

November 14, 2024

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, 2024
Reference : Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Scrip : 511509

With reference to the above cited subject and our letter dated October 29, 2024, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. **Thursday, November 14, 2024**, *inter-alia*, considered and approved the Un-Audited Standalone & Consolidated Financial Statements of the Company for the quarter and Half Year ended September, 30, 2024.

The meeting commenced at 06:00 p.m. and concluded at 06:30 p.m.

This is for your information and records.

Thanking You,

Yours faithfully

For Vivo Bio Tech Limited

A V Kiran
Company Secretary

Encl. as above

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED SEPTEMBER 30, 2024

		Rs. in Lacs					
S.No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	1,203.51	1,013.42	904.24	2,216.93	2,062.45	4,488.05
II	Other Income	463.10	1.23	-	464.33	-	3.88
III	Total Income	1,666.60	1,014.65	904.24	2,681.25	2,062.45	4,491.93
IV	Expenses						
	a) Increase/(decrease) in Stock in Trade and WIP	57.06	17.21	-143.66	74.27	-52.64	-80.13
	b) Consumption of Raw Materials	-	-	-	-	-	-
	c) Purchase of Traded Goods	90.57	150.56	153.83	241.13	238.21	465.1
	d) Employees Cost	336.45	233.11	189.15	569.56	479.70	1,013.42
	e) Depreciation and Amortisation	229.41	222.93	230.30	452.34	458.82	929.08
	f) Finance Cost	206.11	192.44	209.07	398.55	403.79	777.79
	g) Administrative Expenditure	152.39	174.99	227.26	327.38	459.46	981.20
	Total	1,071.98	991.24	865.95	2,063.22	1,987.34	4,086.46
V	Profit Before Tax & Exceptional Items (III-IV)	594.63	23.41	38.29	618.04	75.11	405.47
	Exceptional Item	-	-	-	-	-	-
	Prior Period Items	-	-	-	-	-	-
VI	Profit Before Tax	594.63	23.41	38.29	618.04	75.11	405.47
VII	Tax Expense						
	a. Current Tax	78.18	19.81	17.84	97.99	34.97	167.54
	b. Deffered tax	(14.83)	-14.19	-4.11	(29.02)	-10.17	-14.29
	Total Tax Expense	63.36	5.62	13.73	68.98	24.80	153.25
	VIII Net Profit After Tax (V-VI)	531.27	17.79	24.56	549.06	50.31	252.22
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)	531.27	17.79	24.56	549.06	50.31	252.22
XI	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1,490.35	1,490.35	1,490.35	1,490.35	1,490.35	1,490.35
XII	Earnings per Equity Share:						
	1) Basic	3.56	0.12	0.16	3.68	0.34	1.69
	2) Diluted	3.56	0.12	0.16	3.68	0.34	1.51

Place: Hyderabad
Date: 14/11/2024

For Vivo Bio Tech Limited



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

UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED SEPTEMBER 30, 2024

Rs. in Lacs

S.No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	1,203.51	1,013.42	926.19	2,216.93	2,084.40	4,545.12
II	Other Income	463.10	1.23	-	464.33	-	3.88
III	Total Income	1,666.60	1,014.65	926.19	2,681.25	2,084.40	4,549.00
IV	Expenses						
	a) Increase/(decrease) in Stock in Trade and WIP	57.06	17.21	-143.66	74.27	-52.64	-80.13
	b) Consumption of Raw Materials	-	-	-	-	-	-
	c) Purchase of Traded Goods	90.57	150.56	153.83	241.13	238.21	465.1
	d) Employees Cost	344.34	234.25	202.98	578.59	505.02	1,068.31
	e) Depreciation and Amortisation	229.41	222.93	230.30	452.34	458.82	929.08
	f) Finance Cost	206.11	192.44	209.07	398.55	403.79	777.79
	g) Administrative Expenditure	152.41	175.00	227.26	327.41	459.48	982.81
	Total	1,079.90	992.39	879.78	2,072.29	2,012.68	4,142.96
V	Profit Before Tax & Exceptional Item (III-IV)	586.71	22.26	46.41	608.97	71.72	406.04
	Exceptional Item	-	-	-	-	-	-
	Prior Period Items	-	-	-	-	-	-
VI	Profit Before Tax	586.71	22.26	46.41	608.97	71.72	406.04
VII	Tax Expense						
	a. Current Tax	78.18	19.81	17.84	97.99	34.97	167.71
	b. Deferred tax	(14.83)	-14.19	-4.11	(29.02)	-10.17	-14.29
	Total Tax Expense	63.36	5.62	13.73	68.98	24.80	153.42
	VIII Net Profit After Tax (V-VI)	523.35	16.64	32.68	539.99	46.92	252.62
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)	523.35	16.64	32.68	539.99	46.92	252.62
XII	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1490.35	1,490.35	1,490.35	1,490.35	1,490.35	1,490.35
XIII	Earnings per Equity Share:						
	1) Basic	3.51	0.11	0.22	3.62	0.32	1.70
	2) Diluted	3.51	0.11	0.22	3.62	0.32	1.51

Place: Hyderabad
Date: 14/11/2024

For Vivo Bio Tech Limited



M. Kalyan Ram
Kalyan Ram Mangipudi
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

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

Rs. in Lacs

Particulars	Standalone			Consolidated		
	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Audited
I. ASSETS						
Non-Current Assets						
Fixed Assets						
Property, Plant and Equipment	6,412.21	7,168.85	6,889.19	6,748.23	7,504.87	7,225.21
Capital Work-In-Progress	1,129.76	599.68	921.24	1,129.76	599.68	921.24
Intangible Assets	677.87	946.36	812.10	677.87	946.36	812.10
Financial Assets						
Non-Current Investments	4.00	4.00	4.00	-	-	-
Long Term Loans and Advances	-	-	-	-	-	-
Other Non Current Assets	31.56	47.34	31.56	31.56	47.34	31.56
Deferred Tax Asset	-	-	-	-	-	-
Total Non-Current Assets	8,255.40	8,766.23	8,658.09	8,587.42	9,098.25	8,990.11
Current Assets						
Inventories	803.13	849.91	877.40	803.13	849.91	877.40
Financial Assets						
Trade Receivables	1,154.30	1,143.67	1,136.96	1,177.77	1,143.67	1,179.50
Cash and Cash Equivalents	129.64	125.35	131.60	137.01	159.84	138.96
Short Term Loans and Advances	2,195.46	852.21	2,570.22	2,046.82	703.63	2,421.57
Other Current Assets	39.99	107.69	105.79	39.99	108.90	105.79
Total Current Assets	4,322.53	3,078.83	4,821.97	4,204.73	2,965.95	4,723.22
TOTAL ASSETS = I	12,577.93	11,845.06	13,480.06	12,792.15	12,064.20	13,713.33
II. EQUITY AND LIABILITIES						
Equity						
Equity Share Capital	1,490.35	1,490.35	1,490.35	1,490.35	1,490.35	1,490.35
Other Equity	4,498.40	3,747.43	3,949.34	4,489.59	3,743.91	3,949.60
Money Received Against Share Warrants	-	-	-	-	-	-
Total Equity	5,988.75	5,237.78	5,439.69	5,979.94	5,234.26	5,439.95
Liabilities						
Non Current liabilities						
Financial Liabilities						
Borrowings	3,574.12	3,880.95	3,956.07	3,796.76	4,103.59	4,178.71
Long Term Provisions	72.78	65.26	68.99	72.78	65.26	68.99
Defferred Tax Liabilities	205.18	238.31	234.20	205.18	238.31	234.20
Total Non Current Liabilities	3,852.09	4,184.52	4,259.26	4,074.73	4,407.16	4,481.90
Current Liabilities						
Financial Liabilities						
Borrowings	1,991.53	1,918.32	3,127.67	1,991.53	1,918.32	3,127.67
Trade Payables & Other Current Liabilities	106.24	30.91	106.04	106.24	30.91	106.04
Provisions	639.31	473.53	547.40	639.70	473.55	557.77
Total Current Liabilities	2,737.08	2,422.76	3,781.11	2,737.48	2,422.78	3,791.48
TOTAL EQUITY & LIABILITIES = II	12,577.93	11,845.06	13,480.06	12,792.15	12,064.20	13,713.33

Place: Hyderabad
Date: 14/11/2024



For Vivo Bio Tech Limited

[Signature]

Kalyan Ram Mangipudi
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

STANDALONE CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 20234

				Rs. in Lacs
S.No.	PARTICULARS	As at	As at	As at
		30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Audited
A	Cash Flow from Operating Activities:			
	Net Profit/ (Loss) before Taxation and Extraordinary Items	618.04	75.11	405.47
	Adjustments for:			
	Depreciation	452.34	458.82	913.3
	Amortised Expenses	-	-	15.78
	Interest Expenses	398.55	403.79	777.79
	Operating Profit before Working Capital Changes	1,468.93	937.72	2,112.34
	Changes in Assets & Liabilities:			
	Trade and Other Receivables including Inventory	497.48	235.55	-1,501.33
	Trade and Other Payables	-1,040.24	-70.09	1,292.00
	Cash Generated from Operations	926.17	1,103.18	1,903.01
	Interest Paid	79.09	78.46	152.49
	Taxation for the year	97.99	34.97	167.54
	Net Cash from Operating Activities	749.09	989.75	1582.98
B	Cash Flow from Investing Activities:			
	Purchase/sale of Fixed Assets (net)	-49.65	-432.88	-795.00
	Investment	-	-	-
	Net Cash Used in Investing Activities	-49.65	-432.88	-795.00
	Cash Flow from Financial Activities:			
	Proceeds from Equity Shares	0.00	-	-
	Interest & Finance Cost	-319.45	-325.33	(625.30)
	Net Proceeds from Long Term Borrowings	-381.95	-205.56	-130.45
	Net Cash Used in Financing Activities	(701.39)	(530.89)	(755.75)
	Net Increase in Cash and Cash Equivalents	(1.96)	25.98	32.23
	Cash and Cash Equivalents as at Beginning of the Year	131.60	99.37	99.37
	Cash and Cash Equivalents	129.64	125.35	131.60

Place: Hyderabad
Date: 14/11/2024



For Vivo Bio Tech Limited

M. Kalyan Ram

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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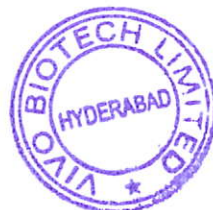
Vivo Bio Tech Ltd.
Your Drug Discovery Partner

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2024

Rs. in Lacs

S.No.	PARTICULARS	As at	As at	As at
		30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Audited
A	Cash Flow from Operating Activities:			
	Net Profit/ (Loss) before Taxation and Extraordinary Items	608.97	71.72	406.04
	Adjustments for:			
	Depreciation	452.34	458.82	913.3
	Amortised Expenses	-	-	15.78
	Interest Expenses	398.55	403.79	777.79
	Operating Profit before Working Capital Changes	1,459.86	934.33	2,112.91
	Changes in Assets & Liabilities:			
	Trade and Other Receivables including Inventory	516.54	235.55	-1,542.59
	Trade and Other Payables	-1,050.21	-70.33	1,302.11
	Cash Generated from Operations	926.19	1,099.55	1,872.43
	Interest Paid	79.09	78.46	152.49
	Taxation for the year	97.99	34.97	167.71
	Net Cash from Operating Activities	749.10	986.12	1552.23
B	Cash Flow from Investing Activities:			
	Purchase of Fixed Assets	-49.65	-432.88	-795.00
	Investment	-	-	-
	Net Cash Used in Investing Activities	-49.65	-432.88	-795.00
	Cash Flow from Financial Activities:			
	Proceeds from Equity Shares	0.00	-	-
	Interest & Finance Cost	(319.45)	(325.33)	-625.3
	Net Proceeds from Long Term Borrowings	-381.95	-205.53	-130.43
	Net Cash Used in Financing Activities	-701.39	-530.86	-755.73
	Net Increase in Cash and Cash Equivalents	-1.94	22.38	1.50
	Cash and Cash Equivalents as at Beginning of the Year	138.96	137.46	137.46
	Cash and Cash Equivalents	137.02	159.84	138.96

Place: Hyderabad
Date: 14/11/2024



For Vivo Bio Tech Limited

(Handwritten signature)

Kalyan Ram Mangipudi
Whole Time Director
DIN: 02012580

Notes:

1. The above Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2024, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2024.
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. During the Quarter ended September 30, 2024; Other Income include profit Rs. 461 lakh from sale of land located at Lakshmapalli Village, Siddipet District, Telangana.
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: November 14, 2024

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

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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 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, 2024 and for the period from 01 April 2024 to 30 September 2024 (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.





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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: 24024784BK AURS1422



Place: Hyderabad

Date: 14-11-2024.



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
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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 30 September, 2024 and for the period from 01 April 2024 to 30 September 2024 (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 which are audited by us:

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: 24024784BKURT81



Place: Hyderabad

Date: 14-11-2024.