

August 07, 2023

To,
The Manager
Dept of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Dear Sir/Madam,

Subject : Un-Audited Financial Statements for the First Quarter ended June 30, 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 July 24, 2023, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. **Monday, August 07, 2023, inter-alia**, considered and approved the Un-Audited Standalone & Consolidated Financial Statements of the Company for the first quarter ended June 30, 2023.


The meeting commenced at 07.30 p.m. and concluded at 08.00 p.m.

This is for your information and records.

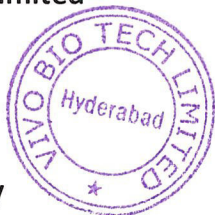
Thanking You,

Yours faithfully

For Vivo Bio Tech Limited



Jyotika Aasat
Company Secretary



Encl as above

Vivo Bio Tech Limited
03rd Floor, Ilyas Mohammed Khan Estate, 8-2-672, 5&6,
Road No.1, Banjara Hills, Hyderabad-500034
E-mail:investors@vivo.bio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2023

S.No.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Un-Audited	Refer Note #2	Un-Audited	Audited
I	Revenue from operations	1,158.21	1,440.01	1,126.33	5,162.29
II	Other Income	-	2.05	0.09	3.59
III	Total Income	1,158.21	1,442.06	1,126.42	5,165.79
IV	Expenses	91.02	34.96	-52.83	183.34
	a) Increase/(decrease) in stock in trade and WIP	-	-	-	-
	b) Consumption of Raw materials	84.38	92.05	134.85	493.05
	c) Purchase of traded goods	290.55	333.72	312.98	1,315.01
	d) Employees Cost	228.52	226.03	233.47	926.57
	e) Depreciation and amortisation	194.72	201.43	176.26	765.13
	f) Finance Cost	232.2	268.75	253.05	1,021.54
	g) Administrative Expenditure	1,121.39	1,156.94	1,057.79	4,705.24
	Total	36.82	285.11	68.63	460.54
V	Profit Before Tax & Exceptional Items (III-IV)	-	-	-	-
	Exceptional item	-	-	-	-
	Prior Period Items	-	-	-	-
VI	Profit Before Tax	36.82	285.11	68.63	460.54
VII	Tax Expense	17.13	73.53	11.46	103.02
	a. Current Tax	-6.06	7.84	25.57	94.13
	b. Deferred tax	11.07	81.36	37.03	197.14
	Total Tax Expense	25.75	203.75	31.61	263.40
	VIII Net Profit After Tax (V-VI)	-	-	-	-
IX	Other Comprehensive Income	-	-	-	-
	a. Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-
X	Total other Comprehensive Income (VI+VIII+IX)	25.75	203.75	31.61	263.40
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,490.35	1,490.35	1,487.65	1,490.35
XII	Earnings per equity share:				
	1) Basic	0.17	1.37	0.22	1.77
	2) Diluted	0.17	1.37	0.22	1.77

Place: Hyderabad
Date: August 07, 2023

For Vivo Bio Tech Limited



Kalyan Ram Mangipudi
Whole Time Director
DIN: 02012580

Vivo Bio Tech Limited
03rd Floor, Ilyas Mohammed Khan Estate, 8-2-672/5&6,
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E-mail:investors@vivobio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2023

S.No.	ARTICULARS	Rs. in Lacs			
		QUARTER ENDED			YEAR ENDED
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Un-Audited	Refer Note #2	Un-Audited	Audited
I	Revenue from operations	1,158.21	1,475.82	1,126.33	5,222.02
II	Other Income	-	2.05	0.09	3.59
III	Total Income	1,158.21	1,477.87	1,126.42	5,225.61
IV	Expenses				
	a) Increase/(decrease) in stock in trade and WIP	91.02	34.96	-52.83	183.94
	b) Consumption of Raw materials	-	-	-	-
	c) Purchase of trade goods	84.38	92.05	134.85	493.05
	d) Employees Cost	302.04	345.17	312.98	1,352.35
	e) Depreciation and amortisation	228.52	226.03	233.47	925.57
	f) Finance Cost	194.72	201.43	176.26	765.13
	g) Administrative Expenditure	232.22	290.56	253.05	1,043.49
	Total	1,132.90	1,190.19	1,057.79	4,764.52
V	Profit Before Tax & Exceptional Item (III-IV)	25.31	287.67	68.63	462.08
	Exceptional Item	-	-	-	-
	Prior Period Items	-	-	-	-
VI	Profit Before Tax	25.31	287.67	68.63	462.08
VII	Tax Expense				
	a. Current Tax	17.13	73.52	11.46	103.05
	b. Deferred tax	-6.06	7.84	25.57	94.13
	Total Tax Expense	11.07	81.35	37.03	197.17
	VIII Net Profit-After Tax (V-VI)	14.24	206.32	31.60	264.91
IX	Minority Interest	-	-	-	-
X	Other Comprehensive Income				
	a. Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-
XI	Total other Comprehensive Income(VII+VIII+IX)	14.24	206.32	31.60	264.91
XII	Paid Up Share Capital (Face value of Rs.10/-) (in lakh Units)	1,490.35	1,490.35	1,487.65	1,490.35
XIII	Earnings per equity share:				
	1) Basic	0.10	1.38	0.22	1.78
	2) Diluted	0.10	1.38	0.22	1.78

Place: Hyderabad
Date: August 07, 2023



For Vivo Bio Tech Limited

Kalyan Ram Mangipudi
Whole Time Director
DIN: 02012580

Notes:

1. The above Un-Audited Financial Results for the 01st Quarter June 30, 2023, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on August 07, 2023.
2. The figures for the quarter ended March 31, 2023 are the balancing figure between the audited figures of the full financial year 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 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.
4. 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).
5. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
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.

Date: August 07, 2023

Place: Hyderabad

For Vivo Bio Tech Limited



Kalyan Ram Mangipudi
Whole Time Director
DIN: 02012580





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
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HYDERABAD - 500 082. INDIA

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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 Biotech Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Vivo Biotech Limited** (the "Company") for the quarter ended June 30, 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 there under 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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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: 23024784BGVPSV3361



Place: Hyderabad
Date: 07-08-2023



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 June 30, 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 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.Murali & Co,
Chartered Accountants
FRN: 007257S

M V Joshi
Partner

M.No. 024784

UDIN: 23024784BGVPSW6139



Place: Hyderabad

Date: 07-08-2023