

10th February, 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 third quarter and nine months ended 31st December, 2020.
2. Limited Review Report on Standalone Financial Results for the third quarter and nine months ended 31st December, 2020 issued by the Statutory Auditors.
3. Limited Review Report on Consolidated Financial Results for the third quarter and nine months ended 31st December, 2020 issued by the Statutory Auditors.



This is for your information on record.

Thanking You
Yours Truly

For Vivo Bio Tech Ltd

A. Karthik
A. Karthik
Company Secretary



S.No.	PARTICULARS	UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QTR AND NINE MONTHS ENDED 31ST DECEMBER, 2020						Rs. in Lacs	
		QUARTER ENDED		NINE MONTHS ENDED		Year Ended			
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2019	31.03.2020
		Un-Audited	Un-Audited	Un - Audited	Un-Audited	Un - Audited	Un - Audited	Audited	Audited
I	Revenue from operations	1,187.46	1466.53	1,410.70	3,569.39	4,099.69	5535.22		
II	Other Income		0.00	0.00		2.93	5.32		
III	Total Income	1,187.46	1466.53	1410.70	3,569.39	4102.62	5540.54		
IV	Expenses								
	a) Increase/(decrease) in stock in trade and WIP	83.32	(101.32)	(17.99)	72.61	(147.59)	-234.23		
	b) Consumption of Raw materials						0.00		
	c) Purchase of traded goods	158.56	197.96	206.29	479.75	730.05	1089.97		
	d) Employees Cost	174.96	258.22	263.46	590.23	740.99	999.77		
	e) Depreciation and amortisation	131.49	125.90	145.42	383.81	398.31	517.16		
	f) Finance Cost	54.30	102.97	67.87	227.63	230.50	309.84		
	g)Administrative Expenditure	292.18	512.91	579.61	1,060.97	1,652.26	2432.48		
	Total	894.81	1096.64	1244.66	2815.00	3604.52	5114.99		
V	Profit Before Tax (III-IV)	292.66	369.89	166.04	754.39	498.11	425.55		
VI	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00		
VI	Profit Before Tax	292.66	369.89	166.04	754.39	498.11	425.55		
VII	Tax Expense								
	a. Current Tax	103.79	73.99	45.30	196.14	128.11	112.33		
	b. Deferred tax	(36.42)	80.45	-10.45	19.75	(114.76)	-131.14		
	Total Tax Expense	67.37	154.43	34.85	215.89	13.36	(18.81)		
	Net Profit After Tax (VI-VII)	225.29	215.45	131.19	538.50	484.75	444.36		
VIII	Other Comprehensive Income								
	a.Items that will be reclassified to profit or loss (Net of Tax)		0.00	0.00	0.00	0.00	0.00		
IX	Total other Comprehensive Income(VIII+IX)	225.29	215.45	131.19	538.50	484.75	444.36		
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1288.75	1288.75	1288.75	1288.75	1288.75	1288.75		
XI	Earnings per equity share:								
	1)Basic	1.75	1.67	1.02	4.18	3.76	3.45		
	2)Diluted	1.72	1.67	1.02	4.12	3.76	3.45		
Place: Hyderabad									
Date: 10th February, 2021									
									
For Vivo Bio Tech Ltd  M. Kalyan Ram Whole Time Director & Chairperson DIN:02012580									

Vivo Bio Tech Ltd
8-2-672/5&6, 3rd Floor, Ilyas Mohammed Khan Estate
Road No.1, Banjara Hills, Hyderabad-500034
E-mail:investors@vivobio.com, Website:www.vivobio.com, CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

S.No.	PARTICULARS	UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR AND NINE MONTHS ENDED 31ST DECEMBER, 2020										Rs. in Lacs	
		QUARTER ENDED			NINE MONTHS ENDED			Year Ended					
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.12.2019	31.12.2020	31.03.2020	31.12.2019	31.03.2020	Un - Audited	Audited
I	Revenue from operations	1187.46	1466.53	1410.70	3569.39	4099.69	4099.69	5535.22					
II	Other Income	0.00	0.00	0.00	0.00	2.93	2.93	5.32					
III	Total Income	1187.46	1466.53	1410.70	3569.39	4102.62	4102.62	5540.54					
IV	Expenses												
	a) Increase/(decrease) in stock in trade and WIP	83.32	-101.32	(17.99)	72.61	(147.59)	(147.59)	-234.23					
	b) Consumption of Raw materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	c) Purchase of traded goods	158.56	197.96	206.29	479.75	730.05	730.05	1089.97					
	d) Employees Cost	174.96	258.22	263.46	590.23	740.99	740.99	999.77					
	e) Depreciation and amortisation	134.02	130.92	145.42	391.36	398.31	398.31	517.16					
	f) Finance Cost	54.30	102.97	67.87	227.63	230.50	230.50	309.84					
	g)Administrative Expenditure	292.18	517.91	579.61	1060.97	1652.26	1652.26	2432.7					
V	Total	897.33	1101.66	1244.66	2815.00	3604.52	3604.52	5115.20					
VI	Profit Before Tax & Exceptional Item (III-IV)	290.13	364.86	166.04	754.39	498.11	498.11	425.33					
VII	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	Profit Before Tax	290.13	364.86	166.04	754.39	498.11	498.11	425.33					
	Tax Expense												
	a. Current Tax	103.79	73.99	45.30	196.14	128.11	128.11	112.33					
	b. Deferred tax	(36.42)	80.45	(10.45)	19.75	(114.76)	(114.76)	-131.14					
	Total Tax Expense	67.37	154.43	34.85	215.89	13.36	13.36	-18.81					
VIII	Net Profit After Tax (VI-VII)	222.76	210.43	131.19	538.50	484.75	484.75	444.15					
IX	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
	Other Comprehensive Income												
	a-Items that will be reclassified to profit or loss (Net of Tax)												
X	Total other Comprehensive Income(VIII+IX)	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
XI	Paid Up Share Capital (Face value of Rs.10/-) (in lakh Units)	222.76	210.43	131.19	538.50	484.75	484.75	444.15					
XII	Earnings per equity share:												
	1)Basic	1.73	1.63	1.02	4.18	3.76	3.76	3.45					
	2)Diluted	1.70	1.63	1.02	4.12	3.76	3.76	3.45					



Place: Hyderabad
Date: 10th February, 2021

For Vivo Bio Tech Ltd

(Signature)

M. Kalyan Ram
Whole Time Director & Chairperson
DIN:02012580

Notes:

1. The above Un-Audited Financial Results for the third quarter and nine months ended 31st December, 2020 have been subject to a Limited Review by the Statutory Auditors are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 10th February, 2021.
2. The above Un-Audited Financial Results have been prepared in accordance with the IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
3. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
4. The Company has allotted 18,00,000 convertible warrants to the promoter & promoter group during the quarter ended 31st December, 2020.
5. 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.
6. The above financial results are available on the stock exchange website www.bseindia.com and company's website www.vivobio.com
7. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

For Vivo Bio Tech Limited



M. Kalyan Ram

M. Kalyan Ram
Chairperson & Whole Time Director
DIN: 02012580

Place: Hyderabad
Date: 10th February, 2021



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 Biotech Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Vivo Biotech Limited ("the Company") for the quarter and nine months ended 31st December 2020 ("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
2. 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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.

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4. 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

M. Mohana Saradhi



M. Mohana Saradhi

Partner

M.No. 244686

UDIN: 21244686AAAAAG4429

Place: Hyderabad

Date: 10.02.2021



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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 Biotech Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Vivo Biotech 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, 2020 and for the period from 01-04-2020 to 31-12-2020 ("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.
2. 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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on "the Statement" based on our review.
3. 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.





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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.

4. "The Statement" includes the Ind AS financial results of the following entities:

Subsidiaries

1. Vivo Bio Discovery Services Private Limited.
 2. Surlogic Life Consultancy Private Limited.
 3. Vivo Bio Labs Private Limited.
 4. Vivo Bio Consulting Services Private Limited (Formerly Known as Donakanti Consultancy Services Private Limited).
5. 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.





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6. We didn't review the interim financial information of four subsidiaries, included in the consolidated unaudited financial results, whose interim Ind AS financial results and other financial information reflect total assets of Rs. 358.24 lakhs as at 31-12-2020 and total revenue of Rs.1187.46 and Rs. 3569.39 lakhs, total net profit after tax of Rs.222.76 and Rs.538.5 lakhs and total comprehensive income of Rs. 222.76 and Rs. 538.50 lakhs for the quarter ended 31-12-2020 and for the period from 01-04-2020 to 31-12-2020, respectively, as considered in "the Statement". 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, insofar as it relates to the amounts and disclosures 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
Firm's Registration No: 016016S

M. Mohana Saradhi

M. Mohana Saradhi
Partner
Membership No. 244686
UDIN: 21244686AAAAAH5346



Place: Hyderabad
Date: 10.02.2021