Registered Office : # 8-2-672/5&6, Ilyas Mohanmmed Khan Estate, 3rd Floor, Road No-1, Banjarahills, Hyderabad, India -500034. Address of Preclinical Research Facility : Sy.No:349/A, Pregnapur Village, Gajwel Mandal, Siddipet District, Telangana, India, Pin Code: 502311 Email : investors@vivobio.com, Phone : 040-23313288, Website : www.vivobio.com, CIN : L65993TG1987PLC007163.

Date: 29th June, 2021

To The Manager Dept of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400001 Scrip Code: 511 509

Dear Sir/Madam,

Sub: Outcome of Board Meeting-Reg.

Ref: Regulation 30 & other applicable Regulations of SEBI (LODR) Regulations, 2015.

With reference to the above stated subject, please note that the Board of Directors in their meeting held on Tuesday, 29th June, 2021, inter-alia, transacted the following business:

- Approved the Audited Standalone & Consolidated Financial Results for the Fourth Quarter and year ended 31st March, 2021.
- Took note of the Auditor's Reports forming part of Audited Standalone and Consolidated Financial Results for the fourth quarter and year ended 31st March, 2021.
- 3. Re appointment of Mr. Kalyan Ram Mangipudi (DIN: 02012580) as Whole Time Director of the Company, for a further period of five (5) years effective from 29th July, 2021, on the recommendation of the Nomination & Remuneration Committee and subject to the approval of the shareholders in the ensuing Annual General Meeting.

Further, in accordance with the circular dated 20th June, 2018, issued by the Stock Exchanges, he is not debarred from holding office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.

A. Kathik



The details as required under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD | CMD | 4 | 1015 dated 09th September 2015; including the brief profile of the above Director is given in Annexure A to this letter.

The meeting commenced at 7.00 P.M and concluded at 09.25 P.M.

This is for your information and records.

Thanking you, Yours faithfully, For Vivo Bio Tech Limited

A.Karthik

A.Karthik Company Secretary



Annexure-A

Details of Mr. Kalyan Ram Mangipudi

Sl. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise ;	Re Appointment of Mr. Kalyan Ram Mangipudi (DIN: 02012580) as Whole Time Director for a further period of 5 (five) years effective from 29 th July, 2021, as he his completing his term on 28 th July, 2021.
2.	Date of appointment/ cessation (as applicable) & term of appointment;	Period of 5 (five) years commencing from 29 th July, 2021 to 28 th July, 2026. He would be liable to retire by rotation.
3.	Brief profile (in case of appointment);	Mr. Kalyan Ram Mangipudi, aged 43 years, holds post graduate degrees in Commerce & Business Administration. He has more than 23 years of experience in Accounting, Finance & administration.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Kalyan Ram Mangipudi is not related inter-se to any other Director of the Company.

A. Kaushi K

S FOR THE CITR AND YEAR ENDED Activities New Three AUGRTER ENDED 31.03.2021 31.03.2020 31.03.2021 31.03.2021 31.03.3021 Augritude Refer Noterel? Un-Audrited Refer Noterel? Ju-Audrited Audrited Refer Noterel? Un-Audrited Refer Noterel? Un-Audrited Refer Noterel? 31.03.2020 31.03.2021 31.03.2021 31.03.2021 31.03.2021 31.03.2021 31.03.2021 31.03.2021 31.03.2021 55.00 55.00 55.00 55.00 55.01 <th>vul:inv</th> <th>Road No.1, Banjara Hills, Hyderabad-500034, Telangana F-mail:investors@vivobio.com CIN: L65993TG1987PLC007163</th> <th></th> <th></th> <th></th> <th></th> <th></th>	vul:inv	Road No.1, Banjara Hills, Hyderabad-500034, Telangana F-mail:investors@vivobio.com CIN: L65993TG1987PLC007163					
PARTICULINES CUMARTER ENDED VAR FUNDE Revenue from operations 31.03.2001 <t< th=""><th></th><th>AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR /</th><th>AND YEAR ENDED</th><th>31ST MARCH, 20</th><th>21</th><th>Rs. in</th><th>n Lacs</th></t<>		AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QTR /	AND YEAR ENDED	31ST MARCH, 20	21	Rs. in	n Lacs
Time 31.02.2021 31.02.2020 31.03.2021 31.03.217 31.03.2021 31.03.2021 <th>S.No.</th> <th>PARTICULARS</th> <th>0</th> <th>QUARTER ENDED</th> <th></th> <th>YEAR ENDE</th> <th>D</th>	S.No.	PARTICULARS	0	QUARTER ENDED		YEAR ENDE	D
Refer Noteeral Un-Audited Refer Noteeral Audited Audite			31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
from operations 187.46 1435.53 517.72 5533 one 2.39 2.39 517.21 5543 one 1615.99 1187.46 1435.53 517.21 5584 one 1615.99 1187.46 1437.92 5185.30 5187 566.90 1000 sam/decrease/in stoch in rade and WP 0.00 0.0			Refer Note#2	Un-Audited	Refer Note#2	Audited	Audited
Only and the control of the	-	Dougous from onerations	1608.13	1187.46	1,435.53	5177.52	5535.22
Image: constraints JELS OF 1187.46 1437.32 518.38 5546 asser/itercesel) in stock in trade and Wip comption of Raw materials (342.47) 83.32 (86.64) (269.86) (233.35) 5546 chase of traded goods 56.00 0.00	- :		7.87	00.00	2.39	7.87	5.32
Size (factoreace) in stock in trade and Wip monthing frame (342,47) (33,32) (86,64) (269,96) (23) size of traded goods thase of traded goods thase of traded goods (300) (310) (311) <	= =	Other income Total Income	1615.99	1187.46	1437.92	5185.38	5540.54
ass/(decrease) in stock in trade and Wip examption of faw materials (33.247) (33.32) (400-00) (200-00)	: ≥	Expenses			tor rat	120 0301	C 4501
sumption of Raw materials exercision and amortisation creation and amortisation area of raded goods base of raded goods and the cost instrative Expenditure fore Tax & Exceptional item (III-IV) onal item onal item fore Tax at Exceptional item (III-IV) fore Tax at Exceptional item (III-IV) for that will be reclassified to profit or loss (Net of Tax) at at will be reclassified to profit or loss (Net of Tax) for that will be reclassified to profit or loss (Net of Tax) for the exclusion income (III-IV) (III abit Units) for the exclusion income (III-IV) (III abit Unit	5	a) increase/(decrease) in stock in trade and WiP	(342.47)	83.32	(86.64)	(00.602)	-2-4-C2/
Constraint Solution		b) Consumption of Raw materials	0.00	0.00		990.56	1089.9
Biolyces Cost 1267./B 174.30 259.14 51. rectation and amortisation 132.01 134.02 138.44 593.33 51.30 303.00 ninstrative Expenditure 172.65 292.13 134.02 138.34 51.37 323.00 303.00 fore Tax & Experiment 107.60 290.13 (72.75) 861.97 42. fore Tax Exceptional tem (III-IV) 0.00 77.35 861.97 42. fore Tax Exceptional tem (III-IV) 0.00 77.35 861.97 42. fore Tax Exceptional tem (III-IV) 0.00 77.35 861.97 42. fore Tax Exceptional tem (III-IV) 0.00 77.35 861.97 42. fore Tax Exceptional tem (III-IV) 0.00 200.3 172.75 861.97 42. fore Tax Expense 77.35 66.31 103.79 123.79 131.93 fore Tax Expense 77.35 67.31 131.93 131.95 131.93 <t< td=""><td></td><td>c) Purchase of traded goods</td><td>510.80</td><td>0C.8C1</td><td></td><td>856.99</td><td>77.999</td></t<>		c) Purchase of traded goods	510.80	0C.8C1		856.99	77.999
Instrative Expenditure 1272.62 292.18 753.44 353.00 300 nistrative Expenditure 112.01 24.30 735.44 353.50 243.33 nistrative Expenditure 107.66 290.13 172.05 861.97 42.1 fore Tax & Exceptional Item (III-IV) 107.66 290.13 172.75 861.97 42. onal Item 0.00 0.00 0.00 107.66 290.13 172.75 861.97 42. onal Item 0.00 0.00 107.66 290.13 172.75 861.97 42. onal Item 0.00 0.00 0.00 0.00 135.76 111 reset 1.138.22 136.42) 135.79 135.79 135.79 135.79 reset 1.1 1.38.22 23.277 (60.58) 135.79 135.79 135.79 reset 1.1 1.38.22 22.776 (40.58) 232.79 136.73 135.79 135.79 135.79 135.79 135.79 13		d) Employees Cost	266.76	124.90		559.14	517.16
ance Cost initiative Expenditure fore Tax & Exceptional Item (III-IV) fore Tax & Exceptional Item (III-IV) fore Tax & Exceptional Item (III-IV) fore Tax = 107.60 200.13 (72.75) 861.97 42 fore Tax = 1138.22 (66.42) (15.79) 135.76 111 if Tax = 73.13 (72.75) 861.97 42 fore Tax = 1138.22 (66.42) (15.79) 135.76 111 if Tax = 73.15 (66.42) (16.58) 252.76 (40.58) 568.23 44 if After Tax (V-V) on prehensive Income on prehensive Income d for Comprehensive Income d for Comprehensive Income (0.10 0.00 0.00 0.00 0.00 0.00 0.00 0.00		e) Depreciation and amortisation	10 101	20.FCL		353.00	309.84
Inistrative Expenditure Total 1504 597.33 1510.67 432.41 511 fore Tax & Exceptional Item (III-IV) fore Tax & Exceptional Item (III-IV) 0.00 290.13 (72.75) 861.97 42 fore Tax fore Tax 107.60 290.13 (72.75) 861.97 42 fore Tax in Tax 107.60 290.13 (72.75) 861.97 42 fore Tax in Tax 107.60 290.13 (72.75) 861.97 42 fore Tax in Tax 138.22 (36.42) (15.38) 135.76 11 in Tax transition 138.22 (36.42) (16.38) 157.97 135.76 in tax tax 77.85 67.37 22.179 135.76 11 red tax 77.85 67.37 23.179 293.76 13 13 red tax 7.10 0.00 0.00 0.00 0.00 13 13 13 interesta ontereste 23.776		f) Finance Cost	12:2CT	292.18	780.44	1833.59	2432.70
fore Tax & Exceptional Item (III-IV) 107.60 290.13 (72.75) 861.97 42. fore Tax 0.00 0.00 107.50 290.13 (72.75) 861.97 42. fore Tax 107.60 290.13 (72.75) 861.97 42. fore Tax 11 138.22 (60.38) 103.79 (15.79) 135.76 11 reading 77.85 67.37 (16.38) 135.79 (13 44 reading 77.85 67.37 (16.38) 135.76 11 (13 reading 77.85 67.37 (22.17) (23.17) 233.76 11 reading 77.85 67.37 (23.17) 233.74 (13 reading 77.85 73.75 (23.17) 233.74 (14 onprehensive income 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				897.33	1510.67	4323.41	5115.20
Order Fax 0.00 290.13 (72.75) 861.97 42 for el ax coceptonal rentiment 107.60 290.13 (72.75) 861.97 42 for el ax 166.38) 103.79 (15.79) 135.76 11 rest (60.38) 103.79 (15.39) 157.97 11 rest 77.85 67.37 (32.17) 293.74 (1 rest 77.85 67.37 (32.17) 293.74 (1 witherest 0.00 0.00 0.00 0.00 0.00 132.17 293.74 (1 witherest 29.75 222.76 (40.58) 568.23 44 Interest 0.00				290.13	(72.75)	861.97	425.34
Oral Item 107.60 290.13 (72.75) 86.197 42. Groe Tax at Tax 15.79 135.76 11 if Tax 117ax 103.22 103.79 115.79 13 at Tax 138.22 138.22 135.79 11 at Tax 138.22 136.37 13.77 13 at After Tax (V-V) 0.00 0.00 0.00 0.00 0.00 Interest 0.00 0.00 0.00 0.00 0.00 13 Interest 0.00 0.00 0.00 0.00 0.00 0.00 that will be reclassified to profit or loss (Net of Tax) 1341.95 1288.75 1341.95 128 Share Capital (Face value of Rs.10/-) (In lakh Units) 0.22 1.73 0.31 4.19 d d 0.22 1.73 10.31 4.19 1.23 fint erector 0.22 1.73 1.288.75 1341.95 1.23 1.23 d 0.22 1.73	>	Profit Before Tax & Exceptional Netri (III-1V)		0.00			
Intersection (60.38) 103.79 (15.79) 135.76 11 if Tax if Tax 138.22 (66.38) 103.79 (15.37) 135.76 (11 if at tax if at tax 77.85 67.37 (31.17) 233.74 (11 if at tar if at tax 77.85 67.37 (31.17) 233.74 (11 if at tar if at tar 23.75 (32.17) 233.74 (11 if a fiter Tax (V-V) 0.00 0.00 0.00 0.00 0.00 interest 0.00 0.00 0.00 0.00 0.00 interest 0.00 0.00 0.00 0.00 0.00 interest 1341.95 1288.75 1341.95 128 interest 0.22 1.70 (0.31) 4.19	N	Expectional terri Profit Before Tax	107.60	290.13	(72.75)	861.97	425.34
It Tax It Tax (60.38) 103.79 (12.79) 123.27 red tax 138.22 (36.42) (16.38) 157.97 (13.79) red tax 138.22 (36.42) (16.38) 157.97 (13.79) red tax 23.75 (35.42) (12.33) 157.97 (13.75) red tax 23.75 232.76 (40.58) 568.23 44 niterest 0.00 0.00 0.00 0.00 0.00 nhat will be reclassified to profit or loss (Net of Tax) 23.75 128.75 1341.95 128 share Comprehensive Income 0.00 0.00 0.00 0.00 0.00 share Comprehensive Income(VII+VIIH+NX) 1341.95 1288.75 1341.95 128 share Capital (Face value of Rs.10/-) (In lakh Units) 1341.95 1288.75 1341.95 128 d 0.22 1.73 (0.31) 4.23 128 d 0.22 1.79 (0.31) 4.23 128 it 0.21 1.73 (0.31) 4.23 128 it 0.21 1.73 (0.31) 4.23 128 it 0.22 1.79 (0.31) 4.23 it	5	Tax Expense					1123
ed tax 138.22 (36.42) (100.50) 247.57 (20.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) 239.75 (10.51) </td <td></td> <td>a. Current Tax</td> <td>(60.38)</td> <td>103.79</td> <td></td> <td></td> <td>1 131 1</td>		a. Current Tax	(60.38)	103.79			1 131 1
x Expense 77,85 67,37 (32.17) 32.17) 532.78 44 If After Tax (V-VI) 0.00 <		b. Deffered tax	138.22	(36.42			(18.8
29.75 22.76 (40.58) 306.23 306.23 Interest 29.75 22.7.76 (40.58) 306.23		Total Tax Expense	77.85	67.37			LAAA
Interest 0.00		Net Profit After Tax (V-VI)	29.75	222.76		C7'90C	
omprehensive income 0.00 </td <td>NIII</td> <td>Minority Interest</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.00</td> <td>0.0</td>	NIII	Minority Interest	0.00	0.00		0.00	0.0
that will be reclassified to profit or loss (Net of Tax) $0.00 0$	×	Other Comprehensive Income					
Instrum Comprehensive Income(VII+VIII+IX) 29.75 222.76 (40.58) 568.23 44 her Comprehensive Income(VII+VIII+IX) 1341.95 1288.75 1388.75 1341.95 128 Share Capital (Face value of Rs.10/-) (In lakh Units) 1341.95 1288.75 1341.95 128 s per equity share: 0.22 1.73 (0.31) 4.23 d 0.22 1.70 (0.31) 4.19 in the Comprehensive Income(VII+VIII+IX) 0.22 1.70 (0.31) 4.19 in the Comprehensive Income(VII+VIII+IX) 0.22 1.70 (0.31) 4.19 in the Comprehensive Income 0.22 1.70 (0.31) 4.19			0.00	0.00		00.00	0.00
Instruction 1341.95 1288.75 1388.75 1341.95 128 Share Capital (Face value of Rs.10/-) (In lakh Units) 1341.95 1288.75 1341.95 128 s per equity share: 0.22 1.73 (0.31) 4.23 d 0.22 1.70 (0.31) 4.19 c 0.22 1.70 (0.31) 4.19 0.21 M. Kalyan Ram M. Kalyan Ram	>	Tettal athor Commeheneive Income(VII+VIII+IX)	29.75				444.1
s per equity share: d d (0.31) 4.23 (0.31) 4.23 (0.31) 4.19 For Vivo Bio Tech Ltd M. Kalyan Ram Whole Time Director	× 7	Paid Un Share Capital (Face value of Rs.10/-) (In lakh Units)	1341.95	1288.75			1288.7
d 0.22 1.73 (0.31) 4.25 0.021 0.22 1.70 (0.31) 4.19 Provemended Mr. Kalyan Ram Mr. Kalyan Ram Mr. Kalyan Ram	X	Earnings per equity share:					10
d 0.22 1.70 (0.31) 4.19 0021 For Vivo Bio Tech Ltd No. Kalyan Ram No. Kalyan Ram M. Kalyan Ram Whole Time Director		1)Basic	0.22				4.0
1021		1)Diluted	0.22				3.45
IMITA	Place: F Date: 2	021	For Vivo Bio T	ech Ltd			
		E CHINERAL E	M. Kalyan Ra Whole Time D	m Director			

4	E mailianactors@vivobio com CIN-165993TG1987P1 C00					8	
	111011	AUDITED STANDALONE FINANCIAL RESULIS FOR THE QI K AND TEAK ENDED 3131 MIANCH, 2021	VD YEAR ENDED	31ST MARCH, 2	021		Rs. in Lacs
				QUARTER ENDED	-	YEAR I	YEAR ENDED
S.	S.No.	PARTICULARS	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
-			Refer Note#2	Un-Audited	Refer Note#2	Audited	Audited
	-	Revenue from operations	1,608.13	1187.46	1,435.53	5177.52	5535.22
		Other Income	7.87	0.00	2.39	7.87	5.32
		Total Income	1615.99	1187.46	1437.92	5185.38	5540.54
	≥	Expenses					
		a) Increase/(decrease) in stock in trade and WIP	(342.47)	83.32	(86.64)	(269.86)	(234.23)
		b) Consumption of Raw materials			-		0.00
		c) Purchase of traded goods	510.80	158.56	359.93	990.56	1089.97
		d) Employees Cost	266.76	174.96	258.78	856.99	999.77
		e) Depreciation and amortisation	175.33	131.49	118.85	559.14	517.16
		f) Finance Cost	125.36	54.30	79.34	352.99	309.84
		g)Administrative Expenditure	772.41	292.18	780.23	1833.38	2432.49
		Total	1508.20	894.81	1510.48	4323.20	5114.99
	>	Profit Before Tax (III-IV)	107.79	292.66	(72.56)	862.18	425.55
		Expceptional Item	00.00	0.00	0.00	00.00	0.00
	5	Profit Before Tax	107.79	292.66	(72.56)	862.18	425.55
	VII	Tax Expense					
		a. Current Tax	(60.38)	103.79	(15.79)	135.76	112.33
		b. Deffered tax	138.22	(36.42)	(16.38)	157.97	(131.14)
		Total Tax Expense	77.85	67.37	(32.17)	293.74	(18.82)
		Net Profit After Tax (V-VI)	29.95	225.29	(40.39)	568.44	444.36
	VIII	Other Comprehensive Income					
		a.ttems that will be reclassified to profit or loss (Net of Tax)	0.00	0.00	00.0	0.00	0.00
	×	Total other Comprehensive Income(VII+VIII+IX)	29.95	225.29	(40.39)	568.44	444.36
	×	Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1341.95	1288.75	1288.75	1341.95	1288.75
1	×	Earnings per equity share:					
1		1)Basic	0.22	1.75	(0.31)		3.45
1		2)Diluted	0.22	1.72	(0.31)	4.20	3.45



Notes

- The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th June, 2021.
- 2. The figures for the quarter ended 31st March 2021 and 31st March 2020 are the balancing figure between the audited figures of the full financial year and the published year-to-date figures upto the 3rd quarter of respective financial years which were subject to Limited Review by the Statutory Auditor of the Company.
- 3. The 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.
- 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.
- The Company has allotted 5,32,000 equity shares to the promoter group pursuant to conversion of warrants during the quarter ended 31st March, 2021.
- 7. Previous year's/period's figures are rearranged/ regrouped wherever necessary

Place: Hyderabad Date: 29th June, 2021



For Vivo Bio Tech Limited

men

Kalyan Ram Mangipudi Whole Time Director DIN: 02012580

Vivo Bio Tech Ltd

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

Vivo Bio Tech Ltd. Your Drug Discovery Partner

(Consolidated Cash Flow Statement for the Year Ended 31st Mar	ch, 2021	Rs. In Lacs
		As at	As at
	Particulars	31.03.2021	31.03.2020
			Audited
Α.	Cash Flow from Operating Activities:		
	Net Profit/ (Loss) before taxation and extraordinary items	862	425
	Adjustments for:		
	Depreciation	559	517
	Amortised Expenses		-
	Interest expenses	353	310
	Operating Profit before Working Capital Changes	1,774	1,252
	Working Capital Changes		
	Trade and other receivables Including Inventory	153	(285)
	Trade and Other payables	137	184
	Cash Generated from Operations	2,064	1,152
	Interest paid	353	310
	Taxation for the year	294	(19)
	Net Cash from Operating Activities	1,418	861
В.	Cash Flow from Investing Activities:		
	Purchase of Fixed Assets	(2,282)	(1,023)
	Investment	-	-
	Net Cash used in Investing Activities	(2,282)	(1,023)
с.	Cash Flow From Financial Activities:		
	Proceeds from Equity Shares	382	131
	Net Proceeds from Long Term Borrowings	496	78
	Net Cash used in Financing Activities	878	
	Net increase in cash and cash equivalents	14	
	Cash and Cash equivalents as at Beginning of the Year	103	
	Cash and Cash equivalents as at 31.03.2021	117	103



Vivo Bio Tech Ltd

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

Vivo Bio Tech Ltd. Your Drug Discovery Partner

Standalone Cash Flow Statement for the Year Ended 31st March, 2021 Rs. In Lacs As at As at Particulars 31.03.2021 31.03.2020 Audited Audited Cash Flow from Operating Activities: A. 862 426 Net Profit/ (Loss) before taxation and extraordinary items Adjustments for: -559 517 Depreciation Amortised Expenses 310 353 Interest expenses 1,774 1,253 **Operating Profit before Working Capital Changes** Working Capital Changes (374)Trade and other receivables Including Inventory 145 137 184 Trade and Other payables 1,063 2,056 **Cash Generated from Operations** 310 353 Interest paid (19)294 Taxation for the year 1,410 772 Net Cash from Operating Activities Cash Flow from Investing Activities: Β. (707)(2,282)Purchase of Fixed Assets (1)Investment -(2,282)(708)Net Cash used in Investing Activities **Cash Flow From Financial Activities:** c. 382 131 Proceeds from Equity Shares Net Proceeds from Long Term Borrowings 501 (149)883 (18)Net Cash used in Financing Activities 46 11 Net increase in cash and cash equivalents 99 53 Cash and Cash equivalents as at Beginning of the Year 99 110 Cash and Cash equivalents as at 31.03.2021



Vivo Bio Tech Ltd

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

Vivo Bio Tech Ltd. Your Drug Discovery Partner

Sta	atement of Assets and Liabilities at 31st March, 20		-	Rs. In Lacs Consolida	tod
	Particulars	Stand	alone	Consolida	lted
SI.No	Particulars	31.03.2021	31.03.2020	31.03.2021	31.03.2020
		Audited	Audited	Audited	Audited
1	ASSETS				
	Non-Current Assets				
	Fixed Assets		2 525 26	4 071 05	2.001
	Property, Plant and Equipment	3,735.03	2,525.26	4,071.05	2,861.
	Capital Work-In-Progress	32.49	15.36 637.48	32.49 1,133.62	637.4
	Intangible Assets	1,133.62	637.48	1,155.02	037.4
	Financial A ssets				
	Non-Current Investments	4.00	4.00	-	
	Long Term Loans and Advances	4.55	5.89	6.49	
	Other Non Current Assets	-	-	-	7.
	Deferred Tax Asset		154.83	-	154.
	Total Non-Current Assets	4,909.69	3,342.81	5,243.65	3,676.
	Current Assets				
	Inventories	1,327.73	1,057.87	1,327.73	1,057.
	Financial Assets				
	Trade Receivables	729.30	1,048.21	729.30	1,048
	Cash and cash equivalents	109.71	99.05	116.54	102.
	Short term loans and advances	594.83	536.91	475.61	425.
	Other current assets	59.49	57.24	59.49	57.
	Total Current Assets	2,821.05	2,799.28	2,708.67	2,692
	TOTAL ASSETS	7,730.74	6,142.10	7,952.32	6,368.
Ш	EQUITY AND LIABILITIES				
	Equity				1
	Equity Share Capital	1,341.95	1,288.75	1,341.95	1,288
	Other Equity	2,769.59	2,014.95	2,768.09	2,013
	Money Received Against Share Warrants	142.65	-	142.65	
	Total Equity	4,254.19	3,303.70	4,252.70	3,302
	Liabilities				
	Non Current liabilities				1
	Financial Liabilities				
	Borrowings	1,242.31	741.04	1,464.95	968
	Long term provisions	47.83	41.62	47.83	41
	Defferred Tax Liabilities	3.14		. 3.14	
	Total Non Current Liabilities	1,293.28	782.66	1,515.92	1,010
	Current Liabilities				
	Financial Liabilities				
	Borrowings	1,630.71			
	Trade Payable & Other Current Liabilities	138.83			1 0.000
	Provisions	413.73	196.89	414.17	197
	Toatal Current Liabilities	2,183.26	2,055.74	2,183.71	2,056
	Total Equity & Liabilities				
lace: Hy	/derabad	For Vivo Bio	Tech Ltd		
	th June, 2021		~2		
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		-			
	(O(HYDERABAD)	M. Kalyan Ra	m		
	12 87	Whole Time			
		DIN:0201258			

Date: 29th June, 2021

To The Manager Dept of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400001 Scrip Code: 511 509

Dear Sir/Madam,

Sub: Declaration for unmodified opinion pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015.

We hereby declare that the Statutory Auditors of the Company i.e., M/s. P C N & Associates, Chartered Accountants (Firm Reg No. 016016S) have issued Audit Reports with unmodified opinion on the Audited Standalone & Consolidated financial results of the company for the year ended on 31st March, 2021.

The above declaration is issued in compliance with Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD /56/2016 dated 27th May, 2016.

This is for your information and records.

Thanking you,

Yours faithfully,

For Vivo Bio Tech Limited

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



Tel. : (91-40) 2311 9499 E-mail : pcnassociates@yahoo.com



P C N & ASSOCIATES CHARTERED ACCOUNTANTS Plot No. 12, "N Heights" Ground Floor, Software Layout Unit Cyberabad, Hyderabad - 500 081.

INDEPENDENT AUDITOR'S REPORT

THE BOARD OF DIRECTORS OF M/s. VIVO BIO TECH LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of -M/s. VIVO BIO TECH LIMITED ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st March 2021 and for the period from 01-04-2020 to 31-03-2021 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor on separate financial statements/ financial information of subsidiary, the aforesaid consolidated financial results:

- a. includes the results of the following entities:
 - I. Vivo Bio Labs Private Limited
 - II. Vivo Bio Discovery Services Private Limited
 - III. Surlogic Life Consultancy Private Limited
 - IV. Vivo Bio Consulting Services Private Limited (Formerly known as Donakanti Consultancy Services Private Limited)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended 31st March 2021 and for the period from 01-04-2020 to 31-03-2021.

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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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and

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completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement 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 the economic decisions of users taken on the basis of these consolidated financial results.

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

• Identify and assess the risks of material misstatement of the consolidated financial results, 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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Hyderabad FRN:016016S



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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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



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We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated Financial Results include the audited Financial Results of four subsidiaries, whose Financial Statements reflect Group's share of total assets of Rs.3,36,02,248/-.as at 31st March 2021, Group's share of total revenue before elimination of Rs. NIL and Group's share of total net profit/(loss) after tax of Rs. (21,040/-) for the period from 01-04-2020 to 31-03-2021 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditor. The independent auditors' reports on financial statements of this entity have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

For P C N & Associates Chartered Accountants Firm's Registration No: 0160165

M. Mohana Saradhi Partner Membership No. 244686 UDIN: 21244686AAAABY9417

Place: Hyderabad Date: 29.06.2021.



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 OF M/s. VIVO BIO TECH LIMITED

Report on the audit of the Standalone Financial Results

Opinion:

We have audited the accompanying standalone quarterly financial results of **M/s. Vivo Bio Tech Limited** for the quarter ended 31st March, 2021 and the year to date results for the period from 01-04-2020 TO 31-03-2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2021 as well as the year to date results for the period from 01-04-2020 to 31-03-2021.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing 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 Standalone Financial Results 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

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Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventingand detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement 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 the economic decisions of users taken on the basis of these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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.





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 Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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:

For P C N & Associates Chartered Accountants Firm's Registration No: 0160165

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M. Mohana Saradhi Partner Membership No. 244686 UDIN: 21244686AAAABX5687

Place: Hyderabad Date: 29.06.2021.

