

Date: 2<sup>nd</sup> February, 2022

To  
**The Manager**  
**Dept of Corporate Services**  
**BSE Limited**  
**Phiroze Jeejeebhoy Towers**  
**Dalal Street, Mumbai-400001**  
**Scrip Code: 511 509**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting-Reg.**

**Ref:** Regulation 30 & other applicable Regulations of SEBI (LODR) Regulations, 2015.

We wish to inform you that the Board of Directors of the Company, in their just concluded meeting, inter-alia, transacted the following items of business:

1. Approved the Un-Audited Standalone Financial Results for the Third Quarter and nine months ended 31<sup>st</sup> December, 2021 as recommended by the Audit committee and Reviewed by the Statutory Auditors.
2. Approved the Un-Audited Consolidated Financial Results for the Third Quarter and nine months ended 31<sup>st</sup> December, 2021 as recommended by the Audit committee and Reviewed by the Statutory Auditors.

The meeting commenced at 07:00 P.M and concluded at 07:45 P.M.

This is for your information and records.

Thanking you,

Yours faithfully,

**For Vivo Bio Tech Limited**

*A. Karthik*  
**A.Karthik**  
**Company Secretary**



Vivo Bio Tech Ltd

Registered Office: Survey # 349/A, Pregnapur Village, Gajwel - 502311

Siddipet District, Telangana, India

E-mail: investors@vivobio.com, Website: www.vivobio.com, CIN: L65993TG1987PLC007163

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

S.No.	PARTICULARS	UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021						Rs. in La	
		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	Audited	
I	Revenue from operations	1,292.02	1017.45	1,187.46	3,608.56	3,569.39	5177.52		
II	Other Income	0.00	2.39	0.00	24.47	0.00	7.87		
III	<b>Total Income</b>	<b>1,292.02</b>	<b>1,019.84</b>	<b>1,187.46</b>	<b>3,633.03</b>	<b>3,569.39</b>	<b>5,185.38</b>		
IV	<b>Expenses</b>								
	a) Increase/(decrease) in stock in trade and WIP	(12.27)	(186.01)	83.32	3.44	72.61	(269.86)		
	b) Consumption of Raw materials	-	-	-	-	-	-		
	c) Purchase of traded goods	132.65	233.98	158.56	498.00	479.75	990.56		
	d) Employees Cost	239.36	203.44	174.96	661.94	590.23	856.99		
	e) Depreciation and amortisation	171.03	173.86	131.49	523.59	383.81	559.14		
	f) Finance Cost	120.37	106.38	54.30	312.72	227.63	352.99		
	g) Administrative Expenditure	356.81	381.61	292.18	1,024.21	1,060.97	1833.38		
	<b>Total</b>	<b>1007.94</b>	<b>913.24</b>	<b>894.81</b>	<b>3023.90</b>	<b>2815.00</b>	<b>4323.20</b>		
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		
VI	Profit Before Tax	284.08	106.60	292.66	609.12	754.39	862.18		
VII	Tax Expense								
	a. Current Tax	43.76	30.30	103.79	124.63	196.14	135.76		
	b. Deferred tax	103.11	48.59	(36.42)	196.25	19.75	157.97		
	<b>Total Tax Expense</b>	<b>146.87</b>	<b>78.89</b>	<b>67.37</b>	<b>320.88</b>	<b>215.89</b>	<b>293.74</b>		
	<b>Net Profit After Tax (VI-VII)</b>	<b>137.21</b>	<b>27.71</b>	<b>225.29</b>	<b>288.24</b>	<b>538.50</b>	<b>568.44</b>		
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	<b>Total other Comprehensive Income(VII+VIII+IX)</b>	<b>137.21</b>	<b>27.71</b>	<b>225.29</b>	<b>288.24</b>	<b>538.50</b>	<b>568.44</b>		
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1420.45	1420.45	1288.75	1420.45	1288.75	1341.95		
XI	<b>Earnings per equity share:</b>								
	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



*(Signature)*

M. Kalyan Ram

Whole Time Director

DIN:02012580

S.No.	PARTICULARS	UNAUDITED CONSOLIDATED 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	1292.02	1016.83	1187.46	3608.56	3569.39	5177.52		
II	Other Income	0.00	3.01	0.00	25.09	0.00	7.87		
III	<b>Total Income</b>	<b>1292.02</b>	<b>1019.84</b>	<b>1187.46</b>	<b>3633.65</b>	<b>3569.39</b>	<b>5185.38</b>		
IV	<b>Expenses</b>								
	a) Increase/(decrease) in stock in trade and WIP	(12.27)	(115.67)	83.32	3.44	72.61	(269.86)		
	b) Consumption of Raw materials	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	990.56		
	d) Employees Cost	239.36	203.44	174.96	661.94	590.23	856.99		
	e) Depreciation and amortisation	171.03	173.86	134.02	523.59	391.36	559.14		
	f) Finance Cost	120.37	106.38	54.30	312.72	227.63	353.00		
	g)Administrative Expenditure	356.80	381.61	292.18	1024.21	1060.97	1833.59		
	<b>Total</b>	<b>1007.94</b>	<b>913.24</b>	<b>897.33</b>	<b>3023.90</b>	<b>2815.00</b>	<b>4323.41</b>		
V	Profit Before Tax & Exceptional Item (III-IV)	284.08	106.60	290.13	609.74	754.39	861.97		
VI	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00		
VII	Profit Before Tax	284.08	106.60	290.13	609.74	754.39	861.97		
	Tax Expense								
	a. Current Tax	43.76	30.30	103.79	124.63	196.14	135.76		
	b. Deferred tax	103.11	48.59	(36.42)	196.25	19.75	157.97		
	<b>Total Tax Expense</b>	<b>146.87</b>	<b>78.89</b>	<b>67.37</b>	<b>320.88</b>	<b>215.89</b>	<b>293.74</b>		
	<b>Net Profit After Tax (VI-VII)</b>	<b>137.21</b>	<b>27.71</b>	<b>222.76</b>	<b>288.86</b>	<b>538.50</b>	<b>568.23</b>		
VIII	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00		
IX	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	0.00		
X	<b>Total other Comprehensive Income(VII+VIII+IX)</b>	<b>137.21</b>	<b>27.71</b>	<b>222.76</b>	<b>288.86</b>	<b>538.50</b>	<b>568.23</b>		
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1420.45	1420.45	1288.75	1420.45	1288.75	1341.95		
XII	<b>Earnings per equity share:</b>								
	1)Basic	0.97	0.20	1.73	2.03	4.18	4.23		
	2)Diluted	0.93	0.19	1.70	1.95	4.12	4.19		

For Vivo Bio Tech Ltd



M. Kalyan Ram  
Whole Time Director  
DIN:02012580

Place: Hyderabad  
Date: 2nd February, 2022

**Notes:**

1. The above Un-Audited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 2<sup>nd</sup> 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](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.

For Vivo Bio Tech Limited



*M. Kalyan Ram*

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

Place: Hyderabad  
Date: 2<sup>nd</sup> 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 31<sup>st</sup> 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.





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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.ers*

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



Place: Hyderabad  
Date: 02-02-2022



**P C N & ASSOCIATES**  
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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 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 31<sup>st</sup> 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**  
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"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  
Partner

Membership No. 244686  
UDIN: 22244686AAAAAR1572



Place: Hyderabad  
Date: 02.02.2022