

2nd November, 2021

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 Reports 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 Second quarter and half year ended 30th September, 2021.
2. Limited Review Reports on Standalone and Consolidated Financial Results for the Second quarter and half year ended 30th September, 2021 issued by the Statutory Auditor.

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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

S.No.	PARTICULARS	Rs. in Lacs									
		QUARTER ENDED			HALF YEAR ENDED			YEAR ENDED			
		30.09.2021 Un-Audited	30.06.2021 Un-Audited	30.09.2020 Un - Audited	30.09.2021 Un-Audited	30.09.2020 Un - Audited	31.03.2021 Audited				
I	Revenue from operations	1017.45	1299.09	1466.53	2316.54	2,381.93	5177.52				
II	Other Income	2.39	22.07	0.00	24.47	0.00	7.87				
III	Total Income	1019.84	1321.16	1466.53	2341.01	2381.93	5185.38				
IV	Expenses	(186.01)	201.72	(101.32)	15.71	(10.70)	(269.86)				
	a) Increase/(decrease) in stock in trade and WIP	0.00	0.00	0.00	0.00	0.00	0.00				
	b) Consumption of Raw materials	233.98	131.38	197.96	365.36	321.19	990.56				
	c) Purchase of traded goods	203.44	219.15	258.22	422.58	415.27	856.99				
	d) Employees Cost	173.86	178.71	125.90	352.57	252.32	559.14				
	e) Depreciation and amortisation	106.38	85.97	102.97	192.35	173.33	352.99				
	f) Finance Cost	381.61	285.80	512.91	667.40	768.79	1833.38				
	g)Administrative Expenditure	913.24	1102.72	1096.64	2015.97	1920.20	4323.20				
V	Profit Before Tax (III-IV)	106.60	218.44	369.89	325.04	461.73	862.18				
	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00				
VI	Profit Before Tax	106.60	218.44	369.89	325.04	461.73	862.18				
VII	Tax Expense	30.30	50.57	73.99	80.88	92.35	135.76				
	a. Current Tax	48.59	44.55	80.45	93.13	56.17	157.97				
	b. Deffered tax	78.89	95.12	154.43	174.01	148.51	293.74				
	Total Tax Expense	27.71	123.32	215.45	151.03	313.21	568.44				
VIII	Net Profit After Tax (V-VI)										
	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00				
IX	Total other Comprehensive Income(VII+VIII+IX)	27.71	123.32	215.45	151.03	313.21	568.44				
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1420.45	1420.45	1288.75	1420.45	1288.75	1341.95				
XI	Earnings per equity share:										
	1)Basic	0.20	0.87	1.67	1.06	2.43	4.24				
	2)Diluted	0.19	0.83	1.67	1.02	2.43	4.20				



M. Khan

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 8-2-672/5&6, 3rd Floor, Ilyas Mohammed Khan Estate
 Road No.1, Banjara Hills, Hyderabad-500034
 E-mail:investors@vivobio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
 Your Drug Discovery Partner

Particulars		Standalone Cash Flow Statement for the Half Year Ended 30th September, 2021			Rs. In Lacs
		As at 30.09.2021	As at 30.09.2020	As at 31.03.2021	
		Un-Audited	Un-Audited	Audited	
A.	Cash Flow from Operating Activities:				
	Net Profit/ (Loss) before taxation and extraordinary items	325.04	461.73	862.18	
	Adjustments for:	-	-	-	
	Depreciation	-	252.32	559.14	
	Amortised Expenses	352.57	173.33	-	
	Interest expenses	192.35	-	352.99	
	Operating Profit before Working Capital Changes	869.96	887.38	1,774.31	
	Working Capital Changes				
	Trade and other receivables Including Inventory	(474.84)	62.25	145.06	
	Trade and Other payables	(87.58)	(261.77)	136.87	
	Cash Generated from Operations	307.54	687.86	2,056.24	
	Interest paid	192.35	173.33	352.99	
	Taxation for the year	174.01	92.35	293.74	
	Net Cash from Operating Activities	(58.82)	422.18	1,409.51	
B.	Cash Flow from Investing Activities:				
	Purchase of Fixed Assets	(93.55)	(700.89)	(2,282.18)	
	Investment	-	-	-	
	Net Cash used in Investing Activities	(93.55)	(700.89)	(2,282.18)	
C.	Cash Flow From Financial Activities:				
	Proceeds from Equity Shares	234.06	(0.00)	382.05	
	Net Proceeds from Long Term Borrowings	(51.56)	647.19	501.27	
	Net Cash used in Financing Activities	182.50	647.19	883.32	
	Net increase in cash and cash equivalents	30.14	368.48	10.65	
	Cash and Cash equivalents as at Beginning of the Year	109.71	99.05	99.05	
	Cash and Cash equivalents as at 30.09.2021	139.85	467.54	109.71	



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S.No.	PARTICULARS	UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR AND HALF YEAR ENDED 30TH SEPTEMBER, 2021						Rs. in Lacs	
		QUARTER ENDED			HALF YEAR ENDED			Year Ended	
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	Audited	
		Un-Audited	Un-Audited	Un - Audited	Un-Audited	Un - Audited	Un - Audited		
I	Revenue from operations	1,016.83	1299.71	1466.53	2,316.54	2381.93	5177.52		
II	Other Income	3.01	22.07	0.00	25.09	0.00	7.87		
III	Total Income	1019.84	1321.78	1466.53	2341.63	2381.93	5185.38		
IV	Expenses	(115.67)	131.38	(101.32)	15.71	(10.70)	(269.86)		
	a) Increase/(decrease) in stock in trade and WIP	-	0.00	0.00	0.00	0.00	0.00		
	b) Consumption of Raw materials	163.63	201.72	197.96	365.36	321.19	990.56		
	c) Purchase of traded goods	203.44	219.15	258.22	422.58	415.27	856.99		
	d) Employees Cost	66.77	178.71	130.92	352.57	257.34	559.14		
	e) Depreciation and amortisation	106.38	85.97	102.97	192.35	173.33	353.00		
	f) Finance Cost	488.70	285.80	512.91	667.40	768.80	1833.59		
	g) Administrative Expenditure	913.24	1102.72	1101.66	2015.97	1925.22	4323.41		
V	Total	106.60	219.06	0.00	325.66	0.00	861.97		
VI	Profit Before Tax & Exceptional Item (III-IV)	0.00	0.00	0.00	0.00	0.00	0.00		
VII	Exceptional Item	30.30	50.57	73.99	80.88	92.35	135.76		
	Profit Before Tax	48.59	44.55	80.45	93.13	56.17	157.97		
	Tax Expense	78.89	95.12	154.43	174.01	148.51	293.74		
	a. Current Tax	27.71	123.94	210.43	151.65	308.19	568.23		
	b. Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00		
VIII	Total Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00		
IX	Net Profit After Tax (V-VI)	0.00	0.00	0.00	0.00	0.00	0.00		
	Minority interest								
	Other Comprehensive Income								
X	a. Items that will be reclassified to profit or loss (Net of Tax)	0	0	0.00	0.00	0.00	0.00		
XI	Total other Comprehensive Income(VIII+IX)	27.71	123.94	210.43	151.65	308.19	568.23		
XII	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,420.45	1420.45	1288.75	1420.45	1288.75	1341.95		
	Earnings per equity share:								
	1) Basic	0.20	0.87	1.63	1.07	2.39	4.23		
	2) Diluted	0.19	0.84	1.63	1.02	2.39	4.19		

M. Arif



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Particulars		Rs. In Lacs		
		As at 30.09.2021	As at 30.09.2020	As at 31.03.2021
		Un-Audited	Un-Audited	Audited
A.	Cash Flow from Operating Activities:			
	Net Profit/ (Loss) before taxation and extraordinary items	325.66	456.70	861.97
	Adjustments for:			
	Depreciation	352.57	257.34	559.14
	Amortised Expenses			
	Interest expenses	192.35	173.33	353.00
	Operating Profit before Working Capital Changes	870.57	887.37	1,774.11
	Working Capital Changes			
	Trade and other receivables Including Inventory	(474.84)	101.19	153.33
	Trade and Other payables	(87.58)	(261.95)	136.90
	Cash Generated from Operations	308.16	726.62	2,064.34
	Interest paid	192.35	173.33	353.00
	Taxation for the year	174.01	92.35	293.74
	Net Cash from Operating Activities	(58.20)	460.94	1,417.60
B.	Cash Flow from Investing Activities:			
	Purchase of Fixed Assets	(93.55)	(700.89)	(2,282.18)
	Investment			
	Net Cash used in Investing Activities	(93.55)	(700.89)	(2,282.18)
C.	Cash Flow From Financial Activities:			
	Proceeds from Equity Shares	234.06	(0.00)	382.05
	Net Proceeds from Long Term Borrowings	(51.56)	611.46	496.21
	Net Cash used in Financing Activities	182.50	611.46	878.26
	Net increase in cash and cash equivalents	30.76	371.52	13.68
	Cash and Cash equivalents as at Beginning of the Year	116.54	102.86	102.86
	Cash and Cash equivalents as at 30.09.2021	147.30	474.38	116.54



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Statement of Assets and Liabilities at at 30th September, 2021		Rs. In Lacs			
		Standalone		Consolidated	
Sl.No	Particulars	As At	As At	As At	As At
		30.09.2021'	31.03.2021	30.09.2021	31.03.2021
		Un-Audited	Audited	Un-Audited	Audited
I	ASSETS				
	Non-Current Assets				
	Fixed Assets				
	Property, Plant and Equipment	3,570.97	3,735.03	3,906.99	4,071.05
	Capital Work-In-Progress	53.23	32.49	53.23	32.49
	Intangible Assets	1,017.92	1,133.62	1,017.92	1,133.62
	Financial A ssets				
	Non-Current Investments	4.00	4.00		
	Long Term Loans and Advances	2.09	4.55	4.03	6.49
	Deferred Tax Asset				
	Total Non-Current Assets	4,648.21	4,909.69	4,982.17	5,243.65
	Current Assets				
	Inventories	1,312.02	1,327.73	1,312.02	1,327.73
	Financial Assets				
	Trade Receivables	830.69	729.30	830.69	729.30
	Cash and cash equivalents	139.85	109.71	147.30	116.54
	Short term loans and advances	880.11	594.83	760.89	475.61
	Other current assets	165.83	59.49	165.83	59.49
	Total Current Assets	3,328.49	2,821.05	3,216.73	2,708.67
	TOTAL ASSETS	7,976.69	7,730.74	8,198.90	7,952.32
II	EQUITY AND LIABILITIES				
	Equity				
	Equity Share Capital	1,420.45	1,341.95	1,420.45	1,341.95
	Other Equity	3,149.87	2,769.59	3,149.00	2,768.09
	Money Received Against Share Warrants	68.96	142.65	68.96	142.65
	Total Equity	4,639.29	4,254.19	4,638.41	4,252.70
	Liabilities				
	Non Current liabilities				
	Financial Liabilities				
	Borrowings	1,190.75	1,242.31	1,413.39	1,464.95
	Deferred Tax Liabilities(Net)	96.27	47.83	51.08	47.83
	Long term provisions	51.08	3.14	96.27	3.14
	Total Non Current Liabilities	1,338.10	1,293.28	1,560.74	1,515.92
	Current Liabilities				
	Financial Liabilities				
	Borrowings	1,516.08	1,630.71	1,516.08	1,630.71
	Trade Payable &Other Current Liabilities	99.08	138.83	99.08	138.83
	Provisions	384.14	413.73	384.58	414.17
	Tootal Current Liabilities	1,999.30	2,183.26	1,999.74	2,183.71
	Total Equity & Liabilities	7,976.69	7,730.74	8,198.90	7,952.32

Place: Hyderabad
 Date: 2nd November, 2021

For Vivo Bio Tech Ltd



N. Kalyan Ram
 Kalyan Ram Mangipudi
 Whole Time Director
 DIN:02012580

Notes:

1. The above Un-Audited Financial Results for the Quarter and Half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 2nd November, 2021. These results have been subjected to limited review carried out by the Statutory Auditors.
2. The above 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.
3. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
4. 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.
5. The above financial results are available on the stock exchange website www.bseindia.com and company's website www.vivobio.com.
6. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

For Vivo Bio Tech Limited



Place: Hyderabad
Date: 2nd November, 2021



M. Kalyan Ram
Whole Time Director
DIN: 02012580



P C N & ASSOCIATES
CHARTERED ACCOUNTANTS
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E-mail : pcnassociates@yahoo.com

Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
Vivo Bio Tech Limited,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Vivo Bio Tech Limited ("the Company") for the quarter and half year ended 30th September 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019

The preparation of "the 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 the Indian Accounting Standard 34 ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We have 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.

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Based on our review conducted, 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 C N & Associates
Chartered Accountants
Firm's Registration No: 016016S

M. Mohana Saradhi

M. Mohana Saradhi
Partner
M.No. 244686
UDIN: 21244686AAAADK8563



Place: Hyderabad
Date: 02.11.2021



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Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Vivo Bio Tech Limited

We have reviewed the accompanying Statement of Consolidated Unaudited 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 and half year ended 30th September, 2021 ("the Statement"), being submitted by the "Holding Company" pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 (ICAI). 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 Ind AS financial results of the following entities:

- I. Vivo Bio Labs Private Limited
- II. Vivo Bio Discovery Services Private Limited
- III. Surlogic Life Consultancy Private Limited
- IV. 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 and based on the considerations of the review reports of other auditors referred to in paragraph 6 below, 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.

We didn't review the interim financial results and other unaudited financial information in respect of 4 subsidiaries, whose interim Ind AS financial results and other financial information reflect total assets of Rs. 222.20 Lakhs as at 30.09.2021 and total revenue of Rs. 0.62 Lakhs, total net profit/(loss) after tax of Rs. 0.62 Lakhs for the period from 01-04-2021 to 30-09-2021, as considered in the consolidated unaudited financial results. These unaudited interim financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information.

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Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the financial results certified by the Management

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

ecaf



M. Mohana Saradhi
Partner
Membership No. 244686
UDIN: 21244686AAAADL6127

Place: Hyderabad
Date: 02.11.2021.