENDED		NINE MONTHS ENDED		Year Ended		
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	
I	Revenue from operations	1,292.02	1,017.45	1,187.46	3,608.56	3,569.39	5,177.52	
II	Other Income	0.00	2.39	0.00	24.47	0.00	7.87	
III	Total Income	1,292.02	1,019.84	1,187.46	3,633.03	3,569.39	5,185.38	
IV	Expenses	(12.27)	(186.01)	83.32	3.44	72.61	(269.86)	
	a) Increase/(decrease) in stock in trade and WIP	-	-	-	-	-	-	
	b) Consumption of Raw materials	132.65	233.98	158.56	498.00	479.75	990.56	
	c) Purchase of traded goods	239.36	203.44	174.96	661.94	590.23	856.99	
	d) Employees Cost	171.03	173.86	131.49	523.59	383.81	559.14	
	e) Depreciation and amortisation	120.37	106.38	54.30	312.72	227.63	352.99	
	f) Finance Cost	356.81	381.61	292.18	1,024.21	1,060.97	1833.38	
	g) Administrative Expenditure	1007.94	913.24	894.81	3023.90	2815.00	4323.20	
V	Profit Before Tax (III-IV)	284.08	106.60	292.66	609.12	754.39	862.18	
VI	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00	
VII	Profit Before Tax	284.08	106.60	292.66	609.12	754.39	862.18	
	Tax Expense	43.76	30.30	103.79	124.63	196.14	135.76	
	a. Current Tax	103.11	48.59	(36.42)	196.25	19.75	157.97	
	b. Deferred tax	146.87	78.89	67.37	320.88	215.89	293.74	
	Total Tax Expense	137.21	27.71	225.29	288.24	538.50	568.44	
VIII	Net Profit After Tax (VI-VII)							
	Other Comprehensive Income							
	a. Items that will be reclassified to profit or loss (Net of Tax)							
IX	Total other Comprehensive Income(VII+VIII+IX)							
X	Paid Up Share Capital (Face value of Rs.10/-) (in lakh Units)	137.21	27.71	225.29	288.24	538.50	568.44	
XI	Earnings per equity share:	1420.45	1420.45	1288.75	1420.45	1288.75	1341.95	
	1) Basic	0.97	0.20	1.75	2.03	4.18	4.24	
	2) Diluted	0.93	0.19	1.72	1.95	4.12	4.20	

Place: Hyderabad

Date: 2nd February, 2022



For Vivo Bio Tech Ltd

M. Kalyan Ram
Whole Time Director
DIN:02012580

Vivo Bio Tech Ltd
Registered Office: Survey # 349/A, Pregnapur Village, Gajwel - 502311
Siddipet District, Telangana, India
E-mail: investors@vivo.bio.com, Website: www.vivo.bio.com, CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

S.No.	PARTICULARS	UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021										Rs. in Lacs	
		31.12.2021		30.09.2021		31.12.2020		31.12.2021		31.12.2020		31.03.2021	
		Un-Audited	Audited	Un-Audited	Audited	Un - Audited	Audited						
I	Revenue from operations	1292.02	1016.83	1187.46	3608.56	72.61	0.00	3.44	0.00	0.00	0.00	5177.52	
II	Other Income	0.00	3.01	0.00	25.09	0.00	0.00	0.00	0.00	0.00	0.00	7.87	
III	Total Income	1292.02	1019.84	1187.46	3633.65							5185.38	
IV	Expenses												
	a) Increase/(decrease) in stock in trade and WIP	(12.27)	(115.67)	83.32	3.44	72.61	3.44	0.00	0.00	0.00	0.00	(269.86)	
	b) Consumption of Raw materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	c) Purchase of traded goods	132.65	163.63	158.56	498.00	479.75	498.00	479.75	498.00	479.75	498.00	990.56	
	d) Employees Cost	239.36	203.44	174.96	661.94	590.23	661.94	590.23	661.94	590.23	661.94	856.99	
	e) Depreciation and amortisation	171.03	173.86	134.02	523.59	391.36	523.59	391.36	523.59	391.36	523.59	559.14	
	f) Finance Cost	120.37	106.38	54.30	312.72	227.63	312.72	227.63	312.72	227.63	312.72	353.00	
	g) Administrative Expenditure	356.80	381.61	292.18	1024.21	1060.97	1024.21	1060.97	1024.21	1060.97	1024.21	1833.59	
V	Total	1007.94	913.24	897.33	3023.90	2815.00	3023.90	2815.00	3023.90	2815.00	3023.90	4323.41	
VI	Profit Before Tax & Exceptional Item (III-IV)	284.08	106.60	290.13	609.74	754.39	609.74	754.39	609.74	754.39	609.74	861.97	
VII	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
VIII	Profit Before Tax	284.08	106.60	290.13	609.74	754.39	609.74	754.39	609.74	754.39	609.74	861.97	
IX	Tax Expense	43.76	30.30	103.79	124.63	196.14	124.63	196.14	124.63	196.14	124.63	135.76	
X	a. Current Tax	103.11	48.59	(36.42)	196.25	19.75	196.25	19.75	196.25	19.75	196.25	157.97	
XI	b. Deferred tax	146.87	78.89	67.37	320.88	215.89	320.88	215.89	320.88	215.89	320.88	293.74	
XII	Total Tax Expense	137.21	77.71	222.76	288.86	538.50	288.86	538.50	288.86	538.50	288.86	568.23	
	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	a. Items that will be reclassified to profit or loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
X	Total other Comprehensive Income (VII+VIII+IX)	137.21	27.71	222.76	288.86	538.50	288.86	538.50	288.86	538.50	288.86	568.23	
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1420.45	1420.45	1288.75	1420.45	1288.75	1420.45	1288.75	1420.45	1288.75	1420.45	1341.95	
XII	Earnings per equity share:												
	1) Basic	0.97	0.20	1.73	2.03	4.18	2.03	4.18	2.03	4.18	2.03	4.23	
	2) Diluted	0.93	0.19	1.70	1.95	4.12	1.95	4.12	1.95	4.12	1.95	4.19	

Place: Hyderabad
Date: 2nd February, 2022

For Vivo Bio Tech Ltd



M. Kalyan Ram
Whole Time Director
DIN:02012580

Notes:

1. The above Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 2nd February, 2022. These results have been subjected to limited review carried out by the Statutory Auditors.
2. 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.
3. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
4. An Extract of the detailed format of Un-Audited Financial Results filed with stock exchange under Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 will be published in Newspaper.
5. The above financial results are available on the stock exchange website www.bseindia.com and company's website www.vivobio.com.
6. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

For Vivo Bio Tech Limited



M. Kalyan Ram
Whole Time Director
DIN: 02012580

Place: Hyderabad
Date: 2nd February, 2022



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 Ind AS Standalone Financial 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
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 and nine months ended 31st December 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019

The preparation of "the 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 the Indian Accounting Standard 34 ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We have conducted our review 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 analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

exes



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

Based on our review conducted, 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.

For P C N & Associates
Chartered Accountants
Firm's Registration No: 016016S

ex. eff

M. Mohana Saradhi
Partner
M.No. 244686
UDIN: 22244686AAAAAQ7488



Place: Hyderabad
Date: 02-02-2022



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 Ind AS Consolidated Financial 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
Vivo Bio Tech Limited

We have reviewed the accompanying Statement of Consolidated Unaudited 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 31st December, 2021 and for the period from 01-04-2021 to 31-12-2021 ("the Statement"), being submitted by the "Holding Company" pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 (ICAI). 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.





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

"The Statement" includes the Ind AS financial 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)

Based on our review conducted and procedures performed as stated above and based on the considerations of the review reports of other auditors referred to in paragraph 6 below, 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 results and other unaudited financial information in respect of 4 subsidiaries, whose interim Ind AS financial results and other financial information reflect total assets of Rs. 366.41 Lakhs as at 31.12.2021 and total revenue of Rs. 0.62 Lakhs, total net profit/(loss) after tax of Rs. 0.62 Lakhs for the period from 01-04-2021 to 31-12-2021, as considered in the consolidated unaudited financial results. 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 subsidiaries 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

Firm's Registration No: 016016S

M. Mohana Saradhi

M. Mohana Saradhi

Partner

Membership No. 244686

UDIN: 22244686AAAAAR1572



Place: Hyderabad

Date: 02.02.2022