

10th February, 2020

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 Report 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 Consolidated and Standalone Financial Results for the Third quarter and Nine months ended 31st December, 2019.
2. Limited Review Report on Consolidated Financial Results for the Third quarter and Nine months ended 31st December, 2019 issued by the Statutory Auditors.
3. Limited Review Report on Standalone Financial Results for the Third quarter and Nine months ended 31st December, 2019 issued by the Statutory Auditors.

This is for your information on record.

Thanking You
Yours Truly

For Vivo Bio Tech Ltd



K.T.V. Kaladhar
Whole Time Director & CFO
DIN: 08450361



Vivo Bio Tech Ltd

8-2-672/5&6, 3rd Floor, Ilyas Mohammed Khan Estate
Road No-1, Banjara Hills, Hyderabad-500034

E-mail:investors@vivobio.com, Website:www.vivobio.com, CIN:L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

S.No.	PARTICULARS	UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR AND NINE MONTHS ENDED 31ST DECEMBER, 20-9						Rs. in Lacs	
		QUARTER ENDED		NINE MONTHS ENDED		Year Ended		Un - Audited	Audited
		30.12.2019	31.12.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019		
		Un-Audited	Un - Audited	Un - Audited	Un - Audited	Un - Audited	Un - Audited		
I	Revenue from operations	1410.70	1354.44	1442.10	4099.69	4206.84	5583.35		
II	Other Income	0.00	2.93	0.00	2.93	0.46	1.21		
III	Total Income	1410.70	1357.37	1442.10	4102.62	4207.30	5584.56		
IV	Expenses								
	a) Increase/(decrease) in stock in trade and WIP	(17.99)	-33.56	88.41	(-47.59)	(144.31)	-65.01		
	b) Consumption of Raw materials	0.00	0.00	0.00	0.00	0.00	0.00		
	c) Purchase of traded goods	206.29	319.36	187.74	730.05	1022.59	1240.92		
	d) Employees Cost	263.46	255.6	231.15	740.99	657.19	957.8		
	e) Depreciation and amortisation	145.42	126.45	131.56	398.31	379.33	505.77		
	f) Finance Cost	67.87	75.15	65.32	230.50	200.57	264.09		
	g)Administrative Expenditure	579.61	446.13	611.32	1552.26	1595.67	2119.96		
	Total	1244.66	-189.13	1313.50	3604.52	3711.04	5023.53		
V	Profit Before Tax & Exceptional Item (II -IV)	166.04	168.24	128.60	498.11	496.26	561.03		
VI	Exceptional Item	0.00	0.00	0.00	0.00	0.00	378.36		
VII	Profit Before Tax	166.04	168.24	128.60	498.11	496.26	182.67		
	Tax Expense								
	a. Current Tax	45.30	19.16	41.48	-28.11	118.20	37.6		
	b. Deferred tax	(10.45)	-84.32	(41.14)	(-14.76)	(143.86)	-79.93		
	Total Tax Expense	34.85	(65.16)	(2.66)	13.36	(25.66)	-42.33		
	Net Profit After Tax (VI-VII)	131.19	233.40	136.26	484.75	521.92	225		
VIII	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00		
IX	Other Comprehensive Income								
	a. Items that will be reclassified to profit or loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00		
X	Total other Comprehensive Income: VIII+IX	131.19	233.40	136.26	484.75	521.92	225		
XI	Paid Up Share Capital (Face value of Rs.10/-) (In Lakh Units)	1288.75	1275.05	955.05	2288.75	995.05	1235.05		
XII	Earnings per equity share:								
	1)Basic	1.02	1.83	1.27	3.76	5.25	1.82		
	2)Diluted	1.02	1.83	0.99	3.76	4.09	1.76		

Place: Hyderabad
Date: 10th February, 2020



For Vivo Bio Tech Ltd

(Signature)

K. T. V. Kaladhar
Whole Time Director & CFO
DIN:08450361

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QTR AND NINE MONTHS ENDED 31ST DECEMBER, 2019

Rs. in Lacs

S.No.	PARTICULARS	QUARTER ENDED				NINE MONTHS ENDED			Year Ended 31.03.2019 Audited
		30.09.2019		31.12.2018		31.12.2019		31.12.2018 Un - Audited	
		Un-Audited	Audited	Un - Audited	Audited	Un - Audited	Audited		
I	Revenue from operations	1,410.70	1354.44	1,442.10	4,099.69	4,206.84	5583.34	1.21	
II	Other Income	-	2.93	0.00	2.93	0.46	5584.55		
III	Total Income	1,410.70	1357.37	1442.10	4,102.62	4207.30			
IV	Expenses								
	a) Increase/(decrease) in stock in trade and WIP	(17.99)	-33.56	88.41	(147.59)	(144.31)	-65.01		
	b) Consumption of Raw materials	-	0.00	0.00	-	0.00	0.00		
	c) Purchase of traded goods	206.29	319.36	187.74	730.05	1022.59	1240.92		
	d) Employees Cost	263.46	255.6	231.15	740.99	657.19	957.80		
	e) Depreciation and amortisation	145.42	126.45	134.56	398.31	379.33	505.77		
	f) Finance Cost	67.87	75.15	65.32	230.50	200.57	264.09		
	g)Administrative Expenditure	579.61	446.13	611.32	1,652.26	1595.67	2119.96		
	Total	1244.66	1189.13	1318.50	3604.52	3711.04	5023.53		
V	Profit Before Tax (III-IV)	166.04	168.24	123.60	498.11	496.26	561.02		
VI	Exceptional Item	0.00	0.00	0.00	0.00	0.00	378.36		
VI	Profit Before Tax	166.04	168.24	123.60	498.11	496.26	182.66		
VII	Tax Expense								
	a..Current Tax	45.30	19.16	41.48	128.11	118.20	37.60		
	b. Deferred tax	(10.45)	-84.32	-44.14	(114.76)	(143.86)	-79.93		
	Total Tax Expense	34.85	(65.16)	(2.66)	13.36	(25.66)	(42.33)		
	Net Profit After Tax (VI-VII)	131.19	233.40	126.26	484.75	521.92	224.99		
VIII	Other Comprehensive Income								
	a. Items that will be reclassified to Profit or loss (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00		
IX	Total other Comprehensive Income (VI+VIII+IX)	131.19	233.40	126.26	484.75	521.92	225		
X	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1288.75	1275.05	995.05	1288.75	995.05	1235.05		
XI	Earnings per equity share:								
	1)Basic	1.02	1.83	1.27	3.76	5.25	1.82		
	2)Diluted	1.02	1.83	0.99	3.76	4.09	1.76		

Place: Hyderabad

Date: 10th February, 2020

For Vivo Bio Tech Ltd



(Signature)
K.T.V. Kaladhar
Whole Time Director & CFO
DIN:08450361

Notes

1. The above Un-Audited Financial Results for the Third quarter and Nine months ended December 31, 2019 have been subject to a Limited Review by the Statutory Auditors are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 10th February, 2020.
2. The above Un-Audited Financial Results have been prepared in accordance with the IND AS notified under the Companies (Indian Accounting Standards) Rules, 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. Previous year's/period's figures are rearranged/ regrouped wherever necessary

Place: Hyderabad

Date: 10th February, 2020

For Vivo Bio Tech Limited



K.T.V. Kaladhar
Whole Time Director & CFO
DIN: 08450361



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

To
The Board of Directors,
Vivo Bio Tech Ltd.

Limited Review Report on Consolidated Financial Results for the quarter and nine months ended 31st December, 2019.

- 1) We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of M/s Vivo Bio Tech Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and nine months ended December 31, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2) This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) 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. 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

- 4) The Statement includes the results of the following subsidiaries:
- a) VIVO BIO DISCOVERY SERVICES PRIVATE LIMITED
 - b) SURLOGIC LIFE CONSULTANCY PRIVATE LIMITED
 - c) VIVOBIO LABS PRIVATE LIMITED
 - d) DONAKANTI CONSULTANCY SERVICES PRIVATE LIMITED
- 5) The accompanying Statement includes interim financial results and other financial information of 4 Subsidiaries which reflects total revenues of Rs. Nil/- total Profit after tax of Rs .Nil/ -total comprehensive income of Rs. Nil for the quarter ended 31st December, 2019 and for the period from April 01, 2019 to 31st December, 2019, respectively and these interim financial results and other financial information has been reviewed by parent company Management and submitted to us. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.
Our conclusion on the Statement is not modified in respect of the above matter



Continued



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- 6) 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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
FRN: 016016S

M. Naveen

M Naveen
Partner

Membership Number: 237316
UDIN: 20237316AAAABZ5033

Place: Hyderabad
Date: 10.02.2020



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 Nine months ended 31stDecember, 2019

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Vivo Bio Tech Limited for the quarter ended 31stDecember, 2019 and year to date from April 1st 2019 to December 31st 2019 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 Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
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 10th February, 2020. 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.

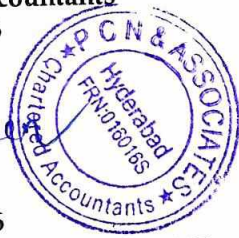
For P C N & Associates.,
Chartered Accountants
FRN: 016016S

M. Naveen
M Naveen

Partner

M.No. 237316

UDIN: 20237316AAAAABY9915



Place: Hyderabad

Date: 10th February, 2020.