

Date: 13/09/2017

To  
Deputy Manager  
Dept. of Corporate Services,  
Bombay Stock Exchange Limited  
P J Towers, Dalal Street,  
Fort, MUMBAI - 400001

Sub: Outcome of Board Meeting held on 13<sup>th</sup> September, 2017.

Ref: Script Code# 511509

With reference to subject cited above, the board of Directors of the company in their meeting held on 13<sup>th</sup> September, 2017 has approved Unaudited financial results for the quarter ended on 30<sup>th</sup> June, 2017. In compliance with the Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are herewith enclosing Unaudited Financial results for the quarter ended on 30<sup>th</sup> June, 2017 along with Limited Review Report issued by the Statutory Auditors of the company.

This is for your record and reference.

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited

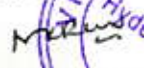
  
M Kalyan Ram  
Whole Time Director  
DIN: 02012580



Rs.in Lakhs			
Statement of Unaudited Financial Results for the Quarter ended on 30th June, 2017			
S.No.	PARTICULARS	QUARTER ENDED	
		30.06.2017	30.06.2016
		Unaudited(IND AS)	Unaudited(IND AS)
I	Revenue from operations	1,096.33	818.19
II	Other income	12.74	23.37
III	<b>Total Income</b>	<b>1,109.07</b>	<b>841.56</b>
IV	<b>Expenses</b>		
	a) Increase/(decrease) in stock in trade and WIP	(338.26)	122.40
	b) Consumption of Raw materials	-	-
	c) Purchase of traded goods	407.47	205.00
	d) Employees Cost	219.90	131.68
	e) Depreciation and amortisation	115.68	83.85
	f) Finance Cost	48.64	9.63
	g)Administrative Expenditure	575.02	237.61
	<b>Total</b>	<b>1,028.45</b>	<b>790.17</b>
V	Profit before Exceptional and Extraordinary Items and Tax	<b>80.62</b>	<b>51.39</b>
VI	Exceptional items	-	-
VII	Profit before Extraordinary Items and Tax	80.62	51.39
VIII	Extraordinary Items	-	-
IX	Profit before tax	80.62	51.39
X	Tax Expense		
	a. Current Tax	15.36	11.31
	b. Deferred tax	(0.59)	-
XI	Profit for the Period from continuing activities	65.85	40.08
XII	Profit/(loss) from discontinuing operations	-	-
XIII	Tax expense of discontinuing operations	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-
XV	Profit (Loss) for the period (XI + XIV)	65.85	40.08
XVI	Other Comprehensive Income		
	a.i.Items that will not be reclassified to profit or loss	-	-
	ii.Income Tax relating to items that will not be reclassified to profit or loss	-	-
	b.i.Items that will be reclassified to profit or loss	-	-
	ii.Income Tax relating to items that will be reclassified to profit or loss	-	-
	Total other Comprehensive Income	-	-
XVII	Total Comprehensive Income(XV+XVI)		
XVIII	Earnings per equity share:		
	1)Basic	0.70	
	2)Diluted	0.70	

Place: Hyderabad  
Dated: 13th September,2017

FOR VIVO BIO TECH LIMITED

  
M.KALYAN RAM  
WHOLE TIME DIRECTOR  
DIN : 02012580



Notes

1. The Company has presented for the first time, its financial results under Indian Accounting Standards("IND AS") from 01<sup>st</sup> April,2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid in the IND AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Financial Results for the Comparative previous period have also been presented in accordance with the recognition and measurement principles laid in the IND AS 34.
2. The Financial results and other financial information for the quarter 30<sup>th</sup> June,2017 has been complied by the management as per Ind As, after exercising necessary due diligence to ensure that financial results provide true and fair view of the results in accordance with Ind As. This information has not been subject to any limited review or audit.
3. The financial results for the preceding quarter and previous year ended March 31, 2017 were not provided as for the quarter ending June 30, 2017, submission of Ind-AS compliant financial results for the preceding quarter and previous year ended March 31, 2017 is not mandatory.
4. The above financial results are recommended by the Audit Committee were considered and approved by the board of directors at their meeting held on 13<sup>th</sup> September,2017.
5. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required



6. An Extract of the detailed format of unaudited financial results filed with stock exchange under Regulation 33 of SEBI( Listing obligations and Disclosure Requirements) Regulations,2015 will be published in Newspaper.
7. Previous year's/period's figures are rearranged/ regrouped wherever necessary

Date: 13<sup>th</sup> September , 2017

Place: Hyderabad

For Vivo Bio Tech Limited

*M Kalyan Ram*



M Kalyan Ram

Whole Time Director

DIN: 02012580



**P. MURALI & CO.,**

CHARTERED ACCOUNTANTS  
6-3-655/2/3, SOMAJIGUDA,  
HYDERABAD - 500 082. INDIA


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**Limited Review Report- Standalone Financial Results**

Review Report to  
The Board of Directors  
Vivo Bio Tech Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Vivo Bio Tech Limited (the 'Company') for the quarter ended June 30th, 2017 (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, read with SEBI Circular No. CIR/CFD/FAC/ 62/2016, dated July 5, 2016.
2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, read with SEBI Circular No. CIR/CFD/ FAC/62/ 2016, dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on 13<sup>th</sup> September, 2017. Our responsibility is to issue a report on the Statement based on our review.
3. We 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.
4. 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/ 62/2016, dated July 5, 2016, 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

  
A Krishna Rao  
Partner  
M.No. 020085



Place: Hyderabad  
Date: 13.09.2017