

February 12, 2024

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 Third Quarter and Nine Months ended  
December 31, 2023  
**Reference** : Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulation, 2015  
**Scrip** : 511509

With reference to the above cited subject and our letter dated January 30, 2024, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. Monday, February 12, 2024, *inter-alia*, considered and approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the Third Quarter and Nine Months ended December 31, 2023.

The meeting commenced at 6.00pm and concluded at 7.15pm

This is for your information and records.

Thanking You,

Yours faithfully

For Vivo Bio Tech Limited

*A.V. Kiran*

Vaishnavi Kiran Ayinampudi  
Company Secretary & Compliance Officer  
M.No. A60906



Encl as above

Vivo Bio Tech Limited  
3rd Floor, Ilyas Mohammed Khan Estate, #8-2-672/5&6  
Road No.1, Banjara Hills, Hyderabad-500034, Telangana  
E-mail:investors@vivo.bio.com CIN: 1659931G1987PLC007163

**Vivo Bio Tech Ltd.**  
Your Drug Discovery Partner

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE THIRD QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2023

S.No.	PARTICULARS	QUARTER ENDED				NINE MONTHS ENDED		YEAR ENDED
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023	
I	Revenue from operations	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
II	Other Income	1,284.89	926.19	1,353.61	3,369.29	3,747.20	5,223.02	
III	Total Income	2.97	-	0.86	2.97	1.54	3.59	
IV	Expenses	1287.86	926.19	1354.47	3,372.26	3,748.74	5,226.61	
	a) Increase/(decrease) in stock in trade and WIP	(19.67)	(143.66)	90.24	-72.32	148.98	183.94	
	b) Consumption of Raw materials	-	-	-	-	-	-	
	c) Purchase of traded goods	117.72	153.83	176.88	355.93	401.00	493.05	
	d) Employees Cost	294.95	202.98	351.65	799.97	1,007.18	1,352.35	
	e) Depreciation and amortisation	227.65	230.30	230.28	686.47	700.54	926.57	
	f) Finance Cost	222.17	209.07	208.36	625.95	563.70	765.13	
	g)Administrative Expenditure	254.20	227.26	242.42	713.68	752.93	1,043.49	
	Total	1,097.02	879.78	1,299.83	3,109.68	3,574.33	4,764.52	
V	Profit Before Tax & Exceptional Item (III-IV)	190.84	46.41	54.64	262.58	174.41	462.08	
	Exceptional Items	-	-	-	-	-	-	
	Prior Period Items	-	-	-	-	-	-	
VI	Profit Before Tax	190.84	46.41	54.64	262.58	174.41	462.08	
VII	Tax Expense							
	a. Current Tax	59.65	17.84	9.53	94.62	29.53	103.05	
	b. Deferred tax	(0.89)	(4.11)	30.18	(11.06)	86.29	94.13	
	Total Tax Expense	58.76	13.73	39.71	83.56	115.83	197.17	
	Net Profit After Tax (V-VI)	132.08	32.68	14.93	179.02	58.58	264.91	
VIII	Minority Interest	-	-	-	-	-	-	
IX	Other Comprehensive Income	-	-	-	-	-	-	
	a.Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-	-	-	
X	Total other Comprehensive Income(VII+VIII)	132.08	32.68	14.93	179.02	58.58	264.91	
XI	Paid Up Share Capital (Face value of Rs.10/-) (in lakh Units)	1490.35	1490.35	1487.65	1490.35	1487.65	1,490.35	
XII	Earnings per equity share:							
	1)Basic	0.89	0.22	0.10	1.20	0.40	1.78	
	2)Diluted	0.89	0.22	0.10	1.20	0.40	1.78	

Place: Hyderabad  
Date: February 12, 2024

For Vivo Bio Tech Limited

*M. Kalyan Ram*

M. Kalyan Ram  
Whole Time Director  
DIN:02012580



UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE THIRD QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2023

S.No.	PARTICULARS	QUARTER ENDED				NINE MONTHS ENDED		YEAR ENDED	Rs. in Lacs
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023		
I	Revenue from operations	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited		
II	Other Income	1,270.59	904.24	1,342.02	3,333.04	3,722.19	5,162.29	3.59	
III	Total Income	2.97	-	0.86	2.97	1.54	3.59		
IV	Expenses	1273.56	904.24	1342.88	3336.01	3723.73	5,165.79		
	a) Increase/(decrease) in stock in trade and WIP	-19.67	(143.66)	90.23	-72.32	148.98	183.34		
	b) Consumption of Raw materials	-	-	-	-	-	-		
	c) Purchase of traded goods	117.72	153.83	176.88	355.93	401.00	493.05		
	d) Employees Cost	280.64	189.15	338.90	760.35	981.29	1,315.01		
	e) Depreciation and amortisation	227.65	230.30	230.28	686.47	700.54	926.57		
	f) Finance Cost	222.17	209.07	208.35	625.95	563.70	765.13		
	g) Administrative Expenditure	254.16	227.26	242.42	713.62	752.79	1,021.54		
	Total	1,082.67	865.95	1,287.06	3,070.00	3,548.30	4,705.24		
V	Profit Before Tax & Exceptional Items (III-IV)	190.89	38.29	55.82	266.01	175.42	460.54		
	Exceptional Items	-	-	-	-	-	-		
	Prior Period Items	-	-	-	-	-	-		
VI	Profit Before Tax	190.89	38.29	55.82	266.01	175.42	460.54		
VII	Tax Expense								
	a. Current Tax	59.65	17.84	9.53	94.62	29.49	103.20		
	b. Deferred tax	-0.89	(4.11)	30.18	(11.06)	86.29	94.13		
	Total Tax Expense	58.76	13.73	39.71	83.56	115.78	197.14		
	Net Profit After Tax (V-VI)	132.13	24.56	16.11	182.45	59.64	263.40		
VIII	Other Comprehensive Income								
	a) Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-	-	-		
IX	Total other Comprehensive Income (VII+VIII)	132.13	24.56	16.11	182.45	59.64	263.40		
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1490.35	1,490.35	1,487.65	1490.35	1487.65	1,490.35		
XI	Earnings per equity share:								
	1) Basic	0.89	0.16	0.11	1.22	0.40	1.77		
	2) Diluted	0.89	0.16	0.11	1.22	0.40	1.77		

Place: Hyderabad  
Date: February 12, 2024

For Vivo Bio Tech Limited

M. Kalvan Ram  
Whole Time Director  
DIN:02012580



**Notes:**

1. The above Un-Audited Financial Results for the Third Quarter and Nine Months ended December 31, 2023, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 12, 2024.
2. 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.
3. 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).
4. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
5. 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).
6. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

Date: February 12, 2024  
Place: Hyderabad

For Vivo Bio Tech Limited

  
M. Kalyan Ram  
Whole Time Director  
DIN: 02012580





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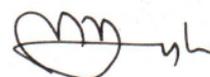
**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended**

**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 31 December, 2023 and for the period from 01 April 2023 to 31 December 2023 (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.




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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:

1. Vivo Bio Labs Private Limited
2. Vivo Bio Discovery Services Private Limited
3. Surlogic Life Consultancy Private Limited
4. 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, 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 Standards 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. Murali & Co.  
Chartered Accountants  
FRN: 007257S

M V Joshi

Partner

M.No. 024784

UDIN: 24024784BKAUBX7282



Place: Hyderabad

Date: 12.02.2024.



**P. MURALI & CO.,**  
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**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 **M/s. VIVO BIO TECH LIMITED** (the "Company") for the quarter ended 31 December, 2023 and for the period from 01 April 2023 to 31 December 2023 (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 issue a report 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. Murali & Co.  
Chartered Accountants  
FRN: 007257S

M V Joshi  
Partner  
M. No. 024784

UDIN: 24024784BKAUBW4508



Place: Hyderabad  
Date: 12.02.2024.