

General information about company	
Scrip code*	524394
NSE Symbol*	VIMTALABS
MSEI Symbol*	NOTLISTED
ISIN*	INE579C01029
Name of company	Vimta Labs Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	28-04-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-04-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Contract Research and Testing Services
Start date and time of board meeting	28-04-2025 10:30
End date and time of board meeting	28-04-2025 15:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	24-01-2025
Indicate Company website link for updated RPT policy of the Company	https://vimta.com/wp-content/uploads/4.Related-Party-Transaction-Policy-V2.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No Not Applicable.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	944.41	3439.82
	Other income	16.4	42.4
	Total income	960.81	3482.22
2	Expenses		
(a)	Cost of materials consumed	181.77	714.47
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	272.64	970.18
(e)	Finance costs	4.38	19
(f)	Depreciation, depletion and amortisation expense	92.12	352.89
(g)	Other Expenses		
1	Other Expenses	159.63	535.68
	Total other expenses	159.63	535.68
	Total expenses	710.54	2592.22
3	Total profit before exceptional items and tax	250.27	890
4	Exceptional items	0	0
5	Total profit before tax	250.27	890
6	Tax expense		
7	Current tax	69.66	209.79
8	Deferred tax	-2.58	12.66
9	Total tax expenses	67.08	222.45
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	183.19	667.55
12	Profit (loss) from discontinued operations before tax	0	14.05
13	Tax expense of discontinued operations	0	8.18
14	Net profit (loss) from discontinued operation after tax	0	5.87
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	183.19	673.42
17	Other comprehensive income net of taxes	-0.19	-0.37
18	Total Comprehensive Income for the period	183	673.05
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	44.47	44.47
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve		3744.01
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	8.22	30.02
	Diluted earnings (loss) per share from continuing operations	8.08	29.6
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0.26
	Diluted earnings (loss) per share from discontinued operations	0	0.26
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	8.22	30.28
	Diluted earnings (loss) per share from continuing and discontinued operations	8.08	29.86
24	Debt equity ratio		Textual Information(1)

25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	<p>Notes to the results</p> <p>1.The above audited financial results for the quarter and year ended March 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board in its meeting held on April 28, 2025.</p> <p>2.The results for the quarter and year ended March 31, 2025 were Audited by the statutory auditors of the company. An unmodified report was issued by them thereon.</p> <p>3.These Audited 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.</p> <p>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'.</p> <p>5.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 Rs. 0.23 million for the quarter ended March 31, 2025, Rs. 2.42 million for the quarter ended December 31, 2024, Rs. 0.15 million for the quarter ended March 31, 2024, Rs. 4.30 million for the year ended March 31, 2025 and Rs. 2.36 million for the year ended March 31, 2024, 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."</p> <p>6."a) Pursuant to 'Vimta Labs Employee Stock Option Plan 2021 (VLESOP-2021)', the nomination and remunerations committee has granted 74,699 options to the eligible employees during its meeting held on April 28, 2025.</p> <p>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 Rs. 21.42 million for the quarter ended March 31, 2025, Rs. (2.49) million for the quarter ended December 31, 2024, Rs. 3.80 million for the quarter ended March 31, 2024, Rs. 18.50 million for the year ended March 31, 2025 and Rs.15.53 million for year ended March 31, 2024 respectively."</p> <p>7."Pursuant to the Scheme of Amalgamation ("the Scheme") under Section 230 to 232 of the Companies Act, 2013 sanctioned by the Hon'ble National Company Law Tribunal, Hyderabad bench vide order dated 23rd January 2025, EMTAC Laboratories Private Limited (EMTAC), a wholly owned Subsidiary of the Company has been amalgamated with the Company on the appointed date, i.e., 1st April, 2024. In terms of the Scheme, the assets and liabilities of EMTAC have been vested with the Company and have been recorded at their respective fair values as of appointed date, as per Indian Accounting Standard i.e. Ind. AS 103 - Business Combinations. Accordingly, the comparative financial information for quarter ended 31st March, 2024, 31st December 2024 and year ended 31st March, 2024 have been restated by duly including the figures of subsidiary.</p> <p>As the Company does not have any subsidiary or associate company as at the year end, it is not required to prepare consolidated financial results as per applicable laws and regulations."</p> <p>8."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 Rs. 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."</p> <p>9.The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial years, which were subjected to limited review by the statutory auditors</p> <p>10.The Board of Directors have recommended a final dividend for the financial year 2024-25 @ 2/- (Rupees Two only) per equity share of the face value of Rs. 2/- each.</p> <p>11.The Board has recommended the issue of Bonus shares of 1:1 subject to the approval of shareholders</p> <p>12.The previous period figures have been regrouped/rearranged wherever necessary to make it comparable with the current period.</p> <p>Please Note for complete point no 8 kindly refer the pdf file uploaded in stock exchange and company's website</p>

Statement of Asset and Liabilities		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	2235.69
	Capital work-in-progress	380.97
	Investment property	0
	Goodwill	0
	Other intangible assets	64.19
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	24.24
	Total non-current financial assets	24.24
	Deferred tax assets (net)	61.61
	Other non-current assets	20.46
	Total non-current assets	2787.16
2	Current assets	
	Inventories	250.56
	Current financial asset	
	Current investments	0
	Trade receivables, current	1062.43
	Cash and cash equivalents	158.36
	Bank balance other than cash and cash equivalents	171.07
	Loans, current	0.81
	Other current financial assets	17.85
	Total current financial assets	1410.52
	Current tax assets (net)	
	Other current assets	217.08
	Total current assets	1878.16
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	4665.32
	Total current assets	1878.16
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	4665.32
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	44.47
	Other equity	3744.01
	Total equity attributable to owners of parent	3788.48
	Non controlling interest	
	Total equity	3788.48
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	32.24
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	
	Total non-current financial liabilities	32.24
	Provisions, non-current	118.76
	Deferred tax liabilities (net)	0

	Deferred government grants, Non-current	0
	Other non-current liabilities	82.17
	Total non-current liabilities	233.17
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	52.91
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	38.89
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	66.04
	Total Trade payable	104.93
	Other current financial liabilities	331.42
	Total current financial liabilities	489.26
	Other current liabilities	121.71
	Provisions, current	32.7
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	643.67
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	876.84
	Total equity and liabilities	4665.32
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement of net defined benefit liability	-0.26	-0.50
	Total Amount of items that will not be reclassified to profit and loss	-0.26	-0.50
2	Income tax relating to items that will not be reclassified to profit or loss	-0.07	-0.13
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-0.19	-0.37

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	890
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-3.66
	Adjustments for decrease (increase) in trade receivables, current	-218.01
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-30.14
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1.75
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	17.18
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	80.83
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	357.33
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-1.2
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	73.35
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-1.47
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	18.5
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	14.05
	Other adjustments for non-cash items	-20.35
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	288.16
	Net cash flows from (used in) operations	1178.16
	Dividends received	0
	Interest paid	-15.85
	Interest received	-15.69
	Income taxes paid (refund)	220.15
	Other inflows (outflows) of cash	-12.04
	Net cash flows from (used in) operating activities	946.13
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	45.15
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	790.64
	Proceeds from sales of investment property	28.74
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	4.3
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0

	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	13.27
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-47.59
	Net cash flows from (used in) investing activities	-755.37
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0.13
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	7.24
	Repayments of borrowings	116.5
	Payments of lease liabilities	0
	Dividends paid	44.34
	Interest paid	13.34
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-166.81
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	23.95
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	23.95
	Cash and cash equivalents cash flow statement at beginning of period	134.41
	Cash and cash equivalents cash flow statement at end of period	158.36

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Gattamaneni & Co	Yes	31-03-2028