February 12, 2024

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

With reference to the above cited subject and our letter dated January 30, 2024, we bring to your kind notice that the Board of Directors of the Company at their meeting held today, i.e. Monday, February 12, 2024, inter-alia, transacted the following business:

1. Approved the Un-Audited Standalone & Consolidated Financial Results of the Company for the Third Quarter and Nine Months ended December 31, 2023.

The meeting commenced at $\frac{G \cdot \Omega p^m}{I}$ and concluded at $\frac{7 \cdot 15 p \cdot m}{I}$

This is for your information and records.

Thanking You,

Yours faithfully

For Vivo Bio Tech Limited

A.V. Gran

Vaishnavi Kiran Ayinampudi Company Secretary & Compliance Officer M.No. A60906

Encl as above

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

Vivo Bio Tech Ltd. Your Drug Discovery Partner

CULARS	1,490.35	0.40				THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN C	37511.452	121
CULIARS CULI	1,490.35		1.20	0.10	0.22	0.89	1)Basic	1)
CULARS	1 490 35						Earnings per equity share:	XII
CULARS		1487.65	1490.35	1487.65	1490.35	1490.35	Paid Up Share Capital (Face value of Rs.10/-) (in lakh Units)	XI Pa
CULARS A A A A A A A A A	264.91	58.58	179.02	14.93	32.68	132.08	Total other Comprehensive Income(VII+VIII)	×
CULARS Alizzo A	,	,		1		ď	a.Items that will be reclassified to profit or loss (Net of Tax)	
PARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2022 31.09.2023 31.12.2023 31.12.2022 31.09.2023 31.12.2023 31.12.2022 31.09.2023 31.12.2023 31.12.2022 31.09.2023 31.12.2023 31.12.2022 31.09.2023 31.09.202 31							Other Comprehensive Income	×
PARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2023 31			,			-	Minority Interest	
QUARTER ENDED NINE MONTHS ENDED VEAR ENDED 31.12.2022 31.12.2023 31.12.2022 31.03.3 31.12.2022 31.03.3 31.12.2022 31.03.3 31.12.2022 31.03.3 31.12.2022 31.03.2 31.03.2 31.03.2 40.00 5	264.91	58.58	179.02	14.93	32.68	132.08	Net Profit After Tax (V-VI)	
PARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.02.023 31.12.2022 31.02.023 31.12.2022 31.02.023 31.02.2022 31.02.023 31.02.022 31.02.02	197.17	115.83	83.56	39.71	13.73	58.76	Total Tax Expense	7
QUARTER ENDED NINE MONTHS ENDED YEAR ENDED VEAR ENDED 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.02.202	94.1	86.29	(11.06)	30.18	(4.11)	(0.89)	b. Deffered tax	Б
QUARTER ENDED NINE MONTHS ENDED YEAR ENDED VEAR ENDED YEAR ENDED 31.12.2022 31.12.2022 31.03.202 31.04.202 31.04.202 31.04.202 31.04.202 31.04.202 <th< td=""><td>103.0</td><td>29.53</td><td>94.62</td><td>9.53</td><td>17.84</td><td>59.65</td><td>a. Current Tax</td><td>Ü</td></th<>	103.0	29.53	94.62	9.53	17.84	59.65	a. Current Tax	Ü
PARTICULARS 31.12.2023 30.09.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2022 31.03.2022 31	101.01						Tax Expense	Y I
QUARTER ENDED NINE MONTHS ENDED YEAR ENDED VEAR ENDED VEAR ENDED YEAR ENDED VEAR ENDED VINE MONTHS ENDED VEAR E	467 0	174 41	262.58	54.64	46.41	190.84	Profit Before Tax	< P
PARTICULARS QUARTER ENDED NINE MONTHS ENDED YEAR ENDED 31.12.2022 31.12.2022 31.12.2022 31.03.2					ř.		Prior Period Items	L
PARTICULARS All12,2023 30,09,2023 31,12,2022 31,12,2023 31,12,		-	-	,	-		Expceptional Items	(T)
QUARTER ENDED NINE MONTHS ENDED YEAR ENDED 31.12.2023 30.09.2023 31.12.2022 31.12.2023 31.12.2022 31.03.2 Un-Audited Un-Audited Un-Audited Un-Audited Un-Audited Un-Audited Audited		174.41	262.58	54.64	46.41	190.84	Profit Before Tax & Exceptional Item (III-IV)	< Τ ε
ARTICULARS 31.12.2023 30.09.2023 31.12.		3,574.33	3,109.68	1,299.83	879.78	1,097.02	Total	
ARTICULARS 31.12.2023 30.09.2023 31.12.	1,043.49	752.93	713.68	242.42	227.26	254.20	g)Administrative expenditure	-
ARTICULARS 31.12.2023 30.09.2023 31.12.	765.1	563.70	625.95	208.36	209.07	222.17	T) Finance Cost	7
ARTICULARS 31.12.2023 30.09.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2022 31.03.2	926.5	700.54	686.47	230.28	230.30	227.65	e) Depreciation and amortisation	7
ARTICULARS 31.12.2023 30.09.2023 31.12.	1,352.3	1,007.18	799.97	351.65	202.98	294.95	a) Employees Cost	
ARTICULARS 31.12.2023 31.12.	493.0	401.00	355.93	176.88	153.83	117.72	c) Purchase of traded goods	_
ARTICULARS 31.12.2023 31.12.2023 30.09.2023 31.12.2022 31.12.2023 31.12.		-	,				b) Consumption of Raw materials	
ARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2023	183.9	148.98	-72.32	90.24	(143.66)	(19.67)	a) Increase/(decrease) in stock in trade and WIP	
ARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2023	4)						Expenses	<
ARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2023	5.226.61	3.748.74	3,372.26	1354.47	926.19	1287.86	Total Income	
ARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2023	3 50	1.54	2.97	0.86	,	2.97	Other Income	= 0
ARTICULARS 31.12.2023 Un-Audited QUARTER ENDED NINE MONTHS ENDED \$1.12.2022 31.12.2023 31.12.2023 31.12.2023 31.12.2022 Un-Audited Un-Audited Un-Audited Un-Audited	5 223.02	3.747.20	3,369.29	1,353.61	926.19	1,284.89	Revenue from operations	-
QUARTER ENDED NINE MONTHS ENDED 31.12.2023 30.09.2023 31.12.2022 31.12.2023 31.12.2022	Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited		
QUARTER ENDED NINE MONTHS ENDED	31.03.2023	31.12.2022	31.12.2023	31.12.2022	30.09.2023	31.12.2023		
	YEAR ENDED	THS ENDED	NINE MONT		UARTER ENDED	Q	PARTICIHARS	S.No.
Rs. in Lac	Rs. in Lac							
CONTINUE CON								
Rs. in Lacs	Rs. in Lac YEAR ENDED 31.03.2023	THS ENDED	NINE MON1 31.12.2023	31.12.2022	30.09.2023	31.12.2023	CULARS	PARTI

Place: Hyderabad Date: February 12, 2024

For Vivo Bio Tech Limited

M. Kalyan Ram Whole Time Director DIN:02012580



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

Vivo Bio Tech Ltd.
Your Drug Discovery Partner

Revenue from operations	S.No.	PARTICULARS PARTICULARS PARTICULARS PARTICULARS 31.12.2023 30.09.2023 31.12.2022 31.12.2023 31.12	31.12.2023	QUARTER & NIN QUARTER ENDED	31.12.2022		NINE MON.	NINE MONTHS ENDED 31.12.2023 31.12.2023
S1.12.2023 30.09.2023 31.12.20 Un-Audited Un-		PARTICULARS		QUARTER ENDED	-		!	NINE MONTH
Un-Audited 1,34			31.12.2023	30.09.2023	31.12.2022	10	31.12.2023	
1,270.59 904.24 1,36 2.97 1,39 2.97 1,39 2.97 1,39 2.97 1,39 2.97 1,39 2.97 1,365 2.97 1,365 2.97 1,365 2.97 1,365 2.97 1,365 2.97 2.9	_		Un-Audited	Un-Audited	Un-Audited	4		Un-Audited
Other Income 2.97 - Total Income 2.97 - Expenses 1273.56 904.24 134: Expenses 904.24 134: 1273.56 904.24 134: Expenses 117.72 143.66 9 904.24 134: Expenses 117.72 143.66 9 904.24 134: a) Increase/(decrease) in stock in trade and WIP -19.67 (143.66) 9 b) Consumption of Raw materials 117.72 153.83 17 c) Purchase of traded goods 220.30 23 200.30 23 d) Employees Cost 220.30 227.65 230.30 23 d) Employees Cost 220.07 20.07 20.007 20.08 20.07 20.	_	Revenue from operations	1,270.59	904.24	1,342.02	02)2	3,333.04
Total Income 1273.56 904.24 134. Expenses a Increase/(decrease) in stock in trade and WIP -19.67 (143.66) 5 b) Consumption of Raw materials -17.72 153.83 11.77 1		Other Income	2.97		0.	0.86		2.97
Expenses a Increase/(decrease) in stock in trade and WIP		Total Income	1273.56	904.24	1342.	88	333	3336.01 372
a) Increase/(decrease) in stock in trade and WIP		xpenses						
b) Consumption of Raw materials		a) Increase/(decrease) in stock in trade and WIP	-19.67	(143.66)		90.23	90.23 -72.32	
C) Purchase of traded goods		b) Consumption of Raw materials		1		1		1
A) Employees Cost 280.64 189.15 e) Depreciation and amortisation 227.65 230.30 f) Finance Cost 222.17 209.07 g) Administrative Expenditure 254.16 227.26 Exceptional Items 1,082.67 885.95 1 Profit Before Tax & Exceptional Items (III-IV) 190.89 38.29 Exceptional Items 190.89 38.29 Profit Before Tax 190.89 38.29 Exceptional Items 190.89 38.29 Profit Before Tax 190.89 38.29 Exceptional Items 190.89 38.29 Profit Before Tax 190.89 38		c) Purchase of traded goods	117.72	153.83	17	176.88	6.88 355.93	
e) Depreciation and amortisation 227.65 230.30 f) Finance Cost 222.17 209.07 g) Administrative Expenditure 225.416 227.26 Total Total 190.89 38.29 Exceptional Items 190.89 38.29 Frofit Before Tax & Exceptional Items (III-IV) 190.89 38.29 Frofit Before Tax 190.89 38.29 Frofit Before Tax 190.89 38.29 Frofit Before Tax 190.89 190.89 38.29 Frofit Before Tax 190.89 190.89 190.89 Frofit Before Tax 190.89 Frofit Befor		d) Employees Cost	280.64	189.15	33	338.90		760.35
F) Finance Cost 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,07 200,0		e) Depreciation and amortisation	227.65	230.30	2	230.28		
By Administrative Expenditure		f) Finance Cost	222.17	209.07	20	208.35		625.95
Total 1,082.67 865.95 Profit Before Tax & Exceptional Items (III-IV) 190.89 38.29 Exceptional Items 190.89 38.29 Prior Period Items 190.89 38.29 Profit Before Tax 190.89 190.89 38.29 Tax Expense 59.65 17.84 Deffered tax -0.89 (4.11) Total Tax Expense 58.76 13.73 Other Comprehensive Income 132.13 24.56 Profit Before Tax 190.89 132.13 24.56 Profit Before Tax 190.89 132.13 190.35 Profit Before Tax 190.89 190.89 190.89 Total Tax Expense 190.89 190.89 Tota		g) Administrative Expenditure	254.16	227.26	24	242.42		713.62
Profit Before Tax & Exceptional Items (III-IV) 190.89 38.29 Exceptional Items - - Prior Period Items - - Profit Before Tax 190.89 38.29 In 190.89 38.29 - In 190.89 38.29 - <		Total	1,082.67	865.95	1,2	1,287.06	. 3	3,070.00 3,
Exceptional Items		rofit Before Tax & Exceptional Items (III-IV)	190.89	38.29	5	55.82		266.01
Prior Period Items - - Profit Before Tax 190.89 38.29 17.84 Tax Expense 59.65 17.84 17.84 a. Current Tax -0.89 (4.11) 17.84 b. Deffered tax -0.89 (4.11) 13.73 3 Total Tax Expense 58.76 13.73 3 3 Other Comprehensive Income 132.13 24.56 3 Other Comprehensive Income (VII+VIII) 132.13 24.56 3 Total other Comprehensive Income (VII+VIII) 132.13 24.56 3 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1490.35 1,490.35 1,490.35 1)Basic 0.89 0.16 0.16		xceptional Items		,		,		
Profit Before Tax 190.89 38.29 173x Expense Tax Expense 59.65 17.84 17.84 a. Current Tax -0.89 (4.11) 13.73 24.56 b. Deffered tax Net Profit After Tax (V-VI) 132.13 24.56 13.73 24.56 Other Comprehensive Income a. Items that will be reclassified to profit or loss (Net of Tax) - - - Total other Comprehensive Income (VII+VIII) 132.13 24.56 24.56 32.15 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1490.35 1,490.35		rior Period Items		-		1	-	1
Tax Expense 17.84 a. Current Tax 59.65 17.84 b. Deffered tax -0.89 (4.11) b. Deffered tax 58.76 13.73 3 Total Tax Expense 58.76 13.73 3 Other Comprehensive Income Other Comprehensive Income (Net of Tax) 132.13 24.56 3 Total other Comprehensive Income (VII+VIII) 132.13 24.56 3 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1490.35 1,490.35 1,490.35 Earnings per equity share: 0.89 0.16		rofit Before Tax	190.89	38.29	5	55.82	5.82 266.01	
a. Current Tax 59.65 17.84		ax Expense						
b. Deffered tax Total Tax Expense Net Profit After Tax (V-VI) Other Comprehensive Income a.ltems that will be reclassified to profit or loss (Net of Tax) Total other Comprehensive Income (VII+VIII) Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) Passic 0.89 (4.11) 13.73 24.56 13.73 24.56 13.73 24.56 13.73 24.56 14.90.35	To:	. Current Tax	59.65	17.84		9.53	9.53 94.62	
Total Tax Expense 58.76 13.73 39 Net Profit After Tax (V-VI) 132.13 24.56 19 Other Comprehensive Income 132.13 24.56 19 Other Comprehensive Income 132.13 24.56 19 Total other Comprehensive Income (VII+VIII) 132.13 24.56 19 Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1490.35 1,490.35 1,48 Earnings per equity share: 0.89 0.16	_	. Deffered tax	-0.89	(4.11)	31	30.18	0.18 (11.06)	
Net Profit After Tax (V-VI) 132.13 24.56 1 Other Comprehensive Income a.ltems that will be reclassified to profit or loss (Net of Tax) -	<u>_</u>	otal Tax Expense	58.76	13.73	39	39.71	9.71 83.56	
Other Comprehensive Income a.Items that will be reclassified to profit or loss (Net of Tax) Total other Comprehensive Income (VII+VIII) Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) Earnings per equity share: 1)Basic 0.89 0.16		Net Profit After Tax (V-VI)	132.13	24.56	1	16.11	6.11 182.45	
a.Items that will be reclassified to profit or loss (Net of Tax) Total other Comprehensive Income (VII+VIII) Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) Earnings per equity share: 1)Basic 0.89 0.16		ther Comprehensive Income						
Total other Comprehensive Income (VII+VIII) Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) Earnings per equity share: 1)Basic 132.13 24.56 1,490.35 1,490.35		.Items that will be reclassified to profit or loss (Net of Tax)	1	1		ı	1	
Paid Up Share Capital (Face value of Rs.10/-) (In lakh Units) 1490.35 1,490.35 1,490.35 1,48 Earnings per equity share: 0.89 0.16	×	otal other Comprehensive Income (VII+VIII)	132.13	24.56	16	16.11	5.11 182.45	
1)Basic 0.89	×	aid Up Share Capital (Face value of Rs.10/-) (In lakh Units)	1490.35	1,490.35	1,48	37.65		1490.35
0.89	×	arnings per equity share:						
	Tu	Basic	0.89	0.16		0.11	0.11 1.22	

Place: Hyderabad Date: February 12, 2024

For Vivo Bio Tech Limited

M. Kaiyan Ram Whole Time Director DIN:02012580



Notes:

- 1. The above Un-Audited Financial Results for the Third Quarter and Nine Months ended December 31, 2023, were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 12, 2024.
- 2. The Un-Audited Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 12, 2024

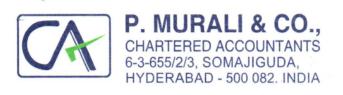
Place: Hyderabad

For Vivo Bio Tech Limited

M. Kalyan Ram

Whole Time Director

DIN: 02012580



(91-40) 2339 3967, 2332 1470

(91-40) 2332 2119, 2331 7032

Fax : (91-40) 2339 2474 Email : 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

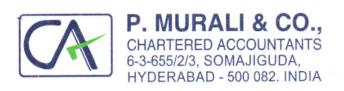
Review report to The Board of Directors VIVO BIO TECH LIMITED

We have reviewed the accompanying statement of unaudited consolidated financial results of 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 31 December, 2023 and for the period from 01 April 2023 to 31 December 2023 (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.





(91-40) 2339 3967, 2332 1470

(91-40) 2332 2119, 2331 7032

Fax : (91-40) 2339 2474 Email : 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: 24024784BKAUBX7282

Place: Hyderabad Date: 12.02.2024.



(91-40) 2339 3967, 2332 1470

(91-40) 2332 2119, 2331 7032

Fax : (91-40) 2339 2474 Email : 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

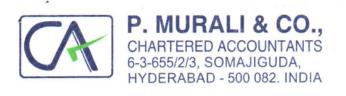
Review report to The Board of Directors VIVO BIO TECH LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. VIVO BIO TECH LIMITED (the "Company") for the quarter ended 31 December, 2023 and for the period from 01 April 2023 to 31 December 2023 (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.





(91-40) 2339 3967, 2332 1470

(91-40) 2332 2119, 2331 7032

Fax : (91-40) 2339 2474 Email : 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 M. No. 024784

UDIN: 24024784BKAUBW4508

Place: Hyderabad Date:12.02.2024.