

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	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	28-01-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-01-2026	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	Third 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 and time of board meeting	28-01-2026 11:00	
End date and time of board meeting	28-01-2026 14:30	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
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 as there is no default.

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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	986.33	2980.45
	Other income	18.31	62.38
	Total income	1004.64	3042.83
2	Expenses		
(a)	Cost of materials consumed	193.61	583.18
(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	284.05	848.36
(e)	Finance costs	1.57	8.46
(f)	Depreciation, depletion and amortisation expense	109.19	310.21
(g)	Other Expenses		
1	Other expenses	166.35	527.4
	Total other expenses	166.35	527.4
	Total expenses	754.77	2277.61
3	Total profit before exceptional items and tax	249.87	765.22
4	Exceptional items	-16.16	-16.16
5	Total profit before tax	233.71	749.06
6	Tax expense		
7	Current tax	68.6	203.05
8	Deferred tax	-10.75	-17.98
9	Total tax expenses	57.85	185.07
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	175.86	563.99
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	175.86	563.99
17	Other comprehensive income net of taxes	-3.16	-3.35
18	Total Comprehensive Income for the period	172.7	560.64
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	89.27	89.27	
	Face value of equity share capital	2	2	
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	3.96	12.67	
	Diluted earnings (loss) per share from continuing operations	3.94	12.58	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	3.96	12.67	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.94	12.58	
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)

1.The above Unaudited financial results for the quarter and nine months ended December 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board in its meeting held on January 28, 2026.

2.The results for the quarter and nine months ended December 31, 2025 were subjected to Limited Review by the statutory auditors of the company. An unmodified report was issued by them thereon.

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 AS108 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 Rs. 0.69 million for the quarter ended December 31, 2025 Rs. 0.13 million for the quarter ended September 30, 2025, Rs. 2.42 million for the quarter ended December 31, 2024, and Rs. 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.

6.a Pursuant to Vimta Labs Employee Stock Option Plan 2021 VLESOP2021, the nomination and remunerations committee has granted 38,269 options to the eligible employees during its meeting held on January 28, 2026.

b In respect of stock options granted pursuant to the Companys 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. 11.18 million for the quarter ended December 31, 2025, Rs. 16.62 million for the quarter ended September 30, 2025, Rs. 2.49 million for the quarter ended December 31, 2024, and Rs. 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 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 Percent of the Revenue from this business over a period of at least 2 years from the date of actual transfer of business.

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 Rs. 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 Rs. 44.51 million representing par value of Rs. 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 inprinciple 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.

10.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 Rs. 16.16 million, arising primarily from the revision in the definition of wages. Considering its nonrecurring nature and quantum involved, past service cost is presented under exceptional items in the statement of profit & loss for the period ended December 31, 2025. The Company will continue to monitor the finalization of central and state rules, clarifications from the government on other aspects of the labour code and will provide appropriate impact as needed.

11.The company does not have any subsidiary/associate/joint venture entity ies during the quarter under review and the comparable periods

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

Kindly refer to the PDF uploaded on the stock exchange platforms and available on the company website for the complete notes to the Financial Results, as the XBRL utility restricts the use of special characters and we are unable to insert the table mentioned in point number 7. The PDF provides a complete and accurate understanding of the notes.

Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	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	-4.23	-4.48
	Total Amount of items that will not be reclassified to profit and loss	-4.23	-4.48
2	Income tax relating to items that will not be reclassified to profit or loss	-1.07	-1.13
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	-3.16	-3.35