

VLL\SE\065\2025-26
Date: 03.11.2025

B S E Limited, P J Towers, Dalal Street, Mumbai - 400001. Scrip Code : 524394	National Stock Exchange of India Limited, "Exchange Plaza", Bandra, Kurla Complex, Bandra (E), Mumbai – 400051. Trading Symbol: VIMTALABS
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Dear Sir/Madam,

Sub - Outcome of the Board Meeting.
Ref - Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the subject cited above and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Unaudited Financial Results for the 2nd Quarter and Half year ended 30th September 2025 along with Limited Review Report.

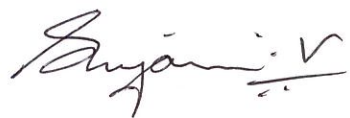
The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors of the Company commenced at 10:30 AM and concluded at 02:00 PM

This is for your information and records.

Thanking you,

For VIMTA LABS LIMITED



Sujani Vasireddi
Company Secretary



Attachments: as above.

Independent Auditor's Review Report on Unaudited Quarterly and year to date Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of VIMTA LABS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of M/s VIMTA LABS LIMITED ('the Company'), for the quarter ended 30 September 2025 and the year to date results for the period 01 April 2025 to 30 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



4. 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 Ind AS 34, prescribed under Section 133 of the Act, 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.

Place: Hyderabad
Date: 03-11-2025

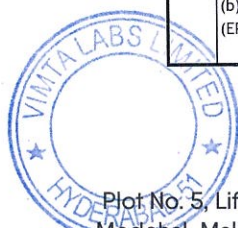


for GATTAMANENI & CO.
Chartered Accountants
(Firm Regn.No.009303S)

G. SRINIVASARAO
Partner
ICAI Ms. No.210535
UDIN: 25210535BMIYOT1908

Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2025
(Amount in INR millions, except Earnings Per Share)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30 Sep 25 (Unaudited)	30 Jun 25 (Unaudited)	30 Sep 24 (Unaudited)	30 Sep 25 (Unaudited)	30 Sep 24 (Unaudited)	31 Mar 25 (Audited)
1	Income from operations						
	(a) Revenue from operations (Refer note no. 5)	1,018.48	975.64	847.42	1,994.12	1,596.18	3,439.82
	(b) Other income	26.58	17.49	6.84	44.07	13.75	42.40
	Total Income	1,045.06	993.13	854.26	2,038.19	1,609.93	3,482.22
2	Expenses						
	(a) Cost of materials consumed and testing expenditure	201.34	187.99	181.95	389.33	324.75	710.17
	(b) Cost of lab setup (Refer note no. 5)	0.13	0.11	1.53	0.24	1.65	4.30
	(c) Changes in inventories of work-in-progress	-	-	-	-	-	-
	(d) Employee benefits expense (Refer note no. 6)	286.13	278.18	239.42	564.31	463.88	970.18
	(e) Finance costs	3.74	3.15	4.06	6.89	8.78	19.00
	(f) Depreciation & Amortisation expense	102.40	98.62	82.88	201.02	162.70	352.89
	(g) Other expenses	188.58	172.47	125.51	361.05	247.60	535.68
	Total Expenses	782.32	740.52	635.35	1,522.84	1,209.36	2,592.22
3	Profit/(Loss) before exceptional items and tax [1-2]	262.74	252.61	218.91	515.35	400.57	890.00
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax from continuing operations [3-4]	262.74	252.61	218.91	515.35	400.57	890.00
6	Tax expense related to continuing operations						
	(a) Current tax	66.71	67.74	52.89	134.45	94.73	212.14
	(b) Taxes of earlier periods	-	-	-	-	-	(2.35)
	(c) Deferred tax (benefit)/expense	(3.17)	(4.06)	(4.13)	(7.23)	(3.36)	12.66
	Total Tax Expense	63.54	63.68	48.76	127.22	91.37	222.45
7	Profit/(Loss) for the period from continuing operations (5-6)	199.20	188.93	170.15	388.13	309.20	667.55
8	Profit/(Loss) before tax from discontinued operations(Refer note no. 8)	-	-	(18.35)	-	(34.77)	14.05
9	Tax expense related to discontinued operations	-	-	(0.67)	-	(0.85)	8.18
10	Profit/(Loss) for the period from discontinued operations [8-9]	-	-	(17.68)	-	(33.92)	5.87
11	Profit/(Loss) for the period from continued & discontinued operations [7+10]	199.20	188.93	152.47	388.13	275.28	673.42
12	Other Comprehensive Income/(expense), net of tax expenses <i>Items that will not be reclassified subsequently to profit or loss :</i>						
	(a) Re-measurements of net defined benefit liability	(0.15)	(0.10)	(0.08)	(0.25)	(0.16)	(0.50)
	(b) Income tax relating to the items	0.03	0.03	0.02	0.06	0.04	0.13
	Total other comprehensive income/(loss), net of tax	(0.12)	(0.07)	(0.06)	(0.19)	(0.12)	(0.37)
13	Total Comprehensive Income for the period (comprising Profit/(Loss) and other Comprehensive income for the period [11+12])	199.08	188.86	152.41	387.94	275.16	673.05
14	Paid-up Equity Share Capital (Face value of Rs.2/- per equity share)	89.08	89.01	44.34	89.08	44.34	44.47
15	Other Equity						3,744.01
16	Earnings per equity share (EPS) from continuing operations (Face value of Rs.2 per share)						
	(a) Basic (INR)	4.46	4.25	3.84	8.71	6.97	15.01
	(b) Diluted (INR)	4.44	4.21	3.77	8.65	6.86	14.80
	(EPS for the quarter ended are not annualised)						
17	Earnings per equity share (EPS) from discontinued operations (Face value of Rs.2 per share)						
	(a) Basic (INR)	-	-	(0.40)	-	(0.76)	0.13
	(b) Diluted (INR)	-	-	(0.40)	-	(0.75)	0.13
	(EPS for the quarter ended are not annualised)						
18	Earnings per equity share (EPS) from continuing & discontinued operations (Face value of Rs.2 per share)						
	(a) Basic (INR)	4.46	4.25	3.44	8.71	6.21	15.14
	(b) Diluted (INR)	4.44	4.21	3.38	8.65	6.11	14.93
	(EPS for the quarter ended are not annualised)						



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Notes to the results :

- The above Unaudited financial results for the quarter and half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board in its meeting held on November 03, 2025.
- The results for the quarter and half year ended September 30, 2025 were subjected to "Limited Review" by the statutory auditors of the company. An unmodified report was issued by them thereon.
- These Unaudited financial results have been prepared in accordance with the Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and the guidelines issued by the Securities and Exchange Board of India ("SEBI") in this regard.
- The management has assessed the identification of reportable segments in accordance with the requirements of Ind AS-108 'Operating Segment' and stated that the Company has only one reportable segment namely 'Contract Research and Testing Services'.
- The company has entered into a Public Private Partnership (PPP) agreement with Food Safety and Standards Authority of India (FSSAI) on June 29, 2021 to setup, operate and transfer (SOT) a National food Testing Laboratory (NFL) in JNPT, Mumbai. In accordance with the provisions of Ind AS 115, this arrangement has been considered as a "Service Concessionaire Arrangement" (SCA) and accordingly, revenue and costs are allocatable between those relating to lab setup services and those relating to operation and maintenance services. Further, the Company has acquired the right to charge the customer for the services to be rendered which has been assessed as an intangible asset.

Consequently, the amount of revenue from operations and lab setup expenses include ₹ 0.13 million for the quarter ended September 30, 2025, ₹ 0.11 million for the quarter ended June 30, 2025, ₹ 1.53 million for the quarter ended September 30, 2024, and ₹ 4.30 million for the year ended March 31, 2025, respectively representing the revenues relating to lab setup services provided under SCA, the costs of fulfilling the contract and the right to charge the customer for the services to be rendered, respectively.

- a) In respect of stock options granted pursuant to the Company's stock option plan, the fair value of the options is accounted as employee compensation expense over the vesting period. Consequently, the amount of employee benefits expense includes ₹ 16.62 million for the quarter ended September 30, 2025, ₹ 15.19 million for the quarter ended June 30, 2025, ₹ 0.77 million for the quarter ended September 30, 2024, and ₹ 18.50 million for the year ended March 31, 2025 respectively.

7. Details of discontinued operations:

The company vide Business Transfer Agreement (BTA) dated August 30, 2024 entered with Thyrocare Technologies Limited (Buyer) for sale and transfer of its Diagnostic and Pathological services business (Business) under slump sale, for a consideration of ₹ 70 million, transferred the said Business to the buyer on October 11, 2024. In addition to the above consideration, the company through the Brand and Trademarks License Agreement (BTLA) with the buyer, will receive a Brand Royalty fee of 5% of the Revenue from this business over a period of at least 2 years from the date of actual transfer of business.

Disclosures as required under Ind AS 105 are as under:

Particulars	Amount in INR millions					
	Quarter Ended			Half Year Ended		Year Ended
	30 Sep 25 (Unaudited)	30 Jun 25 (Unaudited)	30 Sep 24 (Unaudited)	30 Sep 25 (Unaudited)	30 Sep 24 (Unaudited)	31 Mar 25 (Audited)
I. Total Income	-	-	69.19	-	137.99	145.18
II. Total Expenses	-	-	87.54	-	172.76	181.40
III. Profit/(Loss) before tax from discontinued operations [I-II]	-	-	(18.35)	-	(34.77)	(36.22)
IV. Tax expense related to discontinued operations	-	-	(0.67)	-	(0.85)	3.06
V. Profit/(Loss) after tax from discontinued operations [III-IV]	-	-	(17.68)	-	(33.92)	(39.28)
VI. Profit before tax on disposal of discontinued operations	-	-	-	-	-	50.27
VII. Tax expense related to discontinued operations	-	-	-	-	-	5.12
VIII. Profit after tax on disposal of discontinued operations [VI-VII]	-	-	-	-	-	45.15
IX. Profit/(Loss) from discontinued operations [V+VIII]	-	-	(17.68)	-	(33.92)	5.87

8. Issue of Bonus Shares

Pursuant to the approval of shareholders at 35th Annual General Meeting held on June 06, 2025, the Company has issued Bonus shares in the ratio of 1:1. i.e., 1 (one) bonus equity share of ₹ 2 each for every 1 (one) fully paid up equity shares held. Subsequently, on June 14, 2025 the Company allotted 2,22,52,784 equity shares to shareholders who held equity shares as on the record date of June 13, 2025. Consequently ₹ 44.51 million (representing par value of ₹ 2 per share) was transferred from securities Premium to the Share Capital Account.

Earnings per share for all prior periods have been proportionately adjusted accordingly.

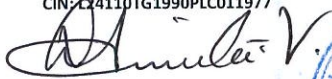
9. Employee Stock Option Plan (ESOP)

The shareholders have authorized the Board of Directors to make corresponding adjustments to the Employee Stock Option (ESOP) grants pursuant to the bonus issue and the Company has applied to the Stock Exchanges for in-principle approval of the 5,18,260 ESOP grants arising from the bonus issue, for which the company got approvals on August 29, 2025 from BSE and on September 01, 2025 from NSE.

- The previous period figures have been regrouped/rearranged wherever necessary to make it comparable with the current period.

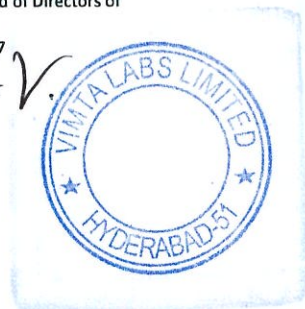
For and on behalf of the Board of Directors of

Vimta Labs Limited
CIN: L24110TG1990PLC011977



Harita Vasireddi
Managing Director
DIN: 00242512

Place : Hyderabad, INDIA
Date : November 03, 2025



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Vimta Labs Limited

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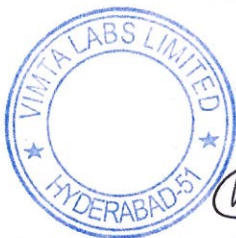


Driven by Quality. Inspired by Science.

Statement of Assets and Liabilities

(Amount in INR millions, unless otherwise stated)

Particulars	As at 30 Sep 2025 (Unaudited)	As at 31 March 2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,339.19	2,235.69
(b) Capital work-in-progress	546.69	380.97
(c) Intangible Assets (Refer note no. 5)	56.38	64.19
(d) Financial assets		
(i) Other Financial Assets	26.69	24.24
(e) Deferred Tax Assets (Net)	68.91	61.61
(f) Other non-current assets	15.49	20.46
Total Non-Current assets	3,053.35	2,787.16
Current assets		
(a) Inventories	286.04	250.56
(b) Financial assets		
(i) Trade receivables	1,071.28	1,062.43
(ii) Cash and cash equivalents	281.41	158.36
(iii) Bank balances other than (ii) above	263.97	171.07
(iv) Loans	0.93	0.81
(v) Other financial assets	19.26	17.85
(c) Other current assets	205.31	217.08
Total Current assets	2,128.20	1,878.16
TOTAL ASSETS	5,181.55	4,665.32
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	89.08	44.47
(b) Other equity	4,074.76	3,744.01
Total equity	4,163.84	3,788.48
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	18.75	32.24
(b) Provisions	119.74	118.76
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	233.85	82.17
Total Non Current Liabilities	372.34	233.17
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	49.22	52.91
(ii) Trade payables		
- Outstanding dues of micro enterprises and small enterprises	28.60	38.89
- Outstanding dues of creditors other than micro enterprises and small enterprises	45.53	66.04
(iii) Other financial liabilities	337.97	331.42
(b) Other current liabilities	149.62	121.71
(c) Provisions	34.43	32.70
Total Current Liabilities	645.37	643.67
TOTAL EQUITY AND LIABILITIES	5,181.55	4,665.32



Vimta Labs Limited

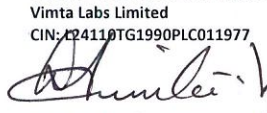
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Vimta Labs Limited
Statement of Cash flows
(Amount in INR millions, unless otherwise stated)

Particulars	Half Year Ended		Year Ended
	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
Cash flow from operating activities			
Profit before tax including Discontinued Operations	515.35	365.80	904.05
<u>Adjustments to reconcile profit before tax to net cash flows:</u>			
- Depreciation & Amortisation expense	201.02	167.16	357.33
- Interest Cost paid	5.19	7.39	15.85
- Impairment loss on receivables	30.84	3.67	14.44
- Bad Debts written off	27.36	13.98	18.00
- Equity settled share-based payment expenses	31.81	(0.43)	18.50
- Loss/ (Gain) on sale of assets	(0.30)	0.02	(0.28)
- Profit on sale of business	-	-	(50.27)
- Liabilities no longer required written back	0.03	-	(2.24)
- Interest Income received	(11.61)	(8.18)	(15.69)
- Income from Government Grants	(8.29)	(4.50)	(12.04)
- Unrealised foreign exchange gains and losses (net)	(11.28)	(3.18)	(1.47)
<u>Adjustments for changes in working capital:</u>			
- (Increase)/decrease in inventories	(35.47)	(30.46)	(3.66)
- (Increase)/decrease in trade receivables	(52.81)	(73.37)	(218.01)
- (Increase)/decrease in loans and financial assets	(2.58)	3.78	2.13
- (Increase)/decrease in other financial assets	(1.42)	(0.38)	(0.38)
- (Increase)/decrease in other assets	11.77	(12.83)	(30.14)
- Increase/(decrease) in employee benefit obligations	2.47	6.16	(1.20)
- Increase/(decrease) in trade payables	(33.76)	29.23	17.18
- Increase/(decrease) in other financial liabilities	12.27	95.58	73.35
- Increase/(decrease) in other current liabilities	187.86	8.91	80.83
Cash generated from/(used in) operations	868.44	568.35	1,166.28
Income tax paid	(119.71)	(80.01)	(220.15)
Net cash flows generated from/(used in) operating activities (A)	748.73	488.34	946.13
Cash flow from Investing activities			
Payment for property, plant and equipment and capital work-in-progress	(478.25)	(342.54)	(790.64)
Proceeds from sale/disposal of property, plant and equipment	0.86	0.02	28.74
Sale consideration from sale of business	-	-	70.00
Net Assets transferred on Sale of business	-	-	(19.73)
Income tax paid on profit on sale of business	-	-	(5.12)
Payments for Purchase of Intangible Assets	(0.24)	(1.65)	(4.30)
Redemption/(Investment) in fixed deposits (Net)	(92.90)	(11.72)	(47.59)
Interest Income received	11.61	3.28	13.27
Net cash flow generated from/(used in) investing activities (B)	(558.92)	(352.61)	(755.37)
Cash flow from Financing activities			
Payment of Dividend	(44.51)	(44.34)	(44.34)
Repayment of Long term Borrowings	(17.17)	(25.14)	(116.50)
Proceeds from Long term Borrowings	-	-	58.68
Proceeds from/ (repayment of) short-term borrowings	-	(51.44)	(51.44)
Proceeds from issuance of Share Capital	0.11	-	0.13
Interest Cost paid	(5.19)	(6.55)	(13.34)
Net cash flow generated from/(used in) financing activities (C)	(66.76)	(127.47)	(166.81)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	123.05	8.26	23.95
Cash and cash equivalents at the beginning of the year	158.36	134.41	134.41
Cash and cash equivalents at the end of the period/ year	281.41	142.67	158.36
Cash and cash equivalents comprise			
Balances with banks in current & deposit accounts	278.11	139.39	155.46
Cash on hand	3.30	3.28	2.90
Total cash and cash equivalents at end of the period/ year	281.41	142.67	158.36

For and on behalf of the Board of Directors of
Vimta Labs Limited
CIN: L24110TG1990PLC011977


Harita Vasireddi
Managing Director
DIN: 00242512
Place : Hyderabad, INDIA
Date : November 03, 2025

