

February 13, 2023

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 nine months ended December 31, 2022

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

Scrip : 511509

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**, considered and approved the Un-Audited Standalone and Consolidated Financial Results 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

S.No.	PARTICULARS	UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2022						Rs. in Lacs	
		QUARTER ENDED		NINE MONTHS ENDED		YEAR ENDED		Audited	31.03.2022
		31.12.2022 Un-Audited	30.09.2022 Un-Audited	31.12.2021 Un-Audited	31.12.2022 Un-Audited	31.12.2021 Un-Audited	31.12.2022 Un-Audited		
I	Revenue from operations	1,342.02	1,253.84	1,292.02	3,722.19	3,608.56	5,139.10		
II	Other Income	0.86	0.59	-	1.54	24.47	9.21		
III	Total Income	1,342.88	1,254.43	1,292.02	3,723.73	3,633.03	5,148.31		
IV	Expenses								
	a) Increase/(decrease) in stock in trade and WIP	90.23	111.58	-12.27	148.98	3.44	346.52		
	b) Consumption of Raw materials	-	-	-	-	-	-		
	c) Purchase of traded goods	176.88	89.27	132.65	401.00	498.00	797.28		
	d) Employees Cost	338.90	329.41	239.36	981.29	661.94	942.19		
	e) Depreciation and amortisation	230.28	236.79	171.03	700.54	523.59	744.08		
	f) Finance Cost	208.35	179.09	120.37	563.70	312.72	399.33		
	g) Administrative Expenditure	242.42	257.32	356.81	752.79	1,024.21	1,471.53		
	Total	1,287.07	1,203.45	1,007.94	3,548.30	3,023.90	4,700.92		
V	Profit Before Tax & Exceptional Items (III-IV)	55.81	50.98	284.08	175.42	609.12	447.39		
	Exceptional Item	-	-	-	-	-	-		
VI	Profit Before Tax	55.81	50.98	284.08	175.42	609.12	447.39		
VII	Tax Expense								
	a. Current Tax	9.53	8.51	43.76	29.49	124.63	75.85		
	b. Deferred tax	30.18	30.55	103.11	86.29	196.25	151.22		
	Total Tax Expense	39.71	39.05	146.87	115.78	320.88	227.06		
	Net Profit After Tax (V-VI)	16.10	11.92	137.21	59.64	288.24	220.33		
VIII	Other Comprehensive Income								
	a. Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-	-	-		
IX	Total other Comprehensive Income(VII+VIII+IX)	16.10	11.92	137.21	59.64	288.24	220.33		
X	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	1,426.35		
XI	Earnings per equity share:								
	1) Basic	0.11	0.08	0.97	0.40	2.03	1.56		
	2) Diluted	0.11	0.08	0.93	0.40	1.95	1.56		

Place: Hyderabad
Date: February 13, 2023

For Vivo Bio Tech Limited



M. Kalyan Ram
Whole Time Director
DIN:02012580

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@vivo.bio.com CIN: L65993TG1987PLC007163

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

S.No.	PARTICULARS	UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2022												Rs. in Lacs	
		QUARTER ENDED			NINE MONTHS ENDED			YEAR ENDED							
		31.12.2022 Un-Audited	30.09.2022 Un-Audited	31.12.2021 Un-Audited	31.12.2022 Un-Audited	31.12.2021 Un-Audited	31.03.2022 Audited	31.03.2022 Audited							
I	Revenue from operations	1,353.61	1,267.26	1,292.02	3,747.20	3,608.56	5139.10								
II	Other Income	0.86	0.59	-	1.54	25.09	9.83								
III	Total Income	1,354.47	1,267.85	1,292.02	3,748.74	3633.65	5148.93								
IV	Expenses														
	a) Increase/(decrease) in stock in trade and WIP	90.24	111.58	-12.27	148.98	3.44	346.52								
	b) Consumption of Raw materials	-	-	-	-	-	-								
	c) Purchase of traded goods	176.88	89.27	132.65	401.00	498.00	797.28								
	d) Employees Cost	351.65	342.55	239.36	1,007.18	661.94	942.19								
	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	312.72	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	Profit Before Tax & Exceptional Item (III-IV)	54.64	51.13	284.08	174.41	609.74	447.23								
VI	Exceptional Item	-	-	-	-	-	-								
VII	Profit Before Tax	54.64	51.13	284.08	174.41	609.74	447.23								
	Tax Expense														
	a. Current Tax	9.53	8.54	43.76	29.53	124.63	75.85								
	b. Deferred tax	30.18	30.55	103.11	86.29	196.25	151.22								
	Total Tax Expense	39.71	39.08	146.87	115.83	320.88	227.07								
	Net Profit After Tax (V-VI)	14.93	12.05	137.21	58.58	288.86	220.16								
VIII	Minority Interest	-	-	-	-	-	-								
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)	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	Earnings per equity share:														
	1) Basic	0.10	0.08	0.97	0.40	2.03	1.56								
	2) Diluted	0.10	0.08	0.93	0.40	1.95	1.56								

Place: Hyderabad
Date: February 13, 2023

For Vivo Bio Tech Limited

Kalpan Ram
Whole Time Director
CIN: 02012580



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.bseindia.com and company's website www.vivobio.com.
6. Previous year's/period's figures are rearranged/ regrouped wherever necessary.

Date: February 13, 2023

Place: Hyderabad

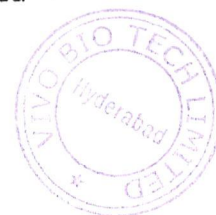
For Vivo Bio Tech Limited



Kalyan Ram Mangipudi

Whole Time Director

DIN: 02012580





P.MURALI & CO.,

CHARTERED ACCOUNTANTS
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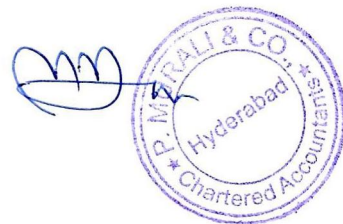
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**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 31st December, 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.





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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: 23024784BGVPHJ5259



Place: Hyderabad
Date: 13.02.2023.



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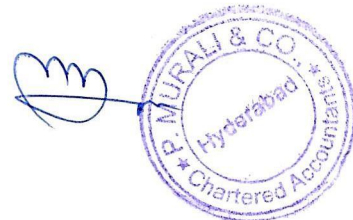
Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
Vivo Bio Tech Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **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.





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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:

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.