

Date: 13/11/2018
To
Deputy Manager
Dept. of Corporate Services,
BSE Limited
P J Towers, Dalal Street,
Fort, MUMBAI - 400001

Sub: Outcome of Board Meeting held on 13th November, 2018.
Ref: Script Code# 511509

With reference to subject cited above, we would like to inform you that the Directors met today i.e., 13th November, 2018 has approved Unaudited financial results for the quarter and half year ended on 30th September, 2018. 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 30th September, 2018 along with Limited Review Report issued by the Statutory Auditors of the company.

The Meeting started at 5.00 PM and ended at 7:05 PM

This is for your record and reference.

Thanking you,
Yours truly,
For Vivo Bio Tech Limited


M Kalyan Ram
Whole Time Director
DIN. 02012580



Statement of Unaudited Financial Results for the Quarter and Half Year ended on 30th Sep, 2018										Rs.in Lakhs	
S.No.	PARTICULARS	QUARTER ENDED			Half Year Ended		Year Ended		31.03.2018	Audited	
		30.09.2018 Un-audited	30.06.2018 Un-audited	30.09.2017 Un-audited	30.09.2018 Un-audited	30.09.2017 Un-audited	31.03.2018 Audited				
I	Revenue from operations	1,406.45	1,358.30	1,163.84	2,764.74	2,260.17	4,700.12				
II	Other income	-	0.46	-	0.46	12.74	13.35				
III	Total Income	1,406.45	1,358.76	1,163.84	2,765.21	2,272.91	4,713.47				
IV	Expenses										
	a) (Increase)/decrease in stock in trade and WIP	(172.32)	(60.41)	(4.86)	(232.73)	(343.13)	(302.77)				
	b) Consumption of Raw materials	-	-	-	-	-	-				
	c) Purchases	478.25	356.60	231.67	834.85	639.14	1,259.60				
	d) Employees Cost	219.27	206.77	186.86	426.04	406.76	758.52				
	e) Depreciation and amortisation	128.79	115.98	111.58	244.77	227.27	463.94				
	f) Finance Cost	68.84	66.41	62.58	135.25	111.22	236.75				
	g) Administrative Expenditure	490.48	493.86	476.52	984.34	1,051.54	1,896.64				
	Total	1,213.32	1,179.22	1,064.35	2,392.54	2,092.80	4,312.68				
V	Profit before tax	193.13	179.54	99.49	372.67	180.11	400.78				
VI	Tax Expense										
	a. Current Tax	42.18	34.54	18.96	76.72	34.32	110.42				
	b. Deferred tax	(95.60)	(4.13)	(7.10)	(99.73)	(7.70)	(21.94)				
VII	Profit (Loss) for the period (V- VI)	246.55	149.12	87.64	395.68	153.49	312.30				
VIII	Other Comprehensive Income										
	a.i.Items that will not be reclassified to profit or loss (Net of Tax)	-	-	-	-	-	1.13				
IX	Total other Comprehensive Income	-	-	-	-	-	1.13				
X	Total Comprehensive Income(VII + IX)	246.55	149.12	87.64	395.68	153.49	313.43				
XI	Paid Up Share Capital (Face value of Rs.10/-)	995.05	995.05	935.05	995.05	935.05	985.05				
XII	Earnings per equity share:										
	1)Basic	2.48	1.50	0.94	3.98	1.64	3.17				
	2)Diluted	1.93	1.17	0.94	3.10	1.64	2.36				

For VIVO BIO TECH

M.KALYAN RAO
WHOLE TIME DIRECTOR
DIN:02012580

Place: Hyderabad
Dated:13/11/2018

Statement of Assets and Liabilities		In Lakhs	
Particulars		As AT 30/09/2018 Unaudited	As AT 31/03/2018 Audited
A	EQUITY AND LIABILITIES		
A	ASSETS		
1	Non-Current Assets		
	Fixed Assets		
	Property, Plant and Equipment	2,149.35	2,111.65
	Capital Work-In-Progress	398.88	394.43
	Intangible Assets	577.79	635.06
	Investments		
	Non-Current Investments	3.00	3.00
	Other Non Current Assets	10.47	3.91
	Total Non-Current Assets	3,139.49	3,148.05
2	Current Assets		
	Inventories	991.35	758.62
	Financial Assets		
	Trade Receivables	1,018.07	1,177.65
	Cash and cash equivalents	24.02	414.52
	short term loans and advances	539.25	400.13
	Other current assets	23.12	53.86
	Total Current Assets	2,595.82	2,804.77
	TOTAL ASSETS	5,735.31	5,952.82
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	995.05	985.05
	Other Equity	1,153.53	738.20
	Money Received Against Share Warrants	210.00	210.00
	Total Equity	2,358.58	1,933.25
2	Liabilities		
	Non Current liabilities		
	Financial Liabilities		
	Borrowings	815.47	1,389.81
	Deferred Tax Liabilities(Net)	(43.48)	56.24
	Long term provisions	32.97	30.58
	Total Non Current Liabilities	804.95	1,476.64
	Current Liabilities		
	Financial Liabilities		
	Borrowings	1,336.65	1,121.41
	Trade Payable	644.30	798.00
	Provisions	325.32	346.81
	Other current Liabilities	265.50	276.70
	Toatal Current Liabilities	2,571.77	2,542.93
	Total Liabilities	5,735.31	5,952.82

Place: Hyderabad
Dated:13/11/2018

For VIVO BIO TECH

M. KALYAN RAO
WHOLE TIME DIRECTOR
DIN:02012580



Notes

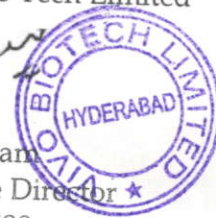
1. The Company has adopted IND AS with effect from 01st April,2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 , prescribed under Section 133 of the Companies Act. 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India. Financial Results for all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34.
2. The above financial results are recommended by the Audit Committee were considered and approved by the board of directors at their meeting held on 13th November,2018.
3. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
4. The Standalone Financial Results for quarter and half year ended are reviewed by the statutory auditors as per Regulation.33 of SEBI(Listing Obligations and disclosure Requirements) Regulations,2015
5. 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.
6. Previous year's/period's figures are rearranged/ regrouped wherever necessary

Place: Hyderabad

Date: 13th November, 2018

For Vivo Bio Tech Limited

M Kalyan Ram
M Kalyan Ram
Whole Time Director ★
DIN: 02012580





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


LIMITED REVIEW REPORT

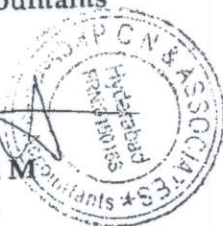
To
The Board of Directors
M/s. Vivo Bio Tech Limited
Hyderabad

Limited Review Report for the quarter and half year ended 30th September, 2018

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Vivo Bio Tech Limited for the quarter ended 30th September, 2018 and year to date from April 1st 2018 to September 30th 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors in their meeting held on 13th November, 2018. Our responsibility is to issue a report on these financial statements 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 Standalone 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.

For P C N & Associates.,
Chartered Accountants
FRN: 016016S


Chandra Babu M
Partner
M.No. 227849



Place: Hyderabad
Date: 13th November, 2018