

28th August, 2020

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 Report 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 First quarter ended 30th June, 2020.
2. Limited Review Report on Standalone Financial Results for the First quarter ended 30th June, 2020 issued by the Statutory Auditors.
3. Limited Review Report on Consolidated Financial Results for the First quarter ended 30th June, 2020 issued by the Statutory Auditors.

This is for your information and records.

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited


A. Karthik
A. Karthik
Company Secretary




UNAUDITED STAND ALONE FINANCIAL RESULTS FOR THE QTR ENDED 30TH JUNE, 2020 in Rs. Lacs					
S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		Un-Audited	Refer Note#2	Un - Audited	Audited
I	Revenue from operations	915.40	1435.53	1334.55	5535.22
II	Other Income	0.00	2.39	0.00	5.32
III	Total Income	915.40	1437.92	1334.55	5540.54
IV	Expenses				
	a) Increase/(decrease) in stock in trade and WIP	90.62	(86.64)	(96.04)	(234.23)
	b) Consumption of Raw materials		0.00	0.00	0.00
	c) Purchase of traded goods	123.23	359.93	204.40	1089.97
	d) Employees Cost	157.05	258.78	221.93	999.77
	e) Depreciation and amortisation	126.42	118.85	126.44	517.16
	f) Finance Cost	70.36	79.34	87.48	309.84
	g)Administrative Expenditure	255.88	780.22	626.53	2432.48
	Total	823.56	1510.48	1170.74	5114.99
V	Profit Before Tax and Exceptional Item(III-IV)	91.84	(72.56)	163.81	425.55
	Exceptional Item				0.00
	Profit Before Tax	91.84	(72.56)	163.81	425.55
VI	Tax Expense				
	a. Current Tax	18.36	(15.79)	63.65	112.33
	b. Deferred tax	(24.28)	(16.38)	(19.98)	(131.14)
	Total Tax Expense	(5.92)	(32.17)	43.67	(18.81)
VII	Net Profit After Tax (V-VI)	97.76	(40.39)	120.14	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
IX	Total other Comprehensive Income(VII+VIII)	97.76	(40.39)	120.14	444.36
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1288.75	1288.75	1275.05	1288.75
XI	Earnings per equity share:				
	1)Basic	0.76	0.31	0.94	3.45
	2)Diluted	0.76	0.31	0.94	3.45

Date 28-08-2020
Place Hyderabad

For Vivo Bio Tech Ltd


M. Kalyan Ram
Whole Time Director
DIN: 02012580

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR ENDED 30TH JUNE, 2020				Rs. in Lacs			
S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED		
		30.06.2020	31.03.2020	30.06.2019	31.03.2020		
		Un-Audited	Refer Note#2	Un - Audited	Audited		
I	Revenue from operations	915.40	1435.53	1334.55	5535.22		
II	Other Income	0.00	2.39	0.00	5.32		
III	Total Income	915.40	1437.92	1334.55	5540.54		
IV	Expenses						
	a) Increase/(decrease) in stock in trade and WIP	90.62	(86.64)	(96.04)	(234.23)		
	b) Consumption of Raw materials	0.00	0.00	0.00	0.00		
	c) Purchase of traded goods	123.23	359.93	204.40	1089.97		
	d) Employees Cost	157.05	258.77	221.93	999.77		
	e) Depreciation and amortisation	126.47	118.84	126.44	517.16		
	f) Finance Cost	70.36	79.34	87.48	309.84		
	g)Administrative Expenditure	255.88	780.43	626.53	2432.48		
	Total	823.56	1510.67	1170.74	5114.99		
V	Profit Before Tax and Exceptional Item(III-IV)	91.84	(72.75)	163.81	425.55		
	Exceptional Item		0.00	0.00	0.00		
	Profit Before Tax	91.84	(72.75)	163.81	425.55		
VI	Tax Expense						
	a. Current Tax	18.36	(15.79)	63.65	112.33		
	b. Deferred tax	(24.28)	(16.38)	(19.98)	(131.14)		
	Total Tax Expense	(5.92)	(32.17)	43.67	(18.81)		
VII	Net Profit After Tax (V-VI)	97.76	(40.58)	120.14	444.36		
VIII	Minority Interest	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		
X	Total other Comprehensive Income(VII+VIII+IX)	97.76	(40.58)	120.14	444.36		
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1288.75	1288.75	1275.05	1288.75		
XII	Earnings per equity share:						
	1)Basic	0.76	(0.31)	0.94	3.45		
	2)Diluted	0.76	(0.31)	0.94	3.45		
Date	28-08-2020					For Vivo Bio Tech Ltd	
Place	Hyderabad					 M. Kalyan Ram Whole Time Director DIN: 02017580	



Notes:

1. The above Un-Audited Financial Results for the First quarter ended 30th June, 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 28th August, 2020
2. The figures for the quarter ended 31st March 2020 are the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2020 and the published year-to-date figures upto the 3rd quarter of respective financial years which were subject to Limited Review by the Statutory Auditor of the Company.
3. The above Un-Audited Financial Results have been prepared in accordance with the IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
4. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
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. Previous year's/period's figures are rearranged/ regrouped wherever necessary

For Vivo Bio Tech Limited



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



Place: Hyderabad
Date: 28th August, 2020



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 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**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of M/s. VIVO BIO TECH LIMITED for the quarter ended 30th June, 2020; this statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are 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.
3. 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 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, 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

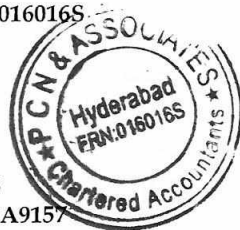
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M Naveen
Partner

Membership No. 237316

UDIN: 20237316AAAAFA9157



Place: Hyderabad

Date: 28-08-2020



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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**

- 1) We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of M/s VIVO BIO TECH LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter ended June 30, 2020 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2) This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 read with the Circular. 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. 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



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- 4) The Statement includes the results of the following 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 in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 (b) above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6) We did not review the interim financial information of four subsidiaries, included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. NIL, total comprehensive income of Rs. NIL for the quarter ended 30th June 2020, as considered in the consolidated unaudited financial results. 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, in so far 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.

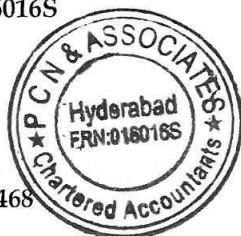
For P C N & Associates
Chartered Accountants
Firm's Registration No: 016016S

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M Naveen
Partner

Membership No. 237316
UDIN: 20237316AAAAFB9468



Place: Hyderabad
Date: 28-08-2020