

Date: 07/12/2017

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 07th December, 2017.

Ref: Script Code# 511509

With reference to subject cited above, the board of Directors of the company in their meeting held on 07th December, 2017 has approved Unaudited financial results for the quarter and half year ended on 30th September, 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 and half year ended on 30th September, 2017 along with Limited Review Report issued by the Statutory Auditors of the company.

This is for your record and reference.

The Board Meeting started at 3 PM and ended at 7.10 PM

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited


M Kalyan Ram
Whole Time Director
DIN: 02012580



Rs in Lakhs						
Statement of Standalone Unaudited Financial Results for the Quarter and half year ended on 30th September, 2017						
S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
		(IND AS)	(IND AS)	(IND AS)	(IND AS)	(IND AS)
I	Revenue from operations	1,163.84	1,096.33	891.85	2,260.17	1,710.04
II	Other income	-	12.74	12.58	12.74	35.95
III	Total Income	1,163.84	1,109.07	904.42	2,272.91	1,745.98
IV	Expenses					
	a) Increase/(decrease) in stock in trade and WIP	(4.86)	(338.26)	(81.59)	(343.13)	40.81
	b) Consumption of Raw materials	-	-	-	-	-
	c) Purchase of traded goods	231.67	407.47	200.92	639.14	405.92
	d) Employees Cost	186.86	219.90	137.15	406.76	268.83
	e) Depreciation and amortisation	111.58	115.68	96.80	227.27	180.65
	f) Finance Cost	62.58	48.64	8.70	111.22	18.33
	g)Administrative Expenditure	476.52	575.02	401.92	1,051.54	639.53
	Total	1,061.25	1,028.15	762.00	1,002.80	1,551.07
V	Profit before Exceptional and Extraordinary Items and Tax	99.49	80.62	140.52	180.11	191.91
VI	Exceptional items	-	-	-	-	-
VII	Profit before Extraordinary Items and Tax	99.49	80.62	140.52	180.11	191.91
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax	99.49	80.62	140.52	180.11	191.91
X	Tax Expense					
	a. Current Tax	18.96	15.36	25.02	34.32	36.33
	b. Deferred tax	(7.10)	(0.59)	-	(7.70)	-
XI	Profit for the Period from continuing activities	87.64	65.85	115.50	153.49	155.58
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)	87.64	65.85	115.50	153.49	155.58
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	0.94	0.70	1.24	1.64	1.66
	2)Diluted	0.94	0.70	1.24	1.64	1.66

Place: Hyderabad
Dated:07/12/2017

For Vivo Bio Tech Ltd

M. KALYAN RAM
WHOLE TIME DIRECTOR
DIN: 02692580



M/s.VIVO BIO TECH LIMITED		
Balance Sheet as at 30th September,2017		Rs
Particulars	As at 30/09/2017	As at 31/03/2017
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	93,505,200	93,505,200
(b) Reserves and Surplus	47,713,020	32,364,662
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	203,255,786	209,323,034
(b) Deferred Tax Liabilities	7,048,484	7,817,914
(c) Long Term Provision	2,947,420	2,615,494
(3) Current Liabilities		
(a) Short Term Borrowings	81,143,503	61,227,141
(b) Trade Payables	21,310,841	54,007,721
(c) Other Current Liabilities	39,431,338	39,197,491
(d) Short Term Provisions	17,150,801	11,295,281
Total	513,506,392	511,353,939
II.Assets		
(1) Non-current assets		
(a) Fixed assets		
Tangible assets	222,557,385	228,419,540
Intangible assets	50,343,683	55,317,336
Capital Work in progress	35,817,442	29,603,205
(b) Long Term Loans and Advances	300,000	300,000
(c) Other Non-Current assets	261,106	261,106
(2) Current assets		
(a) Inventories	79,898,409	45,585,882
(b) Trade Receivables	77,393,008	76,658,708
(c) Cash and Cash Equivalents	2,277,579	11,845,177
(c) Short Term Loans and Advances	32,759,262	44,618,598
(e) Other Current Assets	11,898,518	18,744,387
Total	513,506,392	511,353,939

FOR VIVO BIO TECH LIMITED

M. Kalyan Ram
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WHOLE TIME DIRECTOR
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Standalone Reconciliation of Profit after Tax as per GAAP and IAS		(Rs. In Lakhs)	
Particulars	Quarter ending 30th September,2016	Half Year Ended 30th September,2016	
Profit after Tax as per Indian GAAP	115.50	155.58	
Other Comprehensive Income			
Add:			
Notional Interest Receivable on Short Term Loans and Advances	0.28	0.56	
Total Other Comprehensive Income	0.28	0.56	
Profit after Tax as per IAS	115.78	156.14	

FOR VIVO BIO TECH LIMITED

M. Kalyan Ram
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Notes

1. The Company has presented for the first time, its financial results under Indian Accounting Standards("IND AS") from 01st 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 and half year ended on 30th September,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 previous year ended March 31, 2017 were not provided as for the quarter ending September 30, 2017, submission of IND-AS compliant financial results for the previous year ended March 31, 2017 is not mandatory.
4. There is a possibility that these quarterly financial results may require adjustment before constituting the final IND AS statement as of the and for the year ended 31st March, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application as permitted under IND AS 101



5. The above financial results are recommended by the Audit Committee were considered and approved by the board of directors at their meeting held on 07th December,2017.
6. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required
7. 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.
8. Previous year's/period's figures are rearranged/ regrouped wherever necessary

Date: 07th December, 2017

Place: Hyderabad

For Vivo Bio Tech Limited



M Kalyan Ram

Whole Time Director

DIN: 02012580



CHANDRA BABU NAIDU & CO.,
CHARTERED ACCOUNTANTS
Plot No. 12, "N Heights"
Ground Floor, Software Layout Unit
Cyberabad, Hyderabad - 500 081.

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LIMITED REVIEW REPORT

Review Report to
The Board of Directors
M/s. Vivo Bio Tech Limited
Hyderabad

Limited Review Report for the quarter and half year ended 30th September, 2017

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of M/s. Vivo Bio Tech Limited for the quarter ended 30th September, 2017 and year to date from April 1st 2017 to September 30th 2017 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 5th, 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. Our responsibility is to issue express a conclusion on the Statement based on our review.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Ind AS and other recognized 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 and SEBI circular dated 05th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.





CHANDRA BABU NAIDU & CO.,

CHARTERED ACCOUNTANTS

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Ground Floor, Software Layout Unit

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5. The accompanying Ind AS financial results and other financial information for the corresponding quarter ended September 30th, 2016 and year to date from April 01st, 2016 to September 30th, 2016 have not been reviewed and presented solely based on the information compiled by management and has been approved by the Board of Directors.

For Chandra Babu Naidu & Co.,

Chartered Accountants

FRN: 016016S

Chandra Babu M

Partner

M.No. 227849

Place: Hyderabad

Date: 07-12-2017

