

Vimta Labs Limited

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VLL\SE\043\2025-26

Date: 17.07.2025

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, please find enclosed herewith Unaudited Financial Results as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the 1st Quarter ended 30th June 2025 along with Limited Review Report.

Further, the Board of Directors of the Company at its Board Meeting held today i.e., 17th July 2025, has noted Change in constitution of M/s Lavanya and Associates, Cost Auditor's from **proprietorship firm to LLP**. The Board has approved the appointment of M/s Lavanya and Associates LLP for two financial years i.e., for the FY 2024-25 and FY 2025-26 after considering the change in constitution of firm as "Casual Vacancy". Brief details of the firm is enclosed as **Annexure A**

The meeting commenced at 11:00 AM and ended at 02:30 PM

This is for your information and records.

Thanking you,

For VIMTA LABS LIMITED

A handwritten signature in black ink, appearing to read "Sujani Vasireddi", with a horizontal line underneath.

Sujani Vasireddi
Company Secretary



Attachments: as above.

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

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 June 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: 17-07-2025



for GATTAMANENI & CO.
Chartered Accountants
(Firm Regn.No.9303S)


G. SRINIVASARAO
Partner

ICAI Ms. No.210535
UDIN: 25210535BMIYMN3825

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

S. No.	Particulars	Quarter Ended			Year ended
		30 Jun 25 (Unaudited)	31 Mar 25 (Audited)	30 Jun 24 (Unaudited)	31 Mar 25 (Audited)
1	Income from operations				
	(a) Revenue from operations (Refer note no. 5)	975.64	944.41	748.76	3,439.82
	(b) Other income	17.49	16.40	6.91	42.40
	Total Income	993.13	960.81	755.67	3,482.22
2	Expenses				
	(a) Cost of materials consumed and testing expenditure	187.98	181.54	142.80	710.17
	(b) Cost of lab setup (Refer note no. 5)	0.11	0.23	0.12	4.30
	(c) Changes in inventories of work-in-progress	-	-	-	-
	(d) Employee benefits expense (Refer note no. 6)	278.18	272.64	224.46	970.18
	(e) Finance costs	3.15	4.38	4.72	19.00
	(f) Depreciation & Amortisation expense	98.62	92.12	79.82	352.89
	(g) Other expenses	172.47	159.63	122.09	535.68
	Total Expenses	740.51	710.54	574.01	2,592.22
3	Profit/(Loss) before exceptional items and tax [1-2]	252.62	250.27	181.66	890.00
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax from continuing operations [3-4]	252.62	250.27	181.66	890.00
6	Tax expense related to continuing operations				
	(a) Current tax	67.74	69.98	41.84	212.14
	(b) Taxes of earlier periods	-	(0.32)	-	(2.35)
	(c) Deferred tax (benefit)/expense	(4.06)	(2.58)	0.77	12.66
	Total Tax Expense	63.68	67.08	42.61	222.45
7	Profit/(Loss) for the period from continuing operations (5-6)	188.94	183.19	139.05	667.55
8	Profit/(Loss) before tax from discontinued operations(Refer note no. 8)	-	-	(16.42)	14.05
9	Tax expense related to discontinued operations	-	-	(0.18)	8.18
10	Profit/(Loss) for the period from discontinued operations [8-9]	-	-	(16.24)	5.87
11	Profit/(Loss) for the period from continued & discontinued operations [7+10]	188.94	183.19	122.81	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	(0.10)	(0.26)	(0.08)	(0.50)
	(b) Income tax relating to the items	0.03	0.07	0.02	0.13
	Total other comprehensive income/(loss), net of tax	(0.07)	(0.19)	(0.06)	(0.37)
13	Total Comprehensive Income for the period (comprising Profit/(Loss) and other Comprehensive income for the period [11+12]	188.87	183.00	122.75	673.05
14	Paid-up Equity Share Capital (Face value of Rs.2/- per equity share)	89.01	44.47	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)	4.25	4.11	3.14	15.01
	(b) Diluted (INR)	4.21	4.04	3.09	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)	-	(0.00)	(0.37)	0.13
	(b) Diluted (INR)	-	(0.00)	(0.36)	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)	4.25	4.11	2.77	15.14
	(b) Diluted (INR)	4.21	4.04	2.73	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 ended June 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board in its meeting held on July 17, 2025.
- The results for the quarter ended June 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 ₹ 0.11 million for the quarter ended June 30, 2025, ₹ 0.23 million for the quarter ended March 31, 2025, ₹ 0.12 million for the quarter ended June 30, 2024, ₹ 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.

- Pursuant to ' Vimta Labs Employee Stock Option Plan 2021 (VLESOP-2021)', the nomination and remunerations committee has granted 42,589 options to the eligible employees during its meeting held on July 17, 2025.
 - 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 ₹ 15.19 million for the quarter ended June 30, 2025, ₹ 21.42 million for the quarter ended March 31, 2025, ₹ (1.21) million for the quarter ended June 30, 2024, ₹ 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:

Amount in INR millions

Particulars	Quarter Ended		Year Ended	
	30 Jun 25 (Unaudited)	31 March 25 (Audited)	30 June 24 (Unaudited)	31 Mar 25 (Audited)
I. Total Income	-	-	68.80	145.18
II. Total Expenses	-	-	85.22	181.40
III. Profit/(Loss) before tax from discontinued operations [I-II]	-	-	(16.42)	(36.22)
IV. Tax expense related to discontinued operations	-	-	(0.18)	3.06
V. Profit/(Loss) after tax from discontinued operations [III-IV]	-	-	(16.24)	(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]	-	-	(16.24)	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 additional ESOP grants arising from the bonus issue, which is currently under process

- 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 : July 17, 2025



Annexure A

Particulars	Details
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Change in constitution of Cost Auditor`s Firm- Proprietorship to LLP. Name of the Firm- Lavanya and Associates LLP LLP identification No. - ACO-7111
Date of Appointment & Term of Appointment	The Board at its meeting held on 17 th July 2025, took note of the change in constitution of the Cost Auditor`s Firm and approved the appointment of Cost Auditor`s firm with new name (i.e., adding LLP to the existing name) for the FY 2024-25 and FY 2025-26.
Brief Profile	The firm was established by KVN Lavanya, a Cost and Management Accountant having experience of more than 15 years, in 2011. The firm is proficient in delivering value-added services primarily in the areas of Cost Audit & Consulting, Internal Audits & Financial Due Diligence, Valuation of Securities and Taxation and Compliance. The firm has served varied clientele including clients in Engineering, Drugs & Pharmaceuticals, Retail, Steel and Aluminum, Automotive, Construction, Film Production etc.
Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable
Shareholding if any in the Company	Nil


