



P.MURALI & CO.,

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

Tel. : (91-40) 2332 6666, 2331 2554
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INDEPENDENT AUDITOR'S REPORT

To the Members of
VIVOBIO CONSULTING SERVICES PRIVATE LIMITED
(Formerly Known as Donakanti Consulting Services Pvt Ltd)
Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s **VIVOBIO CONSULTING SERVICES PRIVATE LIMITED (Formerly Known as Donakanti Consulting Services Pvt Ltd)** ("the Company") which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss for the year ended and a summary of significant accounting policies and other explanatory information.

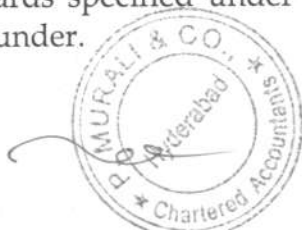
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and its Loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under.





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This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion, reasonable level of assurance is a high level of assurance, but it is not guarantee that an audit conducted in accordance with the SA's will always detect a material misstatements when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence economic decisions of users taken the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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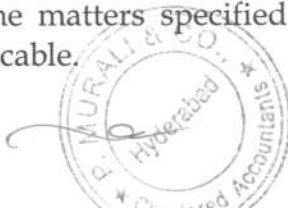
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.





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2. As required by section 143 (3) of the Act, we report that:
- In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.
 - In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended.
 - On the basis of written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For P.Murali & Co.,
Chartered Accountants,
Firm's Regn.No: 007257S



A Krishna Rao
Partner

M No. 020085

UDIN :



Place: Hyderabad

Date: 25-06-2021

UDIN-21020085A AAAAQD9086



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Annexure A to the Auditors Report

Annexure referred to in Independent Auditors Report to the Members of M/s. VIOBIO CONSULTING SERVICES PRIVATE LIMITED (Formerly Known as Donakanti Consulting Services Pvt Ltd) on the financial statements for the year ended 31st March 2021, we report that:

- i. According to the information and explanations given to us and on the basis of our examination of records of the Company, the title deed of immovable property is on the name of the company.
- ii. Company does not have inventory. Therefore the provisions of clause 3(ii) of the said order not applicable to the company.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- iv. The Company has not granted any loans or made any Investments, or provided any guarantee or security to the parties covered under section 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the said order are not applicable to the company.
- v. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of The Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is generally regular in depositing the undisputed statutory dues, including Income-tax and other material statutory dues, as applicable, with the appropriate authorities in India ;

(b) There were no undisputed amounts payable in respect of, Income-tax, and other material statutory dues in arrears as at 31st March 2021 for a period of more than 6 months from the date they became payable.

(c) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax or any other material statutory dues, which have not been deposited on account of any disputes.





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- viii. In our opinion, and according to the information and explanations given to us, the company has not taken loans from financial institution or banks or Government or has not issued debentures as at the balance sheet date.
- ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of this clause are not applicable to the Company.
- x. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our Audit.
- xi. The company has not provided/paid managerial remuneration for the year.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the Provisions of clause 3(xii) of the order are not applicable to the company.
- xiii. The Company has not entered transactions with related parties during the year as such the provisions of sec.177 and 188 are not applicable to the company.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the Company.
- xv. The Company has not entered into non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of The Reserve Bank of India Act 1934. Accordingly, the provisions of clause 3(xvi) of the order are not applicable to the Company.

For P. Murali & Co.,
Chartered Accountants
Firm Registration No 007257S


A Krishna Rao

Partner

M No. 020085


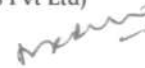



UDIN :



Place: Hyderabad

Date: 25-06-2021

UDIN-21020085AAAAQD9086

| VIOBIO CONSULTING SERVICES PRIVATE LIMITED (Formerly Known as Donakanti Consulting Services Pvt Ltd) | | | |
|---|---------|---|------------------|
| BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2021 | | | |
| Particulars | Note No | As at 31/03/2021 | As at 31/03/2020 |
| | | Rs. | Rs. |
| I) ASSETS | | | |
| NON CURRENT ASSETS | | | |
| a)Property, Plant and Equipment | 1 | 3,16,62,048 | 3,16,62,048 |
| b)Intangible Assets | | | |
| c)Financial Assets | | | |
| i)Investments | | | |
| ii) Loans | | | |
| d)Other Non-Current assets | 2 | 30,000 | 30,000 |
| CURRENT ASSETS | | | |
| a)Inventories | | | |
| b)Financial assets | | | |
| i)Investment | | | |
| ii)Trade Receivables | | | |
| iii) Cash and Cash Equivalents | 3 | 44,721 | 41,811 |
| iv)Loans | | | |
| v)Other Financial Assets | | | |
| | | 3,17,36,769 | 3,17,33,859 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Share Capital | 4 | 1,00,000 | 1,00,000 |
| Other Equity | 5 | (9,129) | (6,089) |
| LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| a)Financial Liabilities | | | |
| i) Borrowings | 6 | 3,16,37,048 | 3,16,34,048 |
| ii)Trade Payables | | | |
| iii)Other financial liabilities | | | |
| b)Provisions | | | |
| c)Deferred tax liabilities (net) | | | |
| d)Other non current liabilities | | | |
| CURRENT LIABILITIES | | | |
| a) Financial Liabilities | | | |
| i) Borrowings | | | |
| ii)Trade Payables | | | |
| iii)Other financial liabilities | | | |
| b) Provision | 7 | 8,850 | 5,900 |
| c)Other current liabilities | | | |
| d)Current tax liabilities (net) | | | |
| | | 3,17,36,769 | 3,17,33,859 |
| Notes referred to above form an integral part of the Financial Statements | | | |
| As per our Report of Even Date | | For and on behalf of the Board | |
| FOR P MURALI & CO., | | For Vivobio Consulting Services Private Limited | |
| Chartered Accountants | | (Formerly Known as Donakanti Consulting Services Pvt Ltd) | |
| Firm Registration No.0072575 | | | |
|  | |  | |
| A.Krishna Rao | | M.Kalyan Ram | |
| Partner | | Director | |
| M. No. 020085 | | DIN: 02012580 | |
|  | |  | |
| | | K.T.V. Kaladhar | |
| | | Director | |
| | | DIN: 08450361 | |
| Place : Hyderabad | |  | |
| Date:25 Jun 2021 | | | |

VIOBIO CONSULTING SERVICES PRIVATE LIMITED
(Formerly Known as Donakanti Consulting Services Pvt Ltd)

STATEMENT OF PROFIT AND LOSS FOR PERIOD ENDED 31st MARCH 2021

| Particulars | Note No | 31/03/2021 Rs. | 31/03/2020 Rs. |
|--|---------|-------------------|-------------------|
| I. Revenue from operations | | - | - |
| II. Other Income | | - | - |
| III. Total Revenue | | - | - |
| IV. Expenses: | | | |
| Employee Benefit expenses | | - | - |
| Depreciation | | - | - |
| Amortization expense | | - | - |
| Financial costs | | - | - |
| Other expenses | 8 | 3,040 | 3,021 |
| IV. Total Expenses | | 3,040 | 3,021 |
| V. Profit Before Tax | | (3,040) | (3,021) |
| VI. Tax expense: | | | |
| (1) Current tax | | - | - |
| (2) Deferred tax | | - | - |
| VII. Profit for the Period (V-VI) | | (3,040) | (3,021) |
| Other Comprehensive Income (Net of Tax) | | | - |
| Total Comprehensive Income (Net of Tax) | | (3,040) | (3,021) |
| VIII. Earning per equity share: | | | |
| (1) Basic | | (0.30) | (0.30) |
| (2) Diluted | | (0.30) | (0.30) |

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S



A. Krishna Rao

Partner

M. No. 020085



For and on behalf of the Board

For Vivobio Consulting Services Private Limited
(Formerly Known as Donakanti Consulting Services Pvt Ltd)



M. Kalyan Ram
Director

DIN: 02012580



K.T.V. Kaladhar
Director

DIN: 08450361



Place : Hyderabad

Date: 25 Jun 2021

VIVOBIO CONSULTING SERVICES PRIVATE LIMITED (Formerly Known as Donakanti Consulting Services Pvt Ltd)

Standalone Cash Flow Statement for the Year Ended

| Particulars | Mar 31,2021 | Mar 31,2020 |
|--|---------------|---------------|
| A. Cash Flow from Operating Activities: | | |
| INCOME/ (LOSS) BEFORE TAXATION AND EXTRAORDINARY items | (3,040) | (3,021) |
| Adjustments for: | | |
| Finance Cost | 90 | 71 |
| Operating Profit before Working Capital Changes | (2,950) | (2,950) |
| Trade and Other Receivables | - | - |
| Trade and Other Payables | 2,950 | 2,950 |
| Cash Generated from Operations | | - |
| Finance Cost | 90 | 71 |
| Taxation for the year | | - |
| Net Cash from Operating Activities | (90) | (71) |
| B. Cash Flow from Investing Activities: | | |
| Purchase of Fixed Assets | | |
| Net Cash used in Investing Activities | - | - |
| C. Cash Flow From Financial Activities: | | |
| Proceeds from Equity Shares | | - |
| Net Proceeds from Long Term Borrowings | 3,000 | 26,500 |
| Net Cash used in Financing Activities | 3,000 | 26,500 |
| Net increase in Cash and Cash equivalents | 2,910 | 26,429 |
| Cash and Cash equivalents as at Beginning of the Year | 41,811 | 15,382 |
| Cash and Cash equivalents as at End of the Year | 44,721 | 41,811 |

Notes referred to above form an integral part of the Financial Statements

As per our Report of Even Date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S


A.Krishna Rao

Partner

M. No. 020085



Place : Hyderabad

Date:25 Jun 2021

For and on behalf of the Board

For Vivobio Consulting Services Private Limited
(Formerly known as Donakanti Consulting Services Pvt Ltd)


M.Kalyan Ram
Director
DIN: 02012580


K.T.V. Kaladhar
Director
DIN: 08450361



VIVOBIO CONSULTING SERVICES PRIVATE LIMITED

Standalone Statement of Changes in Equity for the year ended 31 March 31 2021

(All amounts in Indian Rupees, except Share data and where otherwise stated)

EQUITY SHARE CAPITAL

Balance as at 31 March 2020

Balance as at 31 March 2021

| No. of Shares | Amount |
|---------------|----------|
| 10,000 | 1,00,000 |
| 10,000 | 1,00,000 |

OTHER QUITY

| Particulars | Reserves and Surplus | | | | Total |
|--|----------------------|--------------------|-----------------|-------------------|---------|
| | Capital Reserve | Securities Premium | General Reserve | Retained Earnings | |
| At 1 April 2019 | - | - | - | (3,068) | (3,068) |
| Profit for the year | - | - | - | (3,021) | (3,021) |
| Other comprehensive income | - | - | - | - | - |
| Re-measurement gains/ (losses) on defined benefit plans | - | - | - | - | - |
| Income-tax effect | - | - | - | - | - |
| At 31 March 2020 | - | - | - | (6,089) | (6,089) |
| Profit for the year | - | - | - | (3,040) | (3,040) |
| Other Comprehensive Income | - | - | - | - | - |
| Re-measurement Gains / (Losses) on Defined Benefit Plans, net of Tax | - | - | - | - | - |
| Income-tax effect | - | - | - | - | - |
| Balance as of 31 March 2021 | - | - | - | (9,129) | (9,129) |

The accompanying notes are an integral part of the Standalone Financial Statements.

As per our report of even date

FOR P MURALI & CO.,

Chartered Accountants

Firm Registration No.007257S



A. Krishna rao

A. Krishna rao

Partner

Membership No. 020085

Place: Hyderabad

Date: 25 June 2021

For and on behalf of the Board of Directors of
VIVOBIO CONSULTING SERVICES PRIVATE LIMITED

M. Kalyan Ram

M. Kalyan Ram

Director

DIN: 02012580

K. T. V. Kaladhar

K. T. V. Kaladhar

Director

DIN: 08450361



Note No. 1

Property, Plant and Equipment

| Particulars | Building | Total |
|---------------------------------|--------------------|--------------------|
| Deemed Cost | | |
| At 1 April 2020 | 3,16,62,048 | 3,16,62,048 |
| Additions | - | - |
| Deletions | - | - |
| At 31 March 2021 | 3,16,62,048 | 3,16,62,048 |
| Accumulated Depreciation | | |
| At 1 April 2020 | - | - |
| Charge for the year | - | - |
| Less: Adjustments | - | - |
| At 31 March 2021 | - | - |
| Carrying amount | | |
| At 1 April 2020 | 3,16,62,048 | 3,16,62,048 |
| At 31 March 2021 | 3,16,62,048 | 3,16,62,048 |



Notes to Balance sheet

NOTE NO.2 : OTHER NON - CURRENT ASSETS

| Particulars | As At 31/03/2021 | As At 31/03/2020 |
|---|---------------------|---------------------|
| Unamortised Expenses | 30,000 | 30,000 |
| Total Other Non - Current Assets | 30,000 | 30,000 |

NOTE NO. 3 : CASH AND CASH EQUIVALENTS

| Particulars | As At 31/03/2021 | As At 31/03/2020 |
|--|---------------------|---------------------|
| a) Balances with Banks : | | |
| 1) On Current Accounts | 34,203 | 31,311 |
| 2) On Deposit Accounts | | |
| b) Cash on Hand | 10,518 | 10,500 |
| Total Cash and Cash Equivalents | 44,721 | 41,811 |

NOTE NO. 6 : BORROWINGS

| Particulars | As At 31/03/2021 | As At 31/03/2020 |
|-------------------------------------|---------------------|---------------------|
| Non-current Borrowings | | |
| Term Loans | | |
| Secured | | |
| Unsecured | | |
| Borrowing | 3,16,37,048 | 3,16,34,048 |
| Total Non-current Borrowings | 3,16,37,048 | 3,16,34,048 |
| Current Borrowings | | |
| Term Loans | | |
| Secured | | |
| Unsecured | | |
| Borrowing | - | - |
| Total Current Borrowings | - | - |

NOTE NO. 7 : PROVISIONS

| Particulars | As At 31/03/2021 | As At 31/03/2020 |
|-------------------------------------|---------------------|---------------------|
| Non-Current | | |
| (a) Provision for employee Benefits | | |
| (b) Others | | |
| Statutory dues | - | - |
| Current | | |
| (a) Provision for employee Benefits | | |
| salary payable | - | - |
| (b) Others | | |
| Statutory dues | - | - |
| Provision for Expenses | | |
| i) Audit Fee Payable | 8,850 | 5,900 |
| Total Provisions | 8,850 | 5,900 |



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VIVOBIO CONSULTING SERVICES PRIVATE LIMITED

Notes forming part of the Financial Statements

(All amounts in Indian Rupees, except Share data and where otherwise stated)

Note No. 4 Share Capital

| | 31 March 2021 | 31 March 2020 |
|---|---------------|---------------|
| Authorized Share Capital | | |
| 10,000 (31 March 2020: 10,000) equity shares of INR 10 each | 1,00,000 | 1,00,000 |
| Issued, Subscribed and Fully Paid-up | | |
| 10,000 (31 March 2020: 10,000) equity shares of INR 10/- each fully paid-up | 1,00,000 | 1,00,000 |

(a) Reconciliation of Shares outstanding at the beginning and end of the reporting year

| Particulars | 31 March 2021 | | 31 March 2020 | |
|--|----------------------|----------|----------------------|----------|
| | No. of Equity Shares | Amount | No. of Equity Shares | Amount |
| Outstanding at the beginning of the year | 10,000 | 1,00,000 | 10,000 | 1,00,000 |
| Issued during the year | - | - | - | - |
| Outstanding at the end of the year | 10,000 | 1,00,000 | 10,000 | 1,00,000 |

(b) Terms / rights attached to the Equity Shares

Equity Shares of the Company have a par value of INR 10 Per Share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays

(c) Details of Shareholders holding more than 5% shares in the Company

| Particulars | 31 March 2021 | | 31 March 2020 | |
|----------------------|---------------------------|------------------------|---------------------------|------------------------|
| | No. of Equity Shares held | % holding in the class | No. of Equity Shares held | % holding in the class |
| VIVOBIO TECH LIMITED | 10,000 | 100.00% | 10,000 | 100.00% |



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Note No. 5 Other Equity

31 March 2021 31 March 2020

Capital Reserve:

| | | |
|-----------------------------|---|---|
| Opening Balance | - | - |
| Add: Premium on fresh issue | - | - |
| Closing Balance | - | - |

Securities Premium:

| | | |
|---------------------------|---|---|
| Opening Balance | - | - |
| Additions during the year | - | - |
| Closing Balance | - | - |

Securities Premium consists of the difference between the face value of the Equity Shares and the consideration received in respect of Shares issued.

General Reserve:

| | | |
|--------------------------------|---|---|
| Opening Balance | - | - |
| Add: Transfers during the year | - | - |
| Closing Balance | - | - |

The General Reserve is used from time to time to transfer Profits from Retained Earnings for appropriation purposes. As the General Reserve is created by a transfer

Retained Earnings:

| | | |
|------------------------------------|---------|---------|
| Opening Balance | (6,089) | (3,068) |
| Profit /(Loss) for the year | (3,040) | (3,021) |
| Other Comprehensive Income | - | - |
| Less: Transfers to General Reserve | - | - |
| Closing Balance | (9,129) | (6,089) |

Total Other Equity**(9,129) (6,089)**

Retained Earnings reflect Surplus / Deficit after Taxes in the Profit or Loss. The amount that can be distributed by the Company as Dividends to its Equity Shareholders is determined based on the balance in this reserve and also considering the requirements of the Companies Act, 2013.



(Signature)



(Signature)

NOTE NUMBERS TO STATEMENT OF PROFIT & LOSS

| NOTE NO. 8 OTHER EXPENSES | | |
|-----------------------------|--------------------------|------------------------|
| Particulars | Period Ended Mar 2021 | Year Ended Mar 2020 |
| (a) Payment to Auditors: | | |
| (i) As Audit Fee | 2,950 | 2,950 |
| (b) Bank Charges | 90 | 71 |
| (c) Printing & Stationary | - | - |
| (d) Rates & Taxes | - | - |
| (e) Miscellaneous Expenses | - | - |
| Total Other Expenses | 3,040 | 3,021 |

man



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VIOBIO CONSULTING SERVICES PRIVATE LIMITED
(Formerly Known as Donakanti Consulting Services Pvt Ltd)

SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS:

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Relevant to rules issued there under. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) REVENUE RECOGNITION:

- i) The Company follows the mercantile system of Accounting and recognizes income and expenditure on accrual basis.
- ii) Revenue is not recognized on the grounds of prudence, until realized in respect of liquidated damages, delayed payments as recovery of the amounts are not certain.

c) PROVISIONS:

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation

M. K. S.

[Signature]

[Signature]


VIVOBIO CONSULTING SERVICES PRIVATE LIMITED
(Formerly Known as Donakanti Consulting Services Pvt Ltd)

Notes to Accounts:

9) The Company has not received any intimation from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure if any, relating to the amount unpaid as at the yearend together with interest paid/payable as required under the said act have not been given.

10) Auditors' Remuneration:

| Particulars | 31-03-2021 | 31-03-2020 |
|-------------|------------|------------|
| | Rupees | Rupees |
| Audit Fee | 2,950/- | 2,950/- |

11) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.

12) Figures have been rounded off to the nearest rupee.


SIGNATURE TO NOTES 1 To 12

As per our report of even date


For and on behalf of the Board


For P.Murali & Co.,
Chartered Accountants
Firm's Regn.No:007257S

VIVOBIO CONSULTING SERVICES PRIVATE LIMITED (Formerly Known as DONAKANTI CONSULTANCY SERVICES PRIVATE LIMITED)


A Krishna Rao
Partner
M No. 020085
UDIN : 20020085AAAAGW5075




M Kalyan Ram
Director
DIN:02012580


KTV Kaladhar
Director
DIN:08450361



Place: Hyderabad

Date : 25-06-2021