

Integrated Filing (Finance) Ind AS

Vimta Labs Limited

General Information

Scrip code*	524394
NSE Symbol*	VIMTALABS
MSEI Symbol*	NOTLISTED
ISIN*	INE579C01029
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	03-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-10-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	CONTRACT RESEARCH AND TESTING SERVICES
Start date of board meeting	03-11-2025
Start time of board meeting	10:30:00
End date of board meeting	03-11-2025
End time of board meeting	14:00:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(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)?	false
(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?	true
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	Not applicable as there is no default.
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Financial Results - Ind-AS

Amount in (Millions)

	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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part 1	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	1,018.48	1,994.12
Other income	26.58	44.07
Total income	1,045.06	2,038.19
2 Expenses		
(a) Cost of materials consumed	201.47	389.57
(b) Purchases of stock-in-trade	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d) Employee benefit expense	286.13	564.31
(e) Finance costs	3.74	6.89
(f) Depreciation, depletion and amortisation expense	102.40	201.02
(g) Other Expenses		
1 Other Expenses	188.58	361.05
Total other expenses	188.58	361.05
Total expenses	782.32	1,522.84
3 Total profit before exceptional items and tax	262.74	515.35
4 Exceptional items	0.00	0.00
5 Total profit before tax	262.74	515.35
6 Tax expense		
7 Current tax	66.71	134.45
8 Deferred tax	(3.17)	(7.23)
9 Total tax expenses	63.54	127.22
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11 Net Profit Loss for the period from continuing operations	199.20	388.13
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16 Total profit (loss) for period	199.20	388.13
17 Other comprehensive income net of taxes	(0.12)	(0.19)
18 Total Comprehensive Income for the period	199.08	387.94
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	89.08	89.08
Face value of equity share capital	2.00	2.00
22 Reserves excluding revaluation reserve		

23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	4.46	8.71
	Diluted earnings (loss) per share from continuing operations	4.44	8.65
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	4.46	8.71
	Diluted earnings (loss) per share from continuing and discontinued operations	4.44	8.65
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		Textual Information(1)

Text Block

Textual Information(1)	Due to word restriction, we are unable to include the detailed note. Kindly refer to the PDF file uploaded on the Stock Exchange website as well as the company's website for the complete notes.
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Other Comprehensive Income

Amount in (Millions)

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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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-measurements of net defined benefit liability	(0.15)	(0.25)
Total Amount of items that will not be reclassified to profit and loss	(0.15)	(0.25)
2 Income tax relating to items that will not be reclassified to profit or loss		
	(0.03)	(0.06)
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		
	(0.12)	(0.19)

Statement of Asset and Liabilities

Amount in (Millions)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	2,339.19
Capital work-in-progress	546.69
Investment property	0.00
Goodwill	0.00
Other intangible assets	56.38
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	
Loans, non-current	0.00
Other non-current financial assets	26.69
Total non-current financial assets	26.69
Deferred tax assets (net)	68.91
Other non-current assets	15.49
Total non-current assets	3,053.35
2 Current assets	
Inventories	286.04
Current financial asset	
Current investments	0.00
Trade receivables, current	1,071.28
Cash and cash equivalents	281.41
Bank balance other than cash and cash equivalents	263.97
Loans, current	0.93
Other current financial assets	19.26
Total current financial assets	1,636.85
Current tax assets (net)	
Other current assets	205.31
Total current assets	2,128.20
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	5,181.55
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	89.08
Other equity	4,074.76
Total equity attributable to owners of parent	4,163.84
Non controlling interest	
Total equity	4,163.84
2 Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	18.75
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	18.75
	Provisions, non-current	119.74
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	233.85
	Total non-current liabilities	372.34
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	49.22
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	28.60
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	45.53
	Total Trade payable	74.13
	Other current financial liabilities	337.97
	Total current financial liabilities	461.32
	Other current liabilities	149.62
	Provisions, current	34.43
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	645.37
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	1,017.71
	Total equity and liabilities	5,181.55
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Millions)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
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	515.35
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	0.00
Adjustments for decrease (increase) in inventories	(35.47)
Adjustments for decrease (increase) in trade receivables, current	(52.81)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	11.77
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	(4.00)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(33.76)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	187.86
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	201.02
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	2.47
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	12.27
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	(11.28)
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	31.81
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	57.92
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	367.80
Net cash flows from (used in) operations	883.15
Dividends received	0.00
Interest paid	(5.19)
Interest received	(11.61)
Income taxes paid (refund)	119.71
Other inflows (outflows) of cash	(8.29)
Net cash flows from (used in) operating activities	748.73
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00

Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.86
Purchase of property, plant and equipment	478.25
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.24
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	11.61
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(92.90)
Net cash flows from (used in) investing activities	(558.92)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.11
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	0.00
Repayments of borrowings	17.17
Payments of lease liabilities	0.00
Dividends paid	44.51
Interest paid	5.19
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	(66.76)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	123.05
5 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	123.05
Cash and cash equivalents cash flow statement at beginning of period	158.36
Cash and cash equivalents cash flow statement at end of period	281.41

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

							Executive Directors has also been approved by the Shareholders													
4	Vimta Labs Limited	Satya Sreenivas Neerukonda	Executive Director	Remuneration			All Related Party Transactions have been approved by the Audit Committee and the remuneration of the Executive Directors has also been approved by the Shareholders			7.88	0.53	0.41								
5	Vimta Labs Limited	Sireesh Chandra Vungal	Son of ED - Operations	Remuneration			All the Related Parties Transaction have been approved by the Audit committee and the remuneration paid to related party have been approved by Shareholders .			4.14	0.14	0.20								
6	Vimta Labs Limited	Praveena Vasireddi	Daughter of Chairman	Remuneration			All the Related Parties Transaction have been approved by the Audit committee and the remuneration paid to related party have been approved by Shareholders .			1.81	0.31	0.17								
7	Vimta Labs Limited	Sujani Vasireddi	Company Secretary	Remuneration			All the Related Parties Transaction have been approved by the Audit committee and the remuneration paid to related party have been approved by Shareholders .			2.31	0.20	0.22								

			some of the Directors or other relatives are interested				transaction is approved by Audit Committee.													
17	Vimta Labs Limited	Avanti Feeds Limited	Companies in which some of the Directors or other relatives are interested	Sale of goods or services			The related party transaction is approved by Audit Committee.			0.45	0.00	0.00								
18	Vimta Labs Limited	Dr. S P Vasireddi	Executive Chairman	Any other transaction	Commission		All the Related Parties Transaction have been approved by the Audit committee and the remuneration (including commission) to executive directors have been approved by Shareholders.			0.00	1.46	0.00								
19	Vimta Labs Limited	Harriman Vungal	Executive Director (ED) - Operations	Any other transaction	Commission		All the Related Parties Transaction have been approved by the Audit committee and the remuneration (including commission) to executive directors have been approved by Shareholders.			0.00	1.54	0.00								
20	Vimta Labs Limited	Harita Vasireddi	Managing Director	Any other transaction	Commission		All the Related Parties Transaction have been approved by the Audit committee and the remuneration (including commission) to executive directors have been approved by Shareholders.			0.00	2.31	0.00								
21	Vimta Labs Limited	Satya Sreenivas Neerukonda	Executive Director	Any other transaction	Commission		All the Related Parties Transaction have been approved by the Audit			0.00	2.31	0.00								

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							