

Vimta Labs Limited

Registered Office
142, IDA Phase II, Cherlapally
Hyderabad-500 051, Telangana, India
T : +91 40 2726 4141
F : +91 40 2726 3657



VLL\SE\049\2026-27

Date: 30.10.2026

BSE 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 the SEBI (LODR) Regulations, 2015 for the 02nd Quarter and Half Year ended 30th September 2026 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.

Further to our earlier intimation dated 06th May 2026 regarding the proposed incorporation of a wholly owned subsidiary in the USA, we wish to inform you that the Board of Directors of the Company, at its meeting held today, took note of the incorporation of **Vimta Labs LLC** as a wholly owned subsidiary of the Company.

The meeting of the Board of Directors of the Company commenced at 10:30 A.M. and concluded at 01:00 P.M.

This is for your information and records.

Thanking you,

For VIMTA LABS LIMITED

Sujani Vasireddi
Company Secretary & Compliance Officer



Encl: 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 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, 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: 30-10-2026



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

K. Haribabu

K. HARIBABU
Partner
ICAI Ms. No. 222800
UDIN: 26222800CCNVZS1904

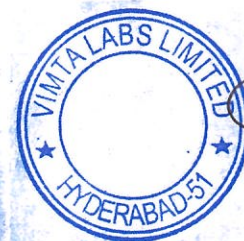
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Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026
(Amount in INR millions, except Earnings Per Share)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30 Sep 26 (Unaudited)	30 Jun 26 (Unaudited)	30 Sep 25 (Unaudited)	30 Sep 26 (Unaudited)	30 Sep 25 (Unaudited)	31 Mar 26 (Audited)
1	Income from operations						
	(a) Revenue from operations (Refer note no. 5)	1,119.83	1,090.74	1,018.48	2,210.57	1,994.12	4,072.90
	(b) Other income	29.04	38.12	26.58	67.16	44.07	89.89
	Total Income	1,148.87	1,128.86	1,045.06	2,277.73	2,038.19	4,162.79
2	Expenses						
	(a) Cost of materials consumed and testing expenditure	261.52	226.27	201.34	487.79	389.33	806.73
	(b) Cost of lab setup (Refer note no. 5)	-	0.45	0.13	0.45	0.24	1.20
	(c) Changes in inventories of work-in-progress	-	-	-	-	-	-
	(d) Employee benefits expense (Refer note no. 6)	306.67	294.20	286.13	600.87	564.31	1,144.06
	(e) Finance costs	3.85	2.37	3.74	6.22	6.89	11.67
	(f) Depreciation & Amortisation expense	128.68	125.48	102.40	254.16	201.02	437.72
	(g) Other expenses	172.90	196.71	188.58	369.61	361.05	705.72
	Total Expenses	873.62	845.48	782.32	1,719.10	1,522.84	3,107.10
3	Profit/(Loss) before exceptional items and tax [1-2]	275.25	283.38	262.74	558.63	515.35	1,055.69
4	Exceptional items						
	Statutory impact of new Labour Codes (Refer note no. 7)	-	-	-	-	-	16.16
5	Profit/(Loss) before tax [3-4]	275.25	283.38	262.74	558.63	515.35	1,039.53
6	Tax expense						
	(a) Current tax	67.53	58.14	66.71	125.67	134.45	262.37
	(b) Taxes of earlier periods	-	0.38	-	0.38	-	3.11
	(c) Deferred tax (benefit)/expense	1.58	14.44	(3.17)	16.02	(7.23)	(1.07)
	Total Tax Expense	69.11	72.96	63.54	142.07	127.22	264.41
7	Profit/(Loss) for the period (5-6)	206.14	210.42	199.20	416.56	388.13	775.12
8	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	(0.20)	(0.20)	(0.15)	(0.40)	(0.25)	(0.78)
	(b) Income tax relating to the items	0.05	0.05	0.03	0.10	0.06	0.20
	Total other comprehensive income/(loss), net of tax	(0.15)	(0.15)	(0.12)	(0.30)	(0.19)	(0.58)
9	Total Comprehensive Income for the period (comprising Profit/(Loss) and other Comprehensive income for the period [7+8])	205.99	210.27	199.08	416.26	387.94	774.54
10	Paid-up Equity Share Capital (Face value of Rs.2/- per equity share)	89.40	89.34	89.08	89.40	89.08	89.34
11	Other Equity						4,479.39
12	Earnings per equity share (EPS) (Face value of Rs.2 per share)						
	(a) Basic (INR)	4.61	4.71	4.46	9.32	8.71	17.40
	(b) Diluted (INR)	4.57	4.66	4.44	9.23	8.65	17.20
	(EPS for the quarter ended are not annualised)						



Notes to the results :

1. The above Unaudited financial results for the quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board in its meeting held on October 30, 2026.
2. The results for the quarter and half year ended September 30, 2026 were subjected to Limited Review by the statutory auditors of the company. An unmodified report was issued by
3. 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.
4. 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'.
5. The company had 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.

Revenue from operations and lab setup expenses include ₹ 0.00 million for the quarter ended Sep 30, 2026, ₹ 0.45 million for the quarter ended June 30, 2026, ₹ 0.13 million for the quarter ended Sep 30, 2025, ₹ 1.20 million for the year ended March 31, 2026, 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.

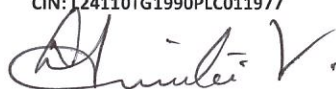
6. a) Pursuant to 'Vimta Labs Employee Stock Option Plan 2021 (VLESOP-2021)', the nomination and remunerations committee has granted 14,000 options to the eligible employees during its meeting held on October 26, 2026.

b) 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 ₹ 9.43 million for the quarter ended Sep 30, 2026, ₹ 8.46 million for the quarter ended June 30, 2026, ₹ 16.62 million for the quarter ended Sep 30, 2025, ₹ 49.86 million for the year ended March 31, 2026 respectively.
7. Pursuant to the implementation of the new labour code effective from 21st November, 2025 by the Government of India, the Company has reassessed the impact of the changes based on actuarial valuation and recognised an incremental impact of past service cost in gratuity amounting to ₹16.16 million, arising primarily from the revision in the definition of wages. Considering its non-recurring nature and quantum involved, past service cost is presented under "exceptional items" in the statement of profit & loss for the year ended March 31, 2026.
8. The company does not have any subsidiary/associate/joint venture entity(ies) during the quarter under review and the comparable periods.
9. 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 : October 30, 2026



Vimta Labs Limited

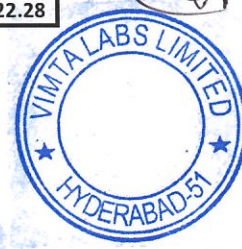
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**Statement of Assets and Liabilities**

(Amount in INR millions, unless otherwise stated)

Particulars	As at 30 Sep 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2,945.65	3,002.06
(b) Capital work-in-progress	234.41	179.88
(c) Intangible Assets (Refer note no. 5)	41.63	49.29
(d) Financial assets		
(i) Other Financial Assets	111.54	76.49
(e) Deferred Tax Assets (Net)	46.95	62.87
(f) Other non-current assets	12.47	2.99
Total Non-Current assets	3,392.65	3,373.58
Current assets		
(a) Inventories	294.34	299.47
(b) Financial assets		
(i) Investments	152.11	19.98
(ii) Trade receivables	1,192.65	1,057.00
(iii) Cash and cash equivalents	373.30	229.69
(iv) Bank balances other than (iii) above	327.82	420.94
(v) Loans	0.81	0.85
(vi) Other financial assets	33.49	22.57
(c) Other current assets	165.50	198.20
Total Current assets	2,540.02	2,248.70
TOTAL ASSETS	5,932.67	5,622.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	89.40	89.34
(b) Other equity	4,824.19	4,479.39
Total equity	4,913.59	4,568.73
Liabilities		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	76.34	15.62
(b) Provisions	75.10	117.02
(c) Other non-current liabilities	216.80	265.68
Total Non Current Liabilities	368.24	398.32
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	68.00	17.70
(ii) Trade payables		
- Outstanding dues of micro enterprises and small enterprises	38.55	45.08
- Outstanding dues of creditors other than micro enterprises and small enterprises	53.98	71.50
(iii) Other financial liabilities	292.58	329.67
(b) Other current liabilities	154.45	131.16
(c) Provisions	28.72	46.01
(d) Current Tax Liabilities (Net)	14.56	14.11
Total Current Liabilities	650.84	655.23
TOTAL EQUITY AND LIABILITIES	5,932.67	5,622.28

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Vimta Labs Limited

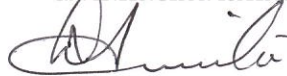
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Vimta Labs Limited
Statement of Cash flows
(Amount in INR millions, unless otherwise stated)

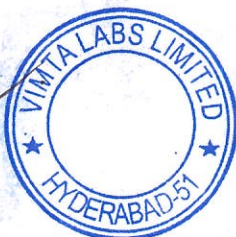
Particulars	Period Ended 30 Sep 2026 (Unaudited)	Year Ended 31 March 2026 (Audited)
Cash flow from operating activities		
Profit before tax including Discontinued Operations	558.63	1,039.53
<u>Adjustments to reconcile profit before tax to net cash flows:</u>		
- Depreciation & Amortisation expense	254.16	437.72
- Interest expense	3.69	5.11
- Impairment loss on receivables	(10.67)	(4.88)
- Bad Debts written off	17.08	72.96
- Equity settled share-based payment expenses	17.89	49.86
- Loss/ (Gain) on sale of assets	(0.07)	1.61
- Liabilities no longer required written back	(3.32)	(1.35)
- Interest Income	(20.64)	(27.00)
- Income from Government Grants	(37.24)	(19.80)
- Net gain on foreign exchange fluctuations (unrealised)	(2.41)	(7.27)
<u>Adjustments for changes in working capital:</u>		
- (Increase)/decrease in inventories	5.13	(48.90)
- (Increase)/decrease in trade receivables	(138.62)	(47.20)
- (Increase)/decrease in loans and financial assets	(1.01)	(2.29)
- (Increase)/decrease in other financial assets	(1.23)	1.98
- (Increase)/decrease in other assets	32.70	18.88
- Increase/(decrease) in employee benefit obligations	(59.61)	10.79
- Increase/(decrease) in trade payables	(25.12)	5.79
- Increase/(decrease) in other financial liabilities	(16.02)	9.77
- Increase/(decrease) in other current liabilities	11.66	212.74
Cash generated from/(used in) operations	584.98	1,708.05
Income tax paid	(125.61)	(236.63)
Net cash flows generated from/(used in) operating activities (A)	459.37	1,471.42
Cash flow from Investing activities		
Payment for property, plant and equipment and capital work-in-progress	(271.40)	(996.80)
Proceeds from sale/disposal of property, plant and equipment	0.07	0.86
Payments for Purchase of Intangible Assets	(0.45)	(1.20)
Redemption/(Investment) in Mutual Funds (Net)	(132.14)	(19.98)
Redemption/(Investment) in fixed deposits (Net)	59.12	(299.87)
Interest Income received	10.95	20.31
Net cash flow generated from/(used in) investing activities (B)	(333.85)	(1,296.68)
Cash flow from Financing activities		
Payment of Dividend	(89.34)	(44.51)
Repayment of Long term Borrowings	(38.99)	(54.28)
Proceeds from Long term Borrowings	150.01	-
Proceeds from exercise of stock options	0.06	0.36
Interest Cost paid	(3.69)	(5.11)
Net cash flow generated from/(used in) financing activities (C)	18.05	(103.54)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	143.57	71.20
Cash and cash equivalents at the beginning of the year	229.69	158.36
Effect of exchange differences on cash and cash equivalents	0.04	0.13
Cash and cash equivalents at the end of the year	373.30	229.69
Cash and cash equivalents comprise		
Balances with banks in current & deposit accounts	371.02	228.27
Cash on hand	2.28	1.42
Total cash and cash equivalents at end of the year	373.30	229.69

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 : October 30, 2026



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