

November 14, 2023

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

Dear Sir/Madam,

Subject : Un-Audited Financial Results for the Quarter and Half Year ended September 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 November 3rd, 2023, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. **Tuesday, November 14th, 2023**, *inter-alia*, considered and approved the Un-Audited Standalone & Consolidated Financial Statements of the Company for the quarter and Half Year ended September, 30, 2023.

The meeting commenced at 06.30 p.m. and concluded at 07.00 p.m.

This is for your information and records.

Thanking You,

Yours faithfully

For Vivo Bio Tech Limited




M. Kalyan Ram
Whole Time Director
DIN: 02012580

Encl as above

Vivo Bio Tech Limited
03rd Floor, Ilyas Mohammed Khan Estate, 8-2-672/5&6,
Road No.4, Banjara Hills, Hyderabad-500034
E-mail:investors@vivobio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED SEPTEMBER 30, 2023

S.No.	Particulars	Rs. in Lacs					
		Quarter Ended		Half-Year Ended		Year Ended	
		30.09.2023 Un-Audited	30.06.2023 Un-Audited	30.09.2023 Un-Audited	30.09.2023 Un-Audited	31.03.2023 Audited	31.03.2023 Audited
I	Revenue from Operations	926.19	1,158.21	1,267.26	2,084.40	2,393.59	5,223.02
II	Other Income	-	-	0.59	-	0.68	3.59
III	Total Income	926.19	1,158.21	1,267.85	2,084.40	2,394.27	5,226.61
IV	Expenses						
	a) Increase/(decrease) in Stock in Trade and WIP	-143.66	91.02	111.58	-52.64	58.75	183.94
	b) Consumption of Raw Materials	-	-	-	-	-	-
	c) Purchase of Traded Goods	153.83	84.38	89.27	238.21	224.12	493.05
	d) Employees Cost	202.98	302.04	342.55	505.02	655.53	1,352.35
	e) Depreciation and Amortisation	230.30	228.52	236.79	458.82	470.26	926.57
	f) Finance Cost	209.07	194.72	179.09	403.79	355.35	765.13
	g) Administrative Expenditure	227.26	232.22	257.45	459.48	510.50	1,043.49
	Total	879.76	1,132.90	1,216.72	2,012.66	2,274.50	4,764.52
V	Profit Before Tax & Exceptional Item (III-IV)	46.43	25.31	51.13	71.74	119.77	462.08
	Exceptional Item	-	-	-	-	-	-
	Prior Period Items	-	-	-	-	-	-
VI	Profit Before Tax	46.43	25.31	51.13	71.74	119.77	462.08
VII	Tax Expense						
	a. Current Tax	17.84	17.13	8.54	34.97	20.00	103.05
	b. Deferred tax	(4.11)	-6.06	30.55	(10.17)	56.12	94.13
	Total Tax Expense	13.73	11.07	39.08	24.80	76.11	197.17
	VIII Net Profit After Tax (V-VI)	32.71	14.24	12.05	46.95	43.66	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)	32.71	14.24	12.05	46.95	43.66	264.91
XII	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,490.35	1,490.35	1,475.86	1,490.35	1,475.86	1,490.35
XIII	Earnings per Equity Share:						
	1) Basic	0.22	0.10	0.08	0.32	0.30	1.78
	2) Diluted	0.22	0.10	0.08	0.32	0.30	1.78

Place: Hyderabad
Date: 14-11-2023

For Vivo Bio Tech Limited



M. Kalyan Ram
Whole Time Director
DIN: 02012580

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@vivobio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023

		Rs. in Lacs		
S.No.	PARTICULARS	As at	As at	As at
		30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Audited
A	Cash Flow from Operating Activities:			
	Net Profit/ (Loss) before Taxation and Extraordinary Items	71.74	119.77	462.08
	Adjustments for:			
	Depreciation	458.82	470.26	926.57
	Amortised Expenses	-	-	-
	Interest Expenses	403.79	355.35	765.13
	Operating Profit before Working Capital Changes	934.35	945.38	2,153.78
	Changes in Assets & Liabilities:			
	Trade and Other Receivables including Inventory	235.55	-168.72	-615.15
	Trade and Other Payables	-80.50	46.29	66.61
	Cash Generated from Operations	1,089.39	822.95	1,605.24
	Interest Paid	403.79	355.35	765.13
	Taxation for the year	24.80	76.11	103.05
	Net Cash from Operating Activities	660.81	391.49	737.06
B	Cash Flow from Investing Activities:			
	Purchase of Fixed Assets	-432.88	-257.47	-399.75
	Investment	-	-	-
	Net Cash Used in Investing Activities	-432.88	-257.47	-399.75
	Cash Flow from Financial Activities:			
	Proceeds from Equity Shares	0.00	206.89	327.82
	Net Proceeds from Long Term Borrowings	-205.57	-311.82	-698.67
	Net Cash Used in Financing Activities	-205.58	-104.93	-370.85
	Net Increase in Cash and Cash Equivalents	22.36	29.09	-33.54
	Cash and Cash Equivalents as at Beginning of the Year	137.46	171.00	171.00
	Cash and Cash Equivalents	159.82	200.08	137.46

Place: Hyderabad
Date: 14-11-2023

For Vivo Bio Tech Limited

M. Kalyan Ram
Whole Time Director
DIN: 02012580



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@vivobio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED SEPTEMBER 30, 2023

S.No.	Particulars	Quarter Ended				Half-Year Ended		Year Ended	
		30.09.2023	30.06.2023	30.09.2022	30.09.2022	30.09.2023	30.09.2022	31.03.2023	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	904.24	1,158.21	1,253.84	2,062.45	2,380.17	5,162.29		
II	Other Income	-	-	0.59	-	0.68	3.59		
III	Total Income	904.24	1,158.21	1,254.43	2,062.45	2,380.85	5,165.79		
IV	Expenses								
	a) Increase/(decrease) in Stock in Trade and WIP	(143.66)	91.02	111.58	-52.64	58.75	183.34		
	b) Consumption of Raw Materials	-	-	-	-	-	-		
	c) Purchase of Traded Goods	153.83	84.38	89.27	238.21	224.12	493.05		
	d) Employees Cost	189.15	290.55	329.41	479.70	642.39	1,315.01		
	e) Depreciation and Amortisation	230.30	228.52	236.79	458.82	470.26	926.57		
	f) Finance Cost	209.07	194.72	179.09	403.79	355.35	765.13		
	g) Administrative Expenditure	227.26	232.20	257.32	459.46	510.37	1,021.54		
	Total	865.94	1,121.39	1,203.45	1,987.33	2,261.23	4,705.24		
V	Profit Before Tax & Exceptional Items (III-IV)	38.29	36.82	50.98	75.11	119.62	460.54		
	Exceptional Item	-	-	-	-	-	-		
	Prior Period Items	-	-	-	-	-	-		
VI	Profit Before Tax	38.29	36.82	50.98	75.11	119.62	460.54		
VII	Tax Expense								
	a. Current Tax	17.84	17.13	8.51	34.97	19.97	103.02		
	b. Deferred tax	(4.11)	-6.06	30.55	(10.17)	56.12	94.13		
	Total Tax Expense	13.73	11.07	39.05	24.80	76.08	197.14		
	VIII Net Profit After Tax (V-VI)	24.57	25.75	11.92	50.32	43.53	263.40		
IX	Other Comprehensive Income								
	a. Items that will be Reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	-		
X	Total Other Comprehensive Income (VII+VIII+IX)	24.57	25.75	11.92	50.32	43.53	263.40		
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,490.35	1,490.35	1,475.86	1,490.35	1,475.86	1,490.35		
XII	Earnings per Equity Share:								
	1) Basic	0.16	0.17	0.08	0.34	0.29	1.77		
	2) Diluted	0.16	0.17	0.08	0.34	0.29	1.77		

Place: Hyderabad
Date: 14-11-2023

For Vivo Bio Tech Limited

M. Kalyan Ram
Whole Time Director
DIN: 02012580



STANDALONE CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023

		Rs. in Lacs		
S.No.	PARTICULARS	As at	As at	As at
		30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Audited
A	Cash Flow from Operating Activities:			
	Net Profit/ (Loss) before Taxation and Extraordinary Items	75.11	119.62	460.54
	Adjustments for:			
	Depreciation	458.82	470.26	926.57
	Amortised Expenses	-	-	-
	Interest Expenses	403.79	355.35	765.13
	Operating Profit before Working Capital Changes	937.72	945.22	2,152.24
	Changes in Assets & Liabilities:			
	Trade and Other Receivables including Inventory	235.55	-177.45	-625.38
	Trade and Other Payables	-80.26	46.20	185.02
	Cash Generated from Operations	1,093.01	813.97	1,711.88
	Interest Paid	403.79	355.35	765.13
	Taxation for the year	24.80	76.08	103.02
	Net Cash from Operating Activities	664.42	382.55	843.73
B	Cash Flow from Investing Activities:			
	Purchase of Fixed Assets	-432.88	-257.47	-399.76
	Investment	-	-	-
	Net Cash Used in Investing Activities	-432.88	-257.47	-399.76
	Cash Flow from Financial Activities:			
	Proceeds from Equity Shares	0.00	206.89	209.59
	Net Proceeds from Long Term Borrowings	-205.57	-314.34	-701.19
	Net Cash Used in Financing Activities	-205.58	-107.46	-491.60
	Net Increase in Cash and Cash Equivalents	25.97	17.62	-47.63
	Cash and Cash Equivalents as at Beginning of the Year	99.37	147.00	147.00
	Cash and Cash Equivalents	125.34	164.62	99.37

Place: Hyderabad
 Date: 14-11-2023

For Vivo Bio Tech Limited

M. Kalyan Ram
 Whole Time Director
 DIN: 02012580



STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

Rs. in Lacs

Particulars	Standalone		Consolidated	
	30.09.2023	31.03.2023	30.09.2023	31.03.2023
	Un-Audited	Audited	Un-Audited	Audited
I. ASSETS				
Non-Current Assets				
Fixed Assets				
Property, Plant and Equipment	7,168.85	7,470.54	7,504.87	7,806.56
Capital Work-In-Progress	599.68	189.68	599.68	189.68
Intangible Assets	946.36	1,080.61	946.36	1,080.61
Financial Assets				
Non-Current Investments	4.00	4.00	-	-
Long Term Loans and Advances	-	-	-	-
Other Non Current Assets	47.34	47.34	47.34	47.34
Deferred Tax Asset	-	-	-	-
Total Non-Current Assets	8,766.23	8,792.17	9,098.25	9,124.20
Current Assets				
Inventories	849.91	797.27	849.91	797.27
Financial Assets				
Trade Receivables	1,143.67	1,238.02	1,143.67	1,238.02
Cash and Cash Equivalents	125.35	99.37	159.84	137.47
Short Term Loans and Advances	852.21	832.19	703.63	683.62
Other Current Assets	107.69	321.55	108.90	322.76
Total Current Assets	3,078.83	3,288.40	2,965.96	3,179.13
TOTAL ASSETS = I	11,845.06	12,080.57	12,064.21	12,303.33
II. EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	1,490.35	1,490.35	1,490.35	1,490.35
Other Equity	3,747.43	3,697.12	3,743.91	3,696.97
Money Received Against Share Warrants	-	-	-	-
Total Equity	5,237.79	5,187.47	5,234.27	5,187.32
Liabilities				
Non Current liabilities				
Financial Liabilities				
Borrowings	3,880.95	4,086.52	4,103.59	4,309.16
Long Term Provisions	65.26	61.45	65.26	61.45
Deffered Tax Liabilities	238.31	248.49	238.31	248.49
Total Non Current Liabilities	4,184.52	4,396.45	4,407.16	4,619.09
Current Liabilities				
Financial Liabilities				
Borrowings	1,918.32	1,930.42	1,918.32	1,930.42
Trade Payables & Other Current Liabilities	30.91	94.22	30.91	94.22
Provisions	473.52	472.01	473.55	472.27
Total Current Liabilities	2,422.75	2,496.65	2,422.78	2,496.92
TOTAL EQUITY & LIABILITIES = II	11,845.06	12,080.57	12,064.21	12,303.33

Place: Hyderabad
 Date: 14-11-2023

For Vivo Bio Tech Limited

M. Kalyan Ram
 Whole Time Director
 DIN: 02012580



Notes:

1. The above Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2023, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2023.
2. 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.
3. 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).
4. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
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.

Date: November 14th, 2023
Place: Hyderabad

For Vivo Bio Tech Limited


M. Kalyan Ram
Whole Time Director
DIN: 02012580





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
FAX : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

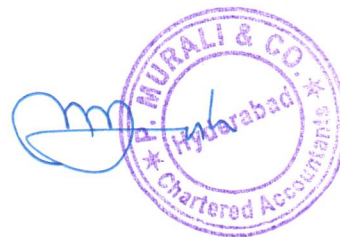
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors
VIVO BIO TECH LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. VIVO BIO TECH LIMITED** (the "Company") for the quarter ended 30 September, 2023 and for the period from 01 April 2023 to 30 September 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
FAX : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

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: 23024784BGVQDU6927

Place: Hyderabad

Date: 14-11-2023.



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
FAX : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com

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 30 September, 2023 and for the period from 01 April 2023 to 30 September 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.





P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

Tel. : (91-40) 2332 6666, 2331 2554
2339 3967, 2332 1470
FAX : (91-40) 2339 2474
E-mail : pmurali.co@gmail.com
info@pmurali.com
Website : www.pmurali.com


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 Standards 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: 230247843 6V9DV9486

Place: Hyderabad
Date: 14-11-2023.