February 13, 2023

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

Reference:

Regulation 30 of the SEBI (Listing Obligations and Disclosure

Requirements) Regulation, 2015

Scrip

511509

Dear Sir/Madam,

With reference to the above cited subject and our letter dated January 30, 2023, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. **Monday, February 13, 2023**, *inter-alia*, transacted the following business:

1. Approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2022.

The meeting commenced at 05.30 PM and concluded at 06.15 PM.

This is for your information and records.

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited

Jyotika Aasat

Company Secretary

Encl: As above

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

Vivo Bio Tech Limited 8-2-672/5&6, 3rd Floor, Ilyas Mohammed Khan Estate, Road No.1, Banjara Hills, Hyderabad-500034, Telangana E-mail:investors@vivobio.com CIN: L65993TG1987PLC007163

Nume Months Ende PARTICULARS 31.12.2022 31.12.2021 31.02.2022 31.02.2022 31.02.2023 31.02.202		UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2022	JLTS FOR THE QUA	ARTER & NINE N	IONTHS ENDED	31ST DECEMBER	3, 2022	
Revenue from operations CUARTER ENDED AILZ.2022 3.1.2.2021 3.1.2.2022								Rs. in Lacs
Part House			ď	UARTER ENDED		NINE MON	THS ENDED	YEAR ENDED
Revenue from operations	S.No		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
Packetine from operations 1,342.02 1,533.64 1,292.02 3,722.19 3,608.56 2,447 1,244.04 1,244.			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Other Income Other Income 0.86 0.59 1.594.03 1.54.73.73 3,633.03 1.54.70 1.54.73 24.47 1.54.73.73 3,633.03 1.54.73.73 3,633.03 1.54.73.73 24.47 24.73.73 3,633.03 3.44 24.73 24.73.73 3,633.03 3.44 24.74 2.52.73 1.11.58 -1.2.27 1.48.98 3.44 2.7 2.44 2.7 2.7 1.48.98 3.44 2.4 2.2 2.2 2.4 2.2 2.4 2.2 2.4 2.2 2.4 2.2<	_	Revenue from operations	1,342.02	1,253.84	1,292.02	3,722.19	3,608.56	5,139.10
Profes Inceses Inces	=	Other Income	98.0	0.59	•	1.54	24.47	9.21
Expenses 111.58 -12.27 148.98 3.44 a) Increase/(decrease) in stock in trade and WIP -90.23 111.58 -12.27 148.98 3.44 b) Consumption of flaw materials - <	Ξ	Total Income	1,342.88	1,254.43	1,292.02	3,723.73	3,633.03	5,148.31
a) Increase/(decrease) in stock in trade and WIPP 90.23 111.58 -12.27 148.98 3.44 b) Consumption of Raw materials - <td>≥</td> <td>Expenses</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	≥	Expenses						
b) Consumption of Raw materials c) Purchase of traded goods -			90.23	111.58	-12.27	148.98		346.52
c) Purchase of traded goods 176.88 89.27 132.65 401.00 498.00 d) Employees Cost 338.90 329.41 239.36 981.29 661.94 f) Employees Cost 171.03 230.28 236.79 171.03 700.54 523.59 f) Finance Cost 10.04 208.38 179.09 120.37 563.70 312.72 g) Administrative Expenditure 242.42 257.32 356.81 752.79 1,024.21 Exceptional term 10.04 55.81 50.98 284.08 175.42 609.12 Exceptional term 10.05 1,007.94 35.88 175.42 609.12 Exceptional term 10.05 1,007.94 35.83 30.32 30.12 Exceptional term 20.05 1,007.94 35.88 175.42 609.12 Exceptional term 20.05 1,007.94 37.68 175.42 609.12 Exceptional term 30.05 10.07.94 37.68 174.63 174.63 Exceptional terms		b) Consumption of Raw materials	16	1	1	ı	1	1
Comprehensive Income Comprehensive Income		c) Purchase of traded goods	176.88	89.27	132.65	401.00	498.00	797.28
Finance Cost		d) Employees Cost	338.90	329.41	239.36	981.29	661.94	942.19
f) Finance Cost 208.35 179.09 120.37 563.70 312.72 g) Administrative Expenditure 242.42 257.32 356.81 752.79 1,042.11 For fit Before Tax & Exceptional Item 1,287.07 1,287.07 1,203.45 1,007.94 3,548.30 3,023.90 Exceptional Item 55.81 55.81 50.98 284.08 175.42 609.12 Exceptional Item 55.81 55.81 50.98 284.08 175.42 609.12 Profit Before Tax 7 7 - - - - - B. Defered Tax 1 43.76 284.08 175.42 609.12 - B. Defered tax 30.18 30.55 103.11 136.29 136.25 136.25 Cotal Tax Expense Action Tax Expense 33.05 146.87 115.78 320.88 Defered tax 39.05 146.87 115.78 320.49 126.25 Otal Tax Expense 39.05 146.87 146.87 146.87		e) Depreciation and amortisation	230.28	236.79	171.03	700.54	523.59	744.08
g)Administrative Expenditure 242.42 257.32 356.81 752.79 1,024.21 Profit Before Tax & Exceptional Items Total 1,287.07 1,283.46 1,007.94 3,548.30 3,023.90 Profit Before Tax & Exceptional Item Total Before Tax Total Before Tax 1,287.07 1,007.94 3,548.30 3,023.90 Profit Before Tax Total Before Tax 1,007.94 284.08 175.42 609.12 Tax Expense 9.58 8.51 43.76 28.49 124.63 609.12 B. Deffered tax 30.18 30.55 103.11 86.29 124.63 Total Tax Expense Net Profit After Tax (V-VI) 16.10 11.92 137.21 59.64 288.24 Other Comprehensive Income Aitems that will be reclassified to profit or loss (Net of Tax) 16.10 11.92 137.21 59.64 288.24 Otal Other Comprehensive Income (VII+VIII+IX) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,420.45 1,487.65		f) Finance Cost	208.35	179.09	120.37	563.70	312.72	399.33
Profit Before Tax & Exceptional Items Total 1,287.07 1,203.45 1,007.94 3,548.30 3,023.90 7. Exceptional Item 55.81 55.81 50.98 284.08 175.42 609.12 Exceptional Item - - - - - - Profit Before Tax Tax Expense - - - - - Tax Expense 130.05 8.51 43.76 284.08 124.63 - B. Deffered tax 10.00 30.18 30.55 103.11 86.29 124.63 Deffered tax Net Profit After Tax (V-VI) 16.10 11.92 137.21 86.29 126.25 Altern Comprehensive Income Net Profit After Tax (V-VII) 16.10 11.92 137.21 59.64 288.24 Altern sthat will be reclassified to profit or loss (Net of Tax) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,420.45 1,420.45 1,420.45 1,420.45		g)Administrative Expenditure	242.42	257.32	356.81	752.79	1,024.21	1,471.53
Profit Before Tax & Exceptional Item 55.81 50.98 284.08 175.42 609.12 Exceptional Item -		Total	1,287.07	1,203.45	1,007.94	3,548.30	3,023.90	4,700.92
Exceptional Item -	>	Profit Before Tax & Exceptional Items (III-IV)	55.81	20.98	284.08		609.12	447.39
Profit Before Tax 55.81 50.98 284.08 175.42 609.12 Tax Expense 30.18 8.51 43.76 29.49 124.63 a. Current Tax 30.18 30.18 30.55 103.11 86.29 196.25 b. Deffered tax 30.18 30.18 30.55 146.87 15.78 320.88 Total Tax Expense 39.71 39.05 146.87 115.78 320.88 Other Comprehensive Income 11.92 137.21 59.64 288.24 a. Items that will be reclassified to profit or loss (Net of Tax) 1.02 11.92 137.21 59.64 288.24 Daid Other Comprehensive Income(VII+VIII+IX) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,420.45 1,487.65 1,420.45 Earnings per equity share: 0.01 0.08 0.09 0.040 2.03 1) Basic 0.01 0.09 0.09 0.040 0.040 1.95		Exceptional Item	-	Ī	-		-	1.
Tax Expense 9.53 8.51 43.76 29.49 124.63 a. Current Tax a. Current Tax 30.18 30.55 103.11 86.29 196.25 b. Deffered tax 39.71 39.05 146.87 115.78 320.88 Total Tax Expense 11.92 137.21 59.64 288.24 Other Comprehensive Income a. Items that will be reclassified to profit or loss (Net of Tax) 16.10 11.92 137.21 59.64 288.24 Total other Comprehensive Income(VII+VIII+IX) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,420.45 1,487.65 1,420.45 Earnings per equity share: 1)Basic 0.01 0.08 0.93 0.40 2.03 2)Dilluted 0.01 <td>></td> <td>Profit Before Tax</td> <td>55.81</td> <td>50.98</td> <td>284.08</td> <td>175.42</td> <td>609.12</td> <td>447.39</td>	>	Profit Before Tax	55.81	50.98	284.08	175.42	609.12	447.39
a. Current Tax b. Deffered tax 9.53 8.51 43.76 29.49 124.63 b. Deffered tax b. Deffered tax 30.18 30.55 103.11 86.29 196.25 Total Tax Expense 39.71 39.05 146.87 115.78 320.88 Other Comprehensive Income a. Items that will be reclassified to profit or loss (Net of Tax) 16.10 11.92 137.21 59.64 288.24 Total other Comprehensive Income(VII+VIII+IX) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,475.86 1,420.45 1,487.65 1,420.45 Earnings per equity share: 1) Basic 0.008 0.093 0.009 0.093 0.009 0.093 0.009 1.95		Tax Expense						
b. Deffered tax 30.18 30.55 103.11 86.29 196.25 Total Tax Expense 39.71 39.05 146.87 115.78 320.88 Total Tax Expense Net Profit After Tax (V-VI) 16.10 11.92 137.21 59.64 288.24 Other Comprehensive Income Action of Income (VII+VIII+IX) 16.10 11.92 137.21 59.64 288.24 Total other Comprehensive Income(VII+VIII+IX) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,420.45 1,420.45 1,420.45 Earnings per equity share: 0.11 0.08 0.09 0.040 1.05 1)Basic 0.10 0.09 0.09 0.040 1.05		a. Current Tax	9.53	8.51	43.76		124.63	75.85
Other Comprehensive Income 39.71 39.05 146.87 115.78 320.88 Other Comprehensive Income alterns that will be reclassified to profit or loss (Net of Tax) - <td></td> <td>b. Deffered tax</td> <td>30.18</td> <td>30.55</td> <td>103.11</td> <td>86.29</td> <td>196.25</td> <td>151.22</td>		b. Deffered tax	30.18	30.55	103.11	86.29	196.25	151.22
Net Profit After Tax (V-VI) 16.10 11.92 137.21 59.64 288.24 Other Comprehensive Income a.ltems that will be reclassified to profit or loss (Net of Tax) - <td></td> <td>Total Tax Expense</td> <td>39.71</td> <td>39.02</td> <td>146.87</td> <td>115.78</td> <td>320.88</td> <td>227.06</td>		Total Tax Expense	39.71	39.02	146.87	115.78	320.88	227.06
Other Comprehensive Income a.Items that will be reclassified to profit or loss (Net of Tax) Total other Comprehensive Income(VII+VIII+IX) Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) Earnings per equity share: 1,487.65 1,475.86 1,420.45 1,487.65 1,487.65 1,420.45 2.03 2.03 2.03 2.03 2.03 2.03 2.03		Net Profit After Tax (V-VI)	16.10	11.92	137.21	59.64	288.24	220.33
a.ltems that will be reclassified to profit or loss (Net of Tax) Total other Comprehensive Income(VII+VIII+IX) Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) Earnings per equity share: 1)Basic 2)Diluted 1.487.65 1.475.86 1.420.45 1.420.45 1.420.45 1.420.45 1.420.45 1.420.45 1.420.45 1.420.45 1.420.45 1.420.45 1.95								
Total other Comprehensive Income(VII+VIIII+IX) 16.10 11.92 137.21 59.64 288.24 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,475.86 1,420.45 1,487.65 1,420.45 Earnings per equity share: 0.11 0.08 0.97 0.40 2.03 1)Basic 0.01 0.09 0.90 0.40 1.95		a.Items that will be reclassified to profit or loss (Net of Tax)	1	ı	1	1		
Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1,487.65 1,475.86 1,420.45 1,487.65 1,420.45 Earnings per equity share: 0.11 0.08 0.97 0.40 2.03 1)Basic 0.01 0.08 0.93 0.040 1.95	×	Total other Comprehensive Income(VII+VIII+IX)	16.10	11.92	137.21	59.64	288.24	220.33
Earnings per equity share: 0.11 0.08 0.97 0.40 2.03 1)Basic 0.011 0.08 0.93 0.40 1.95	×		1,487.65	1,475.86	1,420.45	1,487.65	1,420.45	1,426.35
0.11 0.08 0.97 0.40 0.11 0.08 0.93 0.40	×	Earnings per equity share:						
0.11 0.08 0.93 0.40		1)Basic	0.11	0.08	0.97	0.40		1.56
		2)Diluted	0.11	0.08	0.93			1.56

For Vivo Bio Tech Limited

M. Kalyan Ram Whole Time Director DIN:02012580

Place: Hyderabad Date: February 13, 2023 Vivo Bio Tech Ltd.
Your Drug Discovery Partner

Vivo Bio Tech Limited 8-2-672/5&6, 3rd Floor, Ilyas Mohammed Khan Estate, Road No.1, Banjara Hills, Hyderabad-500034, Telangana E-mail:investors@vivobio.com CIN: L65993TG1987PLC007163

S.No. Reve							Rs. in Lacs
Re Exp Ott							
Re FX			QUARTER ENDED		NINE MONTHS ENDED	4S ENDED	YEAR ENDED
Re Ex	PARTICULARS	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
Re Ott		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Ex Ott	Revenue from operations	1,353.61	1,267.26	1,292.02	3,747.20	3,608.56	5139.10
E T	Other Income	0.86	0.59	-	1.54	25.09	9.83
Ä	Total Income	1,354.47	1,267.85	1,292.02	3,748.74	3633.65	5148.93
0 2 0	Expenses						
α υ	a) Increase/(decrease) in stock in trade and WIP	90.24	111.58	-12.27	148.98	3.44	346.52
10	b) Consumption of Raw materials		1		1		1
	c) Purchase of traded goods	176.88	89.27	132.65	401.00	498.00	797.28
0	d) Employees Cost	351.65	342.55	239.36	1,007.18	661.94	942.19
9	e) Depreciation and amortisation	230.28	236.79	171.03	700.54	523.59	744.65
	f) Finance Cost	208.36	179.09	120.37	563.70		399.33
	g)Administrative Expenditure	242.42	257.45	356.80	752.93	1,024.21	1471.74
	Total	1,299.83	1,216.72	1,007.94	3,574.33	3,023.90	4,701.70
V Prof	Profit Before Tax & Exceptional Item IIII-IV)	54.64	51.13	284.08	174.41	609.74	447.23
Expo	Expceptional Item	-	-		-	-	
VI Prof	Profit Before Tax	54.64	51.13	284.08	174.41	609.74	447.23
VII Tax	Tax Expense						
a. C	a. Current Tax	9.53	8.54	43.76	29.53	124.63	75.85
b. D	b. Deffered tax	30.18	30.55	103.11	86.29	196.25	151.22
Tota	Total Tax Expense	39.71	39.08	146.87	115.83	320.88	727.07
	Net Profit After Tax (V-VI)	14.93	12.05	137.21	58.58	288.86	220.16
VIII	Minority Interest				-	-	,
IX Oth	Other Comprehensive Income						
a.lte	a.Items that will be reclassified to profit or loss (Net of Tax)			-			,
X Tota	Total other Comprehensive Income(VII+VIII+IX)	14.93	12.05	137.21	58.58	288.86	220.16
XI	Paid Up Share Capital (Face value of Rs.10/-) (in lakh Units)	1487.65	1475.86	1420.45	1487.65	1420.45	1426.35
XII Earr	Earnings per equity share:						
1)Basic	asic	0.10	0.08	C.97	0.40	2.03	1.56
(2)Di	2)Diluted	0.10	0.08	C.93	0.40	1.95	1.56

Place: Hyderabad Date: February 13, 2023

For Vivo Bio Tech Limited

M Kalyan Ram Wnole Time Director □N:02012580

ited STECK



Notes:

- 1. The above Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2022, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 13, 2023. These results have been subjected to limited review carried out by the Statutory Auditors.
- 2. The above 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.vivobio.com. website www.vivobio.com.
- 6. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

Date: February 13, 2023

Place: Hyderabad

For Vivo Bio Tech Limited

Kalyan Ram Mangipudi 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 31stDecember, 2022 and for the period from 01st April 2022 to 31st December 2022 (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

Partner

M.No. 024784 UDIN: 23024784BGVPHJ5259

Place: Hyderabad Date: 13.02.2023.



Tel.

: (91-40) 2332 6666, 2331 2554

2339 3967, 2332 1470

Fax E-mail : (91-40) 2339 2474 : pmurali.co@gmail.com

info@pmurali.com

Website: www.pmurali.com

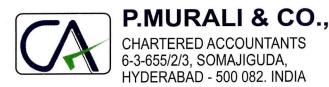
Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
Vivo Bio Tech Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. 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 31st December, 2022 and for the period from 01st April 2022 to 31st December 2022 (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.



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: 23024784BGVPHK1952

Place: Hyderabad Date: 13.02.2023.