Registered Office 142, IDA Phase II, Cherlapally Hyderabad-500 051,Telangana, India

T: +91 40 2726 4141 F: +91 40 2726 3657



VLL\10\S-004\2021\ Date: 23.10.2021

Listing Centre B S E Limited P J Towers, Dalal Street Mumbai: 400001 Scrip Code No.524394

Asst Vice President
National Stock Exchange of India Limited
"Exchange Plaza", Bandra
Kurla Complex, Bandra (E)
Mumbai – 400051
Trading Symbol: VIMTALABS

Dear Sirs,

Sub – Outcome of the Board Meeting.

Pursuant to Regulation 30 and 33 of SEBI (Listing obligations and disclosure requirements) Regulations 2015, please find enclosed herewith Standalone and Consolidated Unaudited Financial Results for the second quarter / half year ended 30th September 2021, along with Limited Review Report. Copy of the Unaudited Financial results are also posted on the company's website i.e., http://www.vimta.com/financials. Abridged financials are being published in the newspapers (copy enclosed).

The meeting commenced at 10:00 AM and ended at 01:30 PM

This is for your information and records.

Thanking you,

Yours faithfully,

for VIMTA LABS

Sujani Vasireddi

Company Secretar

Encl: as above.

Flat No.404, Hardhik Anmol, Road No.10, Kakateeya Hills, Madhapur, Hyderabad - 500081.

Mobile : 9849768009

E-mail : gattamaneni_gs@yahoo.com

Limited Review Report on Standalone 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 standalone financial results ('the Statement') of M/s VIMTA LABS LIMITED ('the Company'), for the quarter ended 30 September 2021 and the year to date results for the period 01 April 2021 to 30 September 2021, 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: 23-10-2021 for GATTAMANENI & CO. Chartered Accountants (Firm Regn.No.00930/8S)

G. SRINIVASARAO

Partner

ICAI Ms. No.210535

ANEN

F.R.No: 9303S

UDIN: 21210535AAAAFU1045

Registered Office 142, IDA Phase II, Cherlapally Hyderabad-500 051, Telangana, India

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Statement of Unaudited Standalone Financial Results for the Quarter and Half year Ended September 30, 2021 (Amount in INR millions, except Earnings Per Share)

			Quarter Endec		Half Y	ear Ended	Year Ended
S. No.	Particulars	30 Sep 21 (Unaudited)	30 Jun 21 (Unaudited)	30 Sep 20 (Unaudited)	30 Sep 21 (Unaudited)	30 Sep 20 (Unaudited)	31 Mar 21 (Audited)
1	Income from energicus						
1	Income from operations (a) Revenue from operations (Refer note no. 6)	746.96	610.05	F88.03	1 257 01	042.74	2 000 54
	(b) Other income	1.30	1.81	588.03 0.37	1,357.01 3.11	913.71 2.68	2,090.51
	Total Income		611.86	588.40	1,360.12	916.39	8.10 2,098.61
		7 10120	011.00	300.40	1,300.12	310.33	2,098.01
2	Expenses						
	(a) Cost of materials consumed and testing	157.00	171.45	168.13	328.45	256.10	578.58
	expenditure						
	(b) Cost of lab setup (Refer note no. 6)	104.05	-	-	104.05	-	¥ \$
	(c) Purchase of stock-in-trade		-	-	1=	-	-
	(d) Changes in inventories of work-in-progress	1.18	1.10	10.49	2.28	20.70	29.84
	(e) Employee benefits expense	173.48	180.46	152.63	353.94	280.77	602.54
	(f) Finance costs	2.42	4.32	3.17	6.74	9.08	21.67
	(g) Depreciation expense (h) Other expenses	54.80	54.93	57.80	109.73	114.19	229.37
	Total Expenses	114.97 607.90	90.17 502.43	98.83 491.05	205.14	161.61	352.64
	Total Expenses	607.90	502.43	491.05	1,110.33	842.45	1,814.64
3	Profit/(Loss) before exceptional items and tax [1-2]	140.36	109.43	97.35	249.79	73.94	283.97
4	Exceptional items (Refer note no. 7)	12.24	2	-	12.24	-	
5	Profit/(Loss) before tax [3-4]	128.12	109.43	97.35	237.55	73.94	283.97
6	Tax expense						
	(a) Current tax	39.92	33.84	27.60	73.77	27.60	76.26
	(b) Deferred tax (benefit)/expense	(6.93)	(5.46)	(4.01)	(12.39)	(8.67)	(4.89)
	Total Tax Expense	32.99	28.38	23.59	61.38	18.93	71.37
7	Profit/(Loss) for the period (5-6)	95.13	81.05	73.76	176.17	55.01	212.60
8	Other Comprehensive Income/(expense), net of tax expenses Items that will not be reclassified subsequently to profit or loss:						
	(a) Re-measurements of net defined benefit liability	0.54	0.55	(0.65)	1.09	(1.30)	1.34
	(b) Income tax relating to the items	(0.14)	(0.14)	0.17	(0.27)	0.33	(0.34)
	Total other comprehensive income/(loss), net of tax	0.40	0.41	(0.48)	0.82	(0.97)	1.00
	Total Comprehensive Income for the period (comprising Profit/(Loss) and other Comprehensive income for the period [7+8]	95.53	81.46	73.28	176.99	54.04	213.60
	Paid-up Equity Share Capital (Face value of Rs.2/- per equity share)	44.22	44.22	44.22	44.22	44.22	44.22
11	Other Equity						1,898.97
	Earnings per equity share (EPS) (Face value of Rs.2 per share) (a) Basic (INR) (b) Diluted (INR)	4.30 4.21	3.67 3.67	3.34 3.34	7.97 7.79	2.49 2.49	9.62 9.62
	(EPS for the quarter ended are not annualised)	2					

Life Sciences Campus, # 5, MN Science & Technology Genome Valley, Shamirpet, Hyderabad - 500 101, Telangana, India T: +91 40 6740 4040 E: modifice (aviota com URL : www.vimta.com

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Notes to the results:

- 1 The above unaudited standalone financial results for the quarter and half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee held on October 22, 2021 and approved by the Board in its meeting held on October 23, 2021.
- 2 The results for the quarter and half year ended September 30, 2021 were subjected to 'limited review' by the statutory auditors of the company, have expressed an unmodified audit opinion in the limited report dated October 23, 2021.
- 3 These unaudited standalone financials results of the Company are 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 ('IND AS') 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 identified the reportable segments in accordance with the requirements of Ind AS-108 'Operating Segments', and decided that the Company has only one reportable segment, viz. 'Contract Research and Testing Services'.
- 5 The Company has considered internal and external information upto the date of approval of these standalone financial results in assessing the recoverability of financial and non financial assets, based on which it expects to recover the carrying amount of these assets. The eventual outcome of impact of global health pandemic may be different from those estimated as on the date of approval of these standalone financial results.
- 6 During the half year ended September 30, 2021 the company has entered into a Public Private Partnership (PPP) agreement with Food Safety and Standards Authority of India (FSSAI) to setup, operate and transfer (SOT) a National food Testing Laboratory (NFL). 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 revenues from operations, the lab setup expenses and the balance of intangible assets as at September 30, 2021 includes an amount of ₹104.05 million 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.
- 7 Pursuant to the notification issued by the central government under Foreign Trade Policy 2015-20 vide Notification no 29 dated September 23, 2021 the admissible rate on net foreign earnings has been revised to 5% from 7%. Accordingly, an impact of Rs.12.24 million is recognised as an exceptional item.
- 8 Pursuant to the shareholders' approval and all necessary regulatory requirements, the Company has constituted the 'Vimta Labs Employee Stock Option Plan 2021 (VLESOP-2021)' to grant, offer and Issue options to the employees of the Company. Pursuant to VLESOP-2021, the Nomination and Remuneration Committee has granted 507,769 options to the eligible employees, during the quarter ended September 30, 2021. In respect of stock options granted pursuant to the Company's stock options plan, the fair value of the options is accounted as employee compensation expense over the vesting period.
- 9 The previous period figures have been regrouped/rearranged wherever necessary to make it comparable with the current period.

10 Standalone Balance Sheet

(Amount in INR millions, unless otherwise stated)

(iii) Bank balances other than (ii) above (iv) Loans (6.06 5.17 (v) Other financial assets (1.00 ther financial assets (1.188 13.86 140.99 (1.00 ther current assets 145.86 140.99 (1.00 ther current assets 145.86 140.99 (1.00 ther current assets 1.073.14 1,104.35 (1.00 ther current assets 1.073.14 1,104.35 (1.00 ther current the	(Amount in live millions, unless otherwise stated)		
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(i) Borrowings 154.89 142.36 (b) Provisions 85.81 79.23 (c) Other non-current liabilities 36.64 38.35 Total Non Current Liabilities 277.34 259.94 Current Liabilities (a) Financial liabilities (b) Borrowings 100.98 153.90 (ii) Trade payables 100.98 153.90 153.90 - Outstanding dues of micro enterprises and small enterprises 19.85 24.16 - Outstanding dues of creditors other than micro enterprises and small enterprises 115.90 121.83 (iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	Non-Current Liabilities		
(b) Provisions 85.81 79.23 (c) Other non-current liabilities 36.64 38.35 Total Non Current Liabilities 277.34 259.94 Current Liabilities (a) Financial liabilities (i) Borrowings 100.98 153.90 (ii) Trade payables 19.85 24.16 - Outstanding dues of micro enterprises and small enterprises 19.85 24.16 - Outstanding dues of creditors other than micro enterprises and small enterprises 115.90 121.83 (iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	(a) Financial liabilities		
(c) Other non-current liabilities 36.64 38.35 Total Non Current Liabilities 277.34 259.94 Current Liabilities 378.39 (i) Borrowings 100.98 153.90 (ii) Trade payables 19.85 24.16 - Outstanding dues of micro enterprises and small enterprises 19.85 24.16 - Outstanding dues of creditors other than micro enterprises and small enterprises 115.90 121.83 (iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	(i) Borrowings	154.89	142.36
Total Non Current Liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - Outstanding dues of micro enterprises and small enterprises - Outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Other current liabilities Total Current Liabilities 277.34 259.94 269.96 277.34 259.96 210.98 100.98 153.96 24.16 278.47 259.96 100.98 115.90 121.83 150.11 127.84 150.11 127.84 150.96 1	(b) Provisions	85.81	79.23
Current Liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables - Outstanding dues of micro enterprises and small enterprises - Outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities (a) Financial liabilities (b) Other current Liabilities (c) Provisions (a) Financial liabilities (b) Other current Liabilities (c) Provisions (d) Financial liabilities (d) Financial liabilities (e) Financial liabilities (f)	(c) Other non-current liabilities	36.64	38.35
(a) Financial liabilities (i) Borrowings (ii) Trade payables - Outstanding dues of micro enterprises and small enterprises - Outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 100.98 19.85 24.16 19.85 24.16 115.90 121.83 150.11 127.84 163.94 163.94 164.96 165.96 165.96 166.97 166.	Total Non Current Liabilities	277.34	259.94
(i) Borrowings (ii) Trade payables - Outstanding dues of micro enterprises and small enterprises - Outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 100.98 153.96 19.85 24.16 115.90 121.83 150.11 127.84 163.94 163.94 164.96 165.96 175.96	Current Liabilities		
(ii) Trade payables - Outstanding dues of micro enterprises and small enterprises - Outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 19.85 24.16 115.90 121.83 150.11 127.84 63.94 63.94 63.94 63.94 63.94 648.67	(a) Financial liabilities		
- Outstanding dues of micro enterprises and small enterprises - Outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Other current liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 19.85 24.16 115.90 121.83 150.11 127.84 63.94	(i) Borrowings	100.98	153.90
- Outstanding dues of creditors other than micro enterprises and small enterprises 115.90 121.83 (iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	(ii) Trade payables	*	
- Outstanding dues of creditors other than micro enterprises and small enterprises 115.90 121.83 (iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	- Outstanding dues of micro enterprises and small enterprises	19.85	24.16
enterprises 115.90 121.83 (iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61		357.50	
(iii) Other financial liabilities 150.11 127.84 (b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	**************************************	115.90	121.83
(b) Other current liabilities 78.67 63.94 (c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61		NO. 2004 - 2004 - 1	
(c) Provisions 23.16 35.94 Total Current Liabilities 488.67 527.61	A control transfer at the second and the second sec		63.94
Total Current Liabilities 488.67 527.61		-0.50 H 2000 S	
	• No. 4 Constitution of the Constitution of th		
[TOTAL EQUITY AND LIABILITIES I 2.843.97 I 2.730.74	TOTAL EQUITY AND LIABILITIES	2,843.97	2,730.74







11. Standalone Statement of Cash flows

(Amount in INR millions, unless otherwise stated)

	Half Year	Ended	Year Ended	
Particulars	30 Sep 21	30 Sep 20	31 Mar 2021	
. 4.1.4.4.4.5	(Unaudited)	(Unaudited)	(Audited)	
Cash flow from operating activities				
Profit before tax	237.55	73.94	283.9	
Adjustments to reconcile profit before tax to net cash flows:	257.55	75.54	203.3	
- Depreciation expense	109.73	114.19	229.3	
- Interest Cost paid	4.30	6.73	17.2	
A STATE OF THE PROPERTY OF THE		5.00		
- Impairment loss on receivables	17.00		21.5	
- Bad Debts written off	17.52	17.78	31.6	
- Loss/ (Profit) on sale of PPE	- (0.50)	0.17	0.1	
- Liabilities no longer required written back	(0.53)	(0.33)	(0.3	
- Interest Income received	(0.87)	(0.60)	(4.1	
- Income from Government Grants	(1.71)	(1.68)	(3.3	
- Unrealised foreign exchange gains and losses (net)	0.16	(1.95)	(1.3	
Adjustments for changes in working capital:				
- (Increase)/decrease in inventories	(36.17)	25.20	24.9	
- (Increase)/decrease in trade receivables	16.75	(89.64)	(206.5	
- (Increase)/decrease in loans	1.93	(1.10)	(2.6	
- (Increase)/decrease in other assets	(3.39)	9.55	(14.0	
- Increase/(decrease) in employee benefit obligations	(5.11)	4.88	7.6	
- Increase/(decrease) in trade payables	(10.28)	(1.60)	43.4	
- Increase/(decrease) in other financial liabilities	7.07	28.19	(26.0	
- Increase/(decrease) in other liabilities	14.73	5.10	40.2	
Cash generated from/(used in) operations	368.68	193.83	441.7	
Income tax paid	(72.39)	(25.74)	(72.0	
Net cash flows generated from/(used in) operating activities (A)	296.29	168.09	369.6	
iver cash nows generated nonly (used in) operating activities (A)	250.25	100.05	303.0	
Cash flow from Investing activities		- 1		
Payment for property, plant and equipment and capital work-in-progress	(181.74)	(69.97)	(326.5	
Proceeds from sale/disposal of property, plant and equipment	-	1.99	1.9	
Payments for Purchase of Intangible Assets	(52.36)		=	
Redemption/(Investment) in fixed deposits (Net)	(0.15)	6.93	5.6	
Interest Income received	1.28	0.88	4.0	
Loan given to subsidiary	(1.00)	-	(3.8)	
Net cash flow generated from/(used in) investing activities (B)	(233.97)	(60.17)	(318.7	
Cash flow from Financing activities				
	(20.04)	(40.40)	100	
Repayment of Long term Borrowings	(30.94)	(40.49)	(96.4	
Proceeds from Long term Borrowings	49.57	(51.53)	162.9	
Proceeds from/ (repayment of) short-term borrowings	(52.92)	(64.62)	(94.9	
Interest Cost paid	(3.86)	(8.84)	(17.2	
Payment of Dividend (including Dividend Distribution Tax)	(44.22)			
Net cash flow generated from/(used in) financing activities (C)	(82.37)	(113.95)	(45.7	
Net increase in cash and cash equivalents (A+B+C)	(20.05)	(6.03)	5.2	
Cash and cash equivalents at the beginning of the year	60.10	54.83	54.8	
Cash and cash equivalents at the end of the year	40.05	48.80	60.1	
Cash and each equivalents comprise	1		100	
Cash and cash equivalents comprise	20.07	40.40		
Balances with banks in current accounts	39.37	40.40		
the grant and the grant of the control of the contr	39.37 0.68 40.05	40.40 8.40 48.80	59.7 0.3 60. 1	

For and on behalf of the Board of Directors of

Vimta Labs Limited

CIN: L24110TG1990

Harita Vasireddi Managing Directo

Place : Hyderabad, INDIA Date : October 23, 2021 (P)



Registered Office 142, IDA Phase II, Cherlapally Hyderabad-500 051,Telangana, India

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Statement of Unaudited Standalone Financial Results for the Quarter and Half year Ended September 30, 2021

(Amount in INR millions, except Earnings Per Share)

S. No.	Particulars	Q	Quarter Ended			Half Year Ended		
		30 Sep 21	30 Jun 21	30 Sep 20	30 Sep 21	30 Sep 20	31 Mar 21	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	8 9							
1	Total Income from Operations	746.96	610.05	588.03	1,357.01	913.71	2,090.51	
2	Net Profit / (Loss) for the period (before Tax,	140.36	109.43	97.35	249.79	73.94	283.97	
3	Exceptional and/or Extraordinary Items)							
3	Net Profit / (Loss) for the period before Tax (after						642400 200 10 60 200	
	Exceptional and/or Extraordinary Items)	128.12	109.43	97.35	237.55	73.94	283.97	
4	Net Profit / (Loss) for the period after Tax (after							
	Exceptional and/or Extraordinary Items)	95.13	81.05	73.76	176.17	55.01	212.60	
		33.13	01.03	75.70	170.17	33.01	212.00	
5	Total Comprehensive Income for the period							
	[Comprising Profit / (Loss) for the period (after						restator Novo	
	tax) and other Comprehensive Income (after	95.53	81.46	73.28	176.99	54.04	213.60	
	tax)]							
6	Equity Share Capital	44.22	44.22	44.22	44.22	44.22	44.22	
7	Reserves (excluding Revaluation Reserve) as							
	shown in the Audited Balance Sheet of the						1,898.97	
	previous year							
	Earnings Per Share (of Rs.2/- each) (for						-	
	continuing and discontinued Operations)							
	1. Basic (INR)	4.30	3.67	3.34	7.97	2.49	9.62	
	2. Diluted (INR)	4.21	3.67	3.34	7.79	2.49	9.62	

Note:

- 1 The above is an extract of the detailed format of Quarterly and Half yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Company's Website (www.vimta.com) and on the websites of BSE Limited (www.bseindia.com) and the National Stock Exchange of India Limited (www.nseindia.com).
- The above unaudited standalone financial results of the company for the quarter and Half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee held on October 22, 2021 and approved by the Board in its meeting held on October 23, 2021.
- 3 Figures of the previous periods have been regrouped/recast/reclassified wherever considered necessary.

For and on behalf of the Board of Directors of

Vimta Labs Limited
CIN: L24110TG1990PLC

Harita Vasireddi Managing Director

Place : Hyderabad, INDIA Date : October 23, 2021 P



GATTAMANENI & CO. CHARTERED ACCOUNTANTS

Flat No.404, Hardhik Anmol, Road No.10, Kakateeya Hills, Madhapur, Hyderabad - 500081.

Mobile: 9849768009 E-mail: gattamaneni_gs@yahoo.com

Limited Review Report on Consolidated 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 consolidated financial results ('the Statement') of M/s VIMTA LABS LIMITED ('the Holding Company') and M/s.EMTAC Laboratories Private Limited, wholly owned subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), for the quarter ended 30 September 2021 and the year to date results for the period 01 April 2021 to 30 September 2021, being submitted by the Holding 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 Holding Company's Management and approved by the Holding Company's 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 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.



We also performed procedures in accordance with Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 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: 23-10-2021

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

Com

G. SRINIVASARAO

Partner

ICAI Ms. No.210535

UDIN: 21210535AAAAEV1951

Registered Office 142, IDA Phase II, Cherlapally Hyderabad-500 051,Telangana, India

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half year Ended September 30, 2021 (Amount in INR millions, except Earnings Per Share)

200 2000			Quarter Ended		Half Yea	Year ended	
S. No.	Particulars	30 Sep 21 (Unaudited)	30 Jun 21 (Unaudited)	30 Sep 20 (Unaudited)	30 Sep 21 (Unaudited)	30 Sep 20 (Unaudited)	31 Mar 21 (Audited)
1	Income from operations						
	(a) Revenue from operations (Refer note no. 6)	754.97	613.54	593.82	1 249 51	921.62	2 407 7
	(b) Other income	1.21	1.75	0.35	1,368.51 2.96	2.70	2,106.79
	Total Income	756.18	615.29	594.17		924.32	2,115.08
	Total medile	750.10	013.29	374.17	1,3/1.4/	724.32	2,115.08
2	Expenses						
	(a) Cost of materials consumed and testing	158.56	171.98	169.12	330.54	257.52	581.30
	expenditure						
	(b) Cost of lab setup (Refer note no. 6)	104.05		-	104.05		-
	(c) Purchase of stock-in-trade			-			-
	(d) Changes in inventories of work-in-progress	1.18	1.10	10.49	2.28	20.70	29.8
	(e) Employee benefits expense	174.81	181.72	153.99	356.53	283.11	607.7
	(f) Finance costs	2.43	4.32	3.17	6.75	9.08	21.6
	(g) Depreciation expense	55.22	55.38	58.14	110.60	114.87	230.7
	(h) Other expenses	116.89	91.77	100.30	208.66	164.16	358.3
	Total Expenses	613.14	506.27	495.21	1,119.41	849.44	1,829.6
3	Profit/(Loss) before exceptional items and tax [1-2]	143.04	109.02	98.96	252.06	74.88	285.4
4	Exceptional items (Refer note no. 7)	12.24		_	12.24	_	
	Profit/(Loss) before tax [3-4]	130.80	109.02	98.96	239.82	74.88	285.4
6	Tax expense						
	(a) Current tax	40.34	33.84	27.60	74.18	27.60	76.20
	(b) Deferred tax (benefit)/expense	(6.98)	(5.52)	(4.01)	(12.50)	(8.66)	(4.9
	Total Tax Expense	33.36	28.32	23.59	61.68	18.94	71.35
7	Profit/(Loss) for the period (5-6)	97.44	80.70	75.37	178.14	55.94	214.05
	, , , , , , , , , , , , , , , , , , , ,	7,111	55.75	73.37	170.14	33.74	214.0
8	Other Comprehensive Income/(expense), net of tax expenses						
	Items that will not be reclassified subsequently to profit or loss :						
	(a) Re-measurements of net defined benefit liability	0.54	0.55	(0.65)	1.09	(1.30)	1.34
	(b) Income tax relating to the items	(0.14)	(0.14)	0.17	(0.27)	0.33	(0.34
	Total other comprehensive income/(loss), net of tax	0.40	0.41	(0.48)	0.82	(0.97)	1.00
1	Total Comprehensive Income for the period (comprising Profit/(Loss) and other Comprehensive income for the period [7+8]	97.84	81.11	74.89	178.96	54.97	215.05
	Paid-up Equity Share Capital (Face value of Rs.2/- per equity share)	44.22	44.22	44.22	44.22	44.22	44.22
11	Other Equity						1,899.60
	Earnings per equity share (EPS) (Face value of Rs.2 per share)						
	(a) Basic (INR)	4.41	3.65	3.41	8.06	2.53	9.6
- 1	(b) Diluted (INR)	4.31	3.65	3.41	7.88	2.53	9.6
	(EPS for the quarter ended are not annualised)						





Notes to the results:

- 1 The above unaudited consolidated financial results for the quarter and Half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee held on October 22, 2021 and approved by the Board in its meeting held on October 23, 2021.
- 2 The results for the quarter and half year ended September 30, 2021 were subjected to 'limited review' by the statutory auditors of the company, have expressed an unmodified audit opinion in the limited report dated October 23, 2021.
- 3 These unaudited consolidated financials results of the Company are 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 ('IND AS') 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 states that the Group has only one reportable segment namely 'Contract Research and Testing Services'.
- 5 The Group has considered internal and external information up to the date of approval of these consolidated financial results in assessing the recoverability of financial and non financial assets, based on which it expects to recover the carrying amount of these assets. The eventual outcome of impact of global health pandemic may be different from those estimated as on the date of approval of these consolidated financial results.
- 6 During the half year ended September 30, 2021, the holding company has entered into a Public Private Partnership (PPP) agreement with Food Safety and Standards Authority of India (FSSAI) to setup, operate and transfer (SOT) a National food Testing Laboratory (NFL). 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 revenues from operations, the lab setup expenses and the balance of intangible assets as at September 30, 2021 includes an amount of ₹104.05 million 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.
- 7 Pursuant to the notification issued by the central government under Foreign Trade Policy 2015-20 vide Notification no 29 dated September 23, 2021 the admissible rate on net foreign earnings has been revised to 5% from 7%. Accordingly, an impact of Rs.12.24 million is recognised as an exceptional item.
- 8 Pursuant to the shareholders' approval and all necessary regulatory requirements, the Company has constituted the 'Vimta Labs Employee Stock Option Plan 2021 (VLESOP-2021)' to grant, offer and Issue options to the employees of the Company. Pursuant to VLESOP-2021, the Nomination and Remuneration Committee has granted 507,769 options to the eligible employees, during the quarter ended September 30, 2021. In respect of stock options granted pursuant to the Company's stock options plan, the fair value of the options is accounted as employee compensation expense over the vesting period.
- 9 The previous periods figures have been regrouped/rearranged wherever necessary to make it comparable with the current period.





10 Consolidated Balance Sheet

(Amount in INR millions, unless otherwise stated)

	As at	As at	
Particulars	30 September 2021	31 March 2021	
	Unaudited	Audited	
ASSETS			
Non-current assets	1		
(a) Property, Plant and Equipment	1,243.93	1,291.60	
(b) Capital works-in-progress	251.71	174.6	
(c) Goodwill	55.80	55.80	
(d) Intangible Assets (Refer note no. 6)	104.05	=	
(e) Financial assets			
(i) Other Financial Assets	22.49	22.3.	
(f) Deferred Tax Asset (Net)	21.78	9.6	
(g) Other non-current assets	82.77	84.1	
Total Non-Current assets	1,782.53	1,638.2	
Current assets	3, 35		
(a) Inventories	182.52	146.3	
(b) Financial assets	102.02		
(i) Trade receivables	684.65	734.5	
(ii) Cash and cash equivalents	41.27	61.9	
(iii) Bank balances other than (ii) above	6.18	6.0	
(iv) Loans	1.26	1.3	
(v) Other financial assets	11.85	13.8	
(c) Other current assets	146.42	141.3	
Total Current assets	1,074.15	1,105.3	
TOTAL ASSETS	2,856.68	2,743.5	
EQUITY AND LIABILITIES			
Equity	1		
(a) Equity share capital	44.22	44.2	
(b) Other equity	2,036.34	1,899.6	
Total equity	2,080.56	1,943.8	
Liabilities			
Non-Current Liabilities	1 1		
(a) Financial liabilities	1		
(i) Borrowings	154.89	142.3	
(b) Provisions	85.81	79.2	
c) Deferred tax liabilities (Net)	0.59	0.7	
d) Other non-current liabilities	36.64	38.3	
Fotal Non Current Liabilities	277.93	260.6	
Current Liabilities			
a) Financial liabilities	1		
(i) Borrowings	107.76	89.9	
(ii) Trade payables]	55.5	
- Outstanding dues of micro enterprises and small enterprises	19.85	24.1	
- Outstanding dues of creditors other than micro enterprises and small			
enterprises	117.15	124.1	
(iii) Other financial liabilities	150.92	200.7	
b) Other current liabilities	79.35	64.2	
c) Provisions	23.16	35.9	
Fotal Current Liabilities	498.19	539.1	
OTAL EQUITY AND LIABILITIES		2,743.5	
OTAL EQUIT AND LIADILITIES	2,856.68	2,743.	





11. Consolidated Statement of Cash flows

(Amount in INR millions, unless otherwise stated)

(Amount in INK millions, unless otherwise stated)	Half Yea	r Ended	Year Ended	
Particulars	30 Sep 21	30 Sep 20	31 Mar 21	
Particulars	(Unaudited)	(Unaudited)	(Audited)	
Cash flow from operating activities				
Profit before tax	239.82	74.88	285.40	
Adjustments to reconcile profit before tax to net cash flows:				
- Depreciation expense	110.60	114.87	230.78	
- Interest Cost paid	4.30	6.73	17.28	
- Impairment loss on receivables	17.51	5.00	21.57	
- Bad Debts written off	17.52	17.78	31.69	
- Loss/(profit) on sale of PPE	-	0.17	0.17	
- Liabilities no longer required written back	(0.53)	(0.33)	(0.33)	
- Interest Income received	(0.87)	(0.58)	(4.19)	
- Income from Government Grants	(1.71)	(1.68)	(3.36)	
- Unrealised foreign exchange gains and losses (net)	0.16	(1.95)	(1.31)	
Adjustments for changes in working capital:				
- (Increase)/decrease in inventories	(36.17)	25.19	24.95	
- (Increase)/decrease in trade receivables	14.78	(89.53)	(207.47)	
- (Increase)/decrease in other financial assets	1.95	1.40	(2.63)	
- (Increase)/decrease in other assets	(3.86)	10.17	(12.94)	
- Increase/(decrease) in employee benefit obligations	(5.11)	4.88	7.60	
- Increase/(decrease) in trade payables	(11.34)	(3.39)	42.71	
- Increase/(decrease) in other financial liabilities	6.85	28.19	(25.91)	
- Increase/(decrease) in other liabilities	15.14	6.12	39.90	
Cash generated from/(used in) operations	369.04	197.92	443.91	
Income tax paid	(72.80)	(25.74)	(72.09)	
Net cash flows generated from/(used in) operating activities (A)	296.24	172.18	371.82	
Cash flow from Investing activities				
Payment for property, plant and equipment and capital work-in-progress	(182.22)	(72.46)	(330.89)	
Proceeds from sale/disposal of property, plant and equipment	(====)	1.99	1.99	
Payments for Purchase of Intangible Assets	(52.36)			
Redemption/(Investment) in fixed deposits (Net)	(0.15)	6.93	5.66	
Interest Income received	1.28	0.88	4.00	
Net cash flow generated from/(used in) investing activities (B)	(233.45)	(62.66)	(319.24)	
Cash flow from Financing activities				
Repayment of Long term Borrowings	(30.93)	(40.49)	(96.46)	
Proceeds from Long term Borrowings	49.58	(10.13)	162.98	
Proceeds from/ (repayment of) short-term borrowings	(54.02)	(64.62)	(94.97)	
Interest Cost paid	(3.86)	(8.84)	(17.25)	
Payment of Dividend (including Dividend Distribution Tax)	(44.22)	(8.84)	(17.23)	
Net cash flow generated from/(used in) financing activities (C)	(83.45)	(113.95)	(45.70)	
nee cash now sellerated from (asea iii) finalients activities (e)	(63.43)	(113.55)	(43.70)	
Net increase in cash and cash equivalents (A+B+C)	(20.66)	(4.43)	6.88	
Cash and cash equivalents at the beginning of the year	61.93	55.05	55.05	
Cash and cash equivalents at the end of the year	41.27	50.62	61.93	
Cash and cash equivalents comprise				
and equivalents comprise				
Balances with banks in current accounts	40.56	42.19	61.53	
and the second of Paris of the second of the	40.56 0.71	42.19 8.43	61.53 0.40	
Balances with banks in current accounts			action and	

For and on behalf of the Board of Directors of

Vimta Labs Limited ABS // CIN: L24110TG1990RRC011977

Harita Vasireddi Managing Directo

Place: Hyderabad, INDIA Date: October 23, 2021 D



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Statement of Unaudited Consolidated Financial Results for the Quarter and Half year Ended September 30, 2021 (Amount in INR millions, except Earnings Per Share)

Particulars	Quarter Ended			Half Yea	Year ended	
	30 Sep 21 (Unaudited)	30 Jun 21 (Unaudited)	30 Sep 20 (Unaudited)	30 Sep 21 (Unaudited)	30 Sep 20 (Unaudited)	31 Mar 21 (Audited)
Total Income from Operations	754.97	613.54	593.82	1,368.51	921.62	2,106.79
Exceptional and/or Extraordinary Items)	143.04	109.02	98.96	252.06	74.88	285.40
Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	130.80	109.02	98.96	239.82	74.88	285.40
Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	97.44	80.70	75.37	178.14	55.94	214.05
[Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income	97.84	81.11	74.89	178.96	54.97	215.05
Equity Share Capital Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the	44.22	44.22	44.22	44.22	44.22	44.22 1,899.60
Earnings Per Share (of Rs.2/- each) (for continuing and discontinued Operations) 1. Basic (INR)	4.41 4.31	3.65 3.65	3.41 3.41	8.06 7.88	2.53 2.53	9.68 9.68
	Total Income from Operations Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)] Equity Share Capital Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Earnings Per Share (of Rs.2/- each) (for continuing and discontinued Operations)	30 Sep 21 (Unaudited) Total Income from Operations Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) 75.44 Total Comprehensive Income for the period (after tax) and other Comprehensive Income (after tax) and other Comprehensive Income (after tax) and other Comprehensive Income (after atx) and other Compre	Total Income from Operations Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Total Comprehensive Income for the period (after tax) and other Comprehensive Income (after tax) and other Comprehensive Income (after tax) Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Earnings Per Share (of Rs.2/- each) (for continuing and discontinued Operations) Basic (INR) 30 Jun 21 (Unaudited) (Unaudited) 613.54 613.54 143.04 109.02 80.70 97.44 80.70 40.22 41.22 42.22 44.22 44.22 44.22 44.23 44.24 44.25 44.26 44.27 44.27 44.27 44.28 44.29 44.29 44.29 44.20 44.20 44.20 44.20 44.21	30 Sep 21 (Unaudited) 30 Jun 21 (Unaudited) Total Income from Operations Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) 75.37 Total Comprehensive Income for the period (after tax) and other Comprehensive Income (after tax) and other Comprehensive Income (after tax) (Equity Share Capital Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year shown in the Audited Balance Sheet of the previous year shown in the Audited Balance Sheet of the previous year (and the Audited Balance S	30 Sep 21 (Unaudited) 30 Sep 20 (Unaudited) (Unaudited) Total Income from Operations Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) 97.44 80.70 75.37 178.14 Total Comprehensive Income for the period (after tax) and other Comprehensive Income (after tax) and other Comprehensive Income (after Exceptional Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year Exercises (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	30 Sep 21 30 Jun 21 30 Sep 20 30 Sep 21 30 Jun 21 (Unaudited) (Unaudited

Note:

- 1 The above is an extract of the detailed format of Quarterly and Half yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Company's Website (www.vimta.com) and on the websites of BSE Limited (www.bseindia.com) and the National Stock Exchange of India Limited (www.nseindia.com).
- 2 The above unaudited consolidated financial results of the group for the quarter and Half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee held on October 22, 2021 and approved by the Board in its meeting held on October 23, 2021.

3 Figures of the previous periods have been regrouped/recast/reclassified wherever considered necessary.

For and on behalf of the Board of Directors of

Vimta Labs Limited CIN: L24110TG1990PL

Harita Vasireddi Managing Directo

Place: Hyderabad, Date: October 23, 2 (N)

