

November 14, 2025

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

Dear Sir/Madam,

Subject : Outcome of the Board Meeting, Un-Audited Standalone & Consolidated

Financial Results for the Quarter and Half-year ended September 30, 2025

Reference: Regulation 30/33 of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015

Scrip : 511509

With reference to the above cited subject and our letter dated November 04, 2025, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. **Friday, November 14, 2025**, *inter-alia*, transacted the following business:

1. Approved the Un-Audited Standalone & Consolidated Financial Statements of the Company for the quarter and half year ended September 30, 2025.

The meeting commenced at 04:00 p.m. and concluded at 04:40 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, 2025

Rs. in Lacs								
			Quarter Ended		Half-Yea	Year Ended		
S.No.	Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	
-1	Revenue from Operations	1,301.66	1,241.86	1,203.51	2,543.52	2,216.93	4,667.25	
	Other Income	13.39	13.78	463.10	27.17	464.33	480.49	
111	Total Income	1,315.05	1,255.64	1,666.61	2,570.69	2,681.26	5,147.74	
IV	Expenses							
	a) Increase/(decrease) in Stock in Trade and WIP	98.76	(12.86)	57.06	85.90	74.27	98.35	
	b) Consumption of Raw Materials	-	-		-	-	-	
	c) Purchase of Traded Goods	110.72	163.47	90.57	274.19	241.13	480.77	
	d) Employees Cost	398.62	307.35	336.45	705.97	569.56	1,185.97	
	e) Depreciation and Amortisation	256.83	264.41	229.41	521.24	452.34	901.67	
١ ،	f) Finance Cost	146.80	150.32	206.11	297.12	398.55	750.44	
	g) Administrative Expenditure	152.35	231.35	152.39	383.70	327.38	822.42	
Total 1,164.08 1,104.04 1,071.99 2,268.				2,268.12	2,063.23	4,239.62		
٧	Profit Before Tax & Exceptional Items (III-IV)	150.98	151.60	594.62	302.58	618.03	908.12	
	Exceptional Item	-	-	<del>-</del>	-	-		
	Prior Period Items	-		-	-	- ,	*	
VI	Profit Before Tax	150.98	151.60	594.62	302.58	618.03	908.12	
VII	Tax Expense							
	a. Current Tax	77.95	78.97	78.18	156.92	97.99	208.28	
	b. Deffered tax	(13.90)	(64.69)	(14.83)	(78.59)	(29.02)	(57.24)	
	Total Tax Expense	64.05	14.28	63.35	78.33	68.97	151.04	
	VIII Net Profit After Tax (V-VI)	86.92	137.32	531.27	224.24	549.06	757.08	
	Other Comprehensive Income							
i 1	a.Items that will be Reclassified to Profit or Loss							
	(Net of Tax)	-		-	-	-	<b>-</b> .	
	Total Other Comprehensive Income (VII+VIII+IX)	86.92	137.32	531.27	224.24	549.06	757.08	
	Paid Up Share Capital (Face value of Rs.10/-) (In lakh	2,210.06	1,989.39	1,490.35	2,210.06	1,490.35	1,716.48	
	Units)							
	1) Basic	0.45	0.76	3.56	1.15	3.68	4.95	
	2) Diluted	0.45	0.76	3.56	1.15	3.68	4.95	

Place: Hyderabad Date: 14/11/2025

For Vivo Bio Tech Limited

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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEAR ENDED SEPTE	

							Rs. in Lac
S.No.	Daniel and an	Quarter Ended			Half-Year Ended		Year Ended
5.NO.	Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue from Operations	1,310.90	1,251.16	1,203.51	2,562.06	2,216.93	4,667.2
	Other Income	13.39	13.78	463.10	27.17	464.33	480.4
111	Total Income	1,324.29	1,264.94	1,666.61	2,589.23	2,681.26	5,147.7
١٧	Expenses						
	a) Increase/(decrease) in Stock in Trade and WIP	98.76	(12.86)	57.06	85.90	74.27	98.3
	b) Consumption of Raw Materials	-	-	-	-		-
	c) Purchase of Traded Goods	110.72	163.47	90.57	274.19	241.13	480.7
	d) Employees Cost	407.89	320.24	344.34	728.13	578.59	1,214.4
	e) Depreciation and Amortisation	256.83	264.41	229.41	521.24	452.34	901.0
	f) Finance Cost	146.80	150.32	206.11	297.12	398.55	750.4
	g) Administrative Expenditure	152.38	231.37	152.41	383.75	327.41	822.7
	Total	1,173.38	1,116.95	1,079.90	2,290.33	2,072.29	4,268.4
V	Profit Before Tax & Exceptional Item (III-IV)	150.92	147.99	586.71	298.91	608.97	879.3
	Expceptional Item	-	-	-	-	-	-
	Prior Period Items	-	-	*	۲	-	*
VI	Profit Before Tax	150.92	147.99	586.71	298.91	608.97	879.3
VII	Tax Expense						
	a. Current Tax	77.95	78.97	78.18	156.92	97.99	208.2
	b. Deffered tax	(13.90)	(64.69)	(14.83)	(78.59)	(29.02)	(57.2
	Total Tax Expense	64.05	14.28	63.35	78.33	68.97	151.0
	VIII Net Profit After Tax (V-VI)	86.86	133.71	523.36	220.57	540.00	728.2
IX	Minority Interest	-	-	-	-	-	*
X	Other Comprehensive Income						
	a.items that will be Reclassified to Profit or Loss (Net of Tax)	-	-		-		-
ΧI	Total Other Comprehensive Income (VII+VIII+IX)	86.86	133.71	523.36	220.57	540.00	728.2
XII	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	2,210.06	1,989.39	1,490.35	2,210.06	1,490.35	1,716.4
XIII	Earnings per Equity Share:						
	1) Basic	0.45	0.74	3.51	1.14	3.62	4.7
	2) Diluted	0.45	0.74	3.51	1.14	3.62	4.7

Place: Hyderabad Date: 14/11/2025 HYDERABAD 3

For Vivo Bio Tech Limited

Kalyan Ram Mangipudi Whole Time Director

DIN: 02012580



#### STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

						Rs. in Lac
		Standalone			Consolidated	
Particulars	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.09.2024	31.03.2025
	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Audited
1. ASSETS						
Non-Current Assets						
Fixed Assets						
Property, Plant and Equipment	5,809.07	6,412.21	6,101.91	6,145.09	6,748.23	6,437.93
Capital Work-In-Progress	1,285.91	1,129.76	1,284.49	1,285.91	1,129.76	1,284.49
Intangible Assets	2,170.80	677.87	2,385.66	2,170.80	677.87	2,385.6
Financial Assets						
Non-Current Investments	4.00	4.00	4.00	_	-	-
Long Term Loans and Advances	_	-	-		-	-
Other Non Current Assets	18.61	31.56	21.37	18.61	31.56	21.37
Deferred Tax Asset		· -	-		-	-
Total Non-Current Assets	9,288.38	8,255.40	9,797.43	9,620.41	8,587.42	10,129.45
Current Assets						
Inventories	693.15	803.13	779.05	693.15	803.13	779.05
Financial Assets						
Trade Receivables	1,417.02	1,154.30	1,121.03	1,417.02	1,177.77	1,125.08
Cash and Cash Equivalents	126.18	129.64	120.89	133.23	137.01	128.06
Short Term Loans and Advances	3,925.66	2,195.46	2,234.46	4,531.96	2,046.82	2,085.75
Other Current Assets	121.45	39.99	75.72	121.82	39.99	75.72
Total Current Assets	6,283.47	4,322.52	4,331.15	6,897.19	4,204.72	4,193.66
TOTAL ASSETS = I	15,571.85	12,577.92	14,128.58	16,517.59	12,792.14	14,323.11
		00-04				
II. EQUITY AND LIABILITIES					W	
Equity						
Equity Share Capital	2,210.06	1,490.35	1,716.48	2,210.06	1,490.35	1,716.48
Other Equity	7,327.14	4,498.40	5,375.37	7,294.91	4,489.59	5,346.80
Money Received Against Share Warrants	171.89	-	727.17	171.89		727.17
Total Equity	9,709.10	5,988.75	7,819.02	9,676.86	5,979.94	7,790.45
Liabilities						
Non Current liabilities				· ·		· · · · · · · · · · · · · · · · · · ·
Financial Liabilities						
Borrowings	2,805.68	3,574.12	3,271.06	3,783.32	3,796.76	3,493.70
Long Term Provisions	84.38	72.78	77.98	84.38	72.78	77.98
Defferred Tax Liabilities	98.37	205.18	176.96	98.37	205.18	176.96
Total Non Current Liabilities	2,988.43	3,852.08	3,526.00	3,966.07	4,074.72	3,748.64
Current Liabilities						
Financial Liabilities						
Borrowings	1,869.83	1,991.53	1,908.80	1,869.83	1,991.53	1,908.80
Trade Payables & Other Current Liabilities	164.77	106.24	97.94	164.77	106.24	98.07
Provisions	839.72	639.32	776.82	840.06	639.71	777.15
Total Current Liabilities	2,874.33	2,737.09	2,783.56	2,874.67	2,737.48	2,784.02
TOTAL EQUITY & LIABILITIES = II	15,571.85	12,577.92	14,128.58	16,517.59	12,792.14	14,323.11

Place: Hyderabad Date: 14/11/2025



For Vivo Bio Tech Limited

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### STANDALONE CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025

				Rs. in Lac				
		As at	As at	As at				
S.No.	PARTICULARS	30.09.2025	30.09.2024	31.03.2025				
		Un-Audited	Un-Audited	Audited				
Α	Cash Flow from Operating Activities:							
	Net Profit/ (Loss) before Taxation and Extraordinary Items	302.58	618.03	908.12				
	Adjustments for:							
	Depreciation	518.48	452.34	896.15				
	Amortised Expenses	2.76	· -	5.52				
	Profit on sale of Property, Plant and Equipment	-	-	(461.50				
	Interest Expenses	297.12	398.55	750.44				
	Operating Profit before Working Capital Changes	1,120.94	1,468.92	2,098.73				
	Changes in Assets & Liabilities:							
	Trade and Other Receivables including Inventory	(1,947.03)	497.48	484.79				
	Trade and Other Payables	97.17	(1,040.24)	(988.57				
	Cash Generated from Operations	(728.92)	926.16	1,594.95				
	Interest Paid	79.84	79.09	203.67				
	Taxation for the year	156.92	97.99	208.28				
	Net Cash from Operating Activities	(965.68)	749.08	1,183.00				
В	Cash Flow from Investing Activities:							
	Purchase of Fixed Assets	(12.19)	(49.65)	(2,227.03				
	Proceeds from Sale of Property, Plant and Equipment	-	-	642.85				
	Investment	-	-	-				
	Net Cash Used in Investing Activities	(12.19)	(49.65)	(1,584.18				
	Cash Flow from Financial Activities:	·						
	Proceeds from Equity Shares	1,665.83		1,622.25				
	Interest & Finance Cost	(217.28)	(319.45)	(546.77)				
	Net Proceeds from Long Term Borrowings	(465.38)	(381.94)	(685.01)				
	Net Cash Used in Financing Activities	983.16	(701.39)	390.47				
	crease in Cash and Cash Equivalents	5.29	(1.96)	(10.71)				
Cash a	nd Cash Equivalents as at Beginning of the Year	120.89	131.60	131.60				
Cash a	nd Cash Equivalents	126.18	129.64	120.89				

Place: Hyderabad Date: 14/11/2025



For Vivo Bio Tech Limited

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### CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025

	CONSOLIDATED CASITIESW STATEMENT FOR THE HA	TI-IEAN ENDED SE	FILIVIDER 30, 20	
				Rs. in Lacs
		As at	As at	As at
S.No.	PARTICULARS	30.09.2025	30.09.2024	31.03.2025
		Un-Audited	Un-Audited	Audited
Α	Cash Flow from Operating Activities:			
	Net Profit/ (Loss) before Taxation and Extraordinary Items	298.91	608.97	879.31
	Adjustments for:			
	Depreciation	518.48	452.34	896.15
	Amortised Expenses	2.76	-	5.52
	Profit on sale of Property, Plant and Equipment	-	-	(461.50)
:	Interest Expenses	297.12	398.55	750.44
	Operating Profit before Working Capital Changes	1,117.26	1,459.86	2,069.92
	Changes in Assets & Liabilities:			
	Trade and Other Receivables including Inventory	(2,698.35)	516.54	523.34
	Trade and Other Payables	97.04	(1,050.21)	(998.49)
	Cash Generated from Operations	(1,484.04)	926.19	1,594.77
	Interest Paid	79.84	79.09	203.67
	Taxation for the year	156.92	97.99	208.28
	Net Cash from Operating Activities	(1720.80)	749.11	1182.82
В	Cash Flow from Investing Activities:			
	Purchase of Fixed Assets	(12.20)	(49.65)	(2,227.03)
	Proceeds from Sale of Property, Plant and Equipment		** .	642.85
	Investment	-	-	: -
	Net Cash Used in Investing Activities	(12.20)	(49.65)	(1584.18)
	Cash Flow from Financial Activities:			
"	Proceeds from Equity Shares	1,665.84		1,622.24
	Interest & Finance Cost	(217.28)	(319.45)	(546.77)
	Net Proceeds from Long Term Borrowings	289.62	(381.97)	(685.01)
	Net Cash Used in Financing Activities	1738.17	(701.42)	390.46
Net In	crease in Cash and Cash Equivalents	5.17	(1.95)	(10.90)
Cash a	nd Cash Equivalents as at Beginning of the Year	128.06	138.96	138.96
Cash a	nd Cash Equivalents	133.23	137.01	128.06

Place: Hyderabad Date: 14/11/2025 OTECA (HIDETAAGAL) S

For Vivo Bio Tech Limited

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#### Notes:

- 1. The above Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2025, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2025.
- 2. The figures for the quarter ended March 31, 2025 are the balancing figure between the audited figures of the full financial year and the published year-to-date figures upto the 3<sup>rd</sup> quarter of respective financial years which were subject to Limited Review by the Statutory Auditor of the Company.
- 3. 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.
- 4. 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).
- 5. The Company operates in single Segments Viz., Bio Technology. Hence segmental reporting is not required.
- 6. During the Quarter ended September 30, 2025; the Company has allotted 22,06,739 equity shares pursuant to conversion of warrants issued on preferential basis.
- 7. The above financial results are available on the stock exchange website <a href="https://www.bseindia.com">www.bseindia.com</a> and company's website <a href="https://www.vivobio.com">www.vivobio.com</a>.
- 8. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

Date: November 14, 2025

Place: Hyderabad

For Vivo Bio Tech Limited

M. Kalyan Ram Whole Time Director

DIN: 02012580



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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, 2025 and for the period from 01 April 2025 to 30 September 2025 (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. T.G, INDIA

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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** 

RALIA

Hyderabad

FRN: 007257S

Mukund Vijayrao Toshicco

Partner

M. No. 024784

UDIN: 25024784BMIYJD5286

Place: Hyderabad Date: 14-11-2025.



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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, 2025 and for the period from 01 April 2025 to 30 September 2025 (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. T.G, INDIA

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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

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2. Vivo Bio Discovery Services Private Limited

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

Mukund Vijayrao Joshi

Partner

M.No. 024784

UDIN: 25024784BMIYJE4153

Place: Hyderabad Date: 14-11-2025.