



Ind-Swift Laboratories Limited

(A Recognised Export House)

Regd. Office : S.C.O. 850, Shivalik Enclave, NAC, Manimajra, Chandigarh - 160 101
Phones : ++ 91 - 172-2730503, 2730920, Fax + + 91 - 172 - 2730504, 2736294
E-mail : info@indswiftlabs.com Website : www.indswiftlabs.com
CIN No. L24232CH1995PLC015553



Ref: ISLL:CH:2024

Date: 12th August, 2024

**The President
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai 400 001**

**The Vice President,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor
Plot No. C/2, G-Block,
Bandra Kurla Complex, Bandra (E),
Mumbai 400 051**

**ISIN: INE915B01019
BSE Scrip Code: 532305**

NSE Symbol: INDSWFTLAB

SUB: OUTCOME OF BOARD MEETING

Dear Sir,

Pursuant to the provisions of Regulation 30 and 33 and any other applicable provisions, if any, of the Securities and Exchange of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter "SEBI Listing Regulations") we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. 12th August, 2024, have considered and inter-alia approved the following: -

1. Standalone and Consolidated Un-audited Financial Results of Ind-Swift Laboratories Limited for the quarter ended 30th June, 2024. The Limited Review Report as submitted by the Statutory Auditors is also enclosed along with the Unaudited Financial Results.
2. To convene the 29th Annual General Meeting of the Members of the Company on Monday, the 30th day of September, 2024 at 11:30 A.M.
3. Closure of Register of members of the Company from Wednesday, 25th September, 2024 to Monday, 30th September, 2024 (both days inclusive), for the purpose of Annual General Meeting of the Company.
4. Re-appointment and remuneration of Sh. Sahil Munjal (DIN: 00015407) as Whole-Time Director, on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the shareholders of the company.

The details required under SEBI Master Circular issued vide circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as Annexure I.

5. Appointment of M/s. Care Ratings Limited as the Monitoring Agency for the proposed preferential issue of the Company.



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6. Appointment of Mr. Vishal Arora, Practicing Company Secretary, as Scrutinizer to scrutinize the e-voting process in a fair and transparent manner in connection with the 29th Annual General Meeting.

The un-audited financial results of the Company will also be available on the website of the Company i.e. www.indswiftlabs.com.

The Board Meeting commenced at 05:30 P.M and concluded at 07:15 P.M.

You are requested to kindly take the same on record.

Thanking you,

For **IND-SWIFT LABORATORIES LTD.**



PARDEEP VERMA
VP-CORPORATE AFFAIRS &
COMPANY SECRETARY

Encl: As above



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Annexure I

BRIEF PROFILE OF SH. SAHIL MUNJAL (DIN: 00015407), WHOLE TIME DIRECTOR AND CHIEF EXECUTIVE OFFICER

S. No.	Particulars	Details
1.	Name of the Director	Sh. Sahil Munjal
2.	DIN Number	00015407
3.	reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment as Whole Time Director of the Company.
4.	Date of Appointment	Re-appointment w.e.f. 13 th February, 2025, for a further period of 5 (five) consecutive years, subject of approval of shareholders of the Company
5.	Qualification	Graduate
6.	Brief profile (in case of Appointment)	Mr. Sahil Munjal is Bachelor of Information Technology (B.Tech), Diploma holder in information Technology from NIIT, a CISCO Certified Network Associate. He is instrumental in Development and Growth of IT Systems in the Company.
7.	Disclosure of relationship between directors	Sh. Sahil Munjal is the son of Sh. N. R. Munjal, Chairman & Managing Director of the Company.
8.	Information as required pursuant to BSE Circular ref no. LIST/COMP/14/2018 19 and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018.	He is not debarred from holding office of Director by virtue of any SEBI Order or any other such authority.

Avishkar Singhal & Associates

CHARTERED ACCOUNTANTS

Limited Review

The Board of Directors
Indswift Laboratories Ltd
SCO 850, NAC Manimajra
Chandigarh

We have reviewed the accompanying statement of unaudited standalone financial results of Ind-swift Laboratories Ltd for the Quarter ended 30.06.2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Based on our review conducted as above, nothing has to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Avishkar Singhal & Associates
Chartered Accountants

FRN: 017362N

(CA Avishkar Singhal)
Partner

Mem. No. 098689

Place : Chandigarh

Date : 12.08.2024

UDIN : 24098689BKC MF W7242

S.C.O. 2413-14, IInd Floor, Sector - 22 C, Chandigarh-160022

Phone: 0172-5088885, E-mail: avishkarsmail@gmail.com

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IND SWIFT LABORATORIES LTD.				
Regd Office : SCO 850, Shivalik Enclave, NAC Manimajra, Chandigarh-160101				
STATEMENT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2024				
CIN L24232CH1995PLC015553				
Particulars	<i>Rs. In Lakhs</i>			
	STANDALONE			
	Quarter Ended 30.06.2024	Quarter Ended 31.03.2024	Quarter Ended 30.06.2023	Year Ended 31.03.2024
	Unaudited	Audited	Unaudited	Audited
Income from Operations:				
Revenue from operations	3045.61	38172.99	29900.57	122731.79
Other Income	1113.94	2525.00	555.25	4531.35
Total Income	4159.55	40697.98	30455.82	127263.15
EXPENSES:				
a. Cost of Materials Consumed	0.00	12883.45	14620.60	56117.61
b. Purchase of stock in Trade	2517.83	2120.02	133.86	2533.24
c. (Increase) /decrease in FG, WIP & stock in trade	0.00	4396.04	611.38	3707.27
d. Employee benefit	555.67	3849.56	3828.80	14898.43
e. Finance Costs	16.87	(1147.99)	2038.37	5109.55
f. Depreciation	24.99	1267.39	1388.54	5330.28
g. Other expenditure	425.41	7673.12	4724.38	20488.66
TOTAL EXPENSES	3540.78	31041.59	27345.93	108175.05
Profit(loss) before exceptional Items and Tax	618.77	9656.40	3109.89	19088.09
Exceptional Items (Income) /loss	0.00	(38659.00)	0.00	(38659.00)
Profit(loss) before Tax (After exceptional items)	618.77	48315.40	3109.89	57747.09
Tax Expenses :-				
Current Tax	0.00	14440.75	543.36	16088.66
Mat credit Utilisation	0.00	0.00	861.52	897.50
Deferred Tax	0.00	(1084.34)	0.00	(1084.34)
Income Tax Adjustment of Previous Years	0.00	0.00	0.00	6.25
Profit/ (Loss) after tax and before share of	618.77	34958.98	1705.01	41839.01
Share of profit (loss) in joint venture	0.00	0.00	0.00	0.00
Profit (+)/ Loss (-) for the period from continuing operations	618.77	34958.98	1705.01	41839.01
Profit (+)/ Loss (-) from discontinuing operations	0.00	0.00	0.00	0.00
Tax Expense of discounting operations	0.00	0.00	0.00	0.00
Profit (+)/ Loss (-) from discontinuing operations(after Tax)	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period after tax & Exceptional Items)	618.77	34958.98	1705.01	41839.01
Other Comprehensive Income				
A) Items that will not be reclassified to P/L A/c	0.00	0.00	0.00	0.00
B) Items that will be reclassified into P/L A/c	0.00	(2.78)	0.00	34.70
Other Comprehensive Income (Loss) for the period , net of Tax	0.00	(2.78)	0.00	34.70
Total Comprehensive Income for the Period	618.77	34961.76	1705.01	41804.31
Paid up Equity Share Capital(Face Value of Rs. 10/- per Share)	5908.69	5908.69	5908.69	5908.69
Reserve excluding revaluation reserves				86315.53
EPS (of Rs. 10/- each) (Not annualised)				
Basic	1.05	59.17	2.89	70.81
Diluted	1.05	59.17	2.89	70.81

FOR IND-SWIFT LABORATORIES LIMITED

N.R. Munjal
 N.R. MUNJAL
 CHAIRMAN & MANAGING DIRECTOR

Place: Chandigarh
 Date: 12-08-2024

Works : Barwala Road, Vill. Bhagwanpur, Near Dera Bassi, Distt. Mohali (Punjab)
 Tel. : + + 91-1762-281072, Telefax : ++91-1762-281073

Avishkar Singhal & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

The Board of Directors
Ind-Swift Laboratories Ltd
SCO 850, NAC Manimajra
Chandigarh

- 1) We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Ind -Swift Laboratories Ltd. ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit before tax for the quarter ended 30.06.2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard ; on Auditing 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 the 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.



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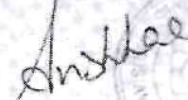
4) The Statement includes the results of:

Particulars	Name
Subsidiary Companies	Ind Swift Laboratories Inc. USA Fortune (India) Constructions Ltd M/s MJM Remedies Private Limited ISLL Middle East LLC-FZ
Joint Venture	INDIS healthcare LLP

- 5) 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 the aforesaid Indian Accounting Standard 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.
- 6) The consolidated unaudited financial results includes the interim financial statements/financial information/financial results of three subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/financial information/financial results reflect total revenue of Rs 271.05 Lakhs, total net loss of Rs.520.78 Lakhs and total comprehensive expenditure of Rs 517.91 Lakhs, for the quarter ended 30.06.2024 as considered in the consolidated unaudited financial results.
- 7) The consolidated unaudited Financial results includes the interim Financial statements/Financial information/Financial results of INDIS healthcare LLP (Joint Venture) which have been reviewed/audited by the auditors whose interim Financial statements/Financial information/Financial results reflect total Net Loss of Rs. 7.32 lakhs

According to the information and explanations given to us by the Management, these interim financial statements/financial information/financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For Avishkar Singhal & Associates
Chartered Accountants
FRN: 017362N



(CA Avishkar Singhal)
Partner

Mem. No. 098689

Place: Chandigarh

Date: 12.08.2024

UDIN: 24098689BKC MFX1546



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IND SWIFT LABORATORIES LTD.				
Regd Office : S.C.O. 850, Shivalik Enclave, NAC Manimajra, Chandigarh-160101				
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2024				
CIN L24232CH1995PLC015553				
				Rs. In Lakhs
CONSOLIDATED				
Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Income from Operations:				
Revenue from operations	3316.85	39333.49	31033.89	128089.99
Other Income	1113.95	2525.05	560.58	4536.75
Total Income	4430.60	41858.54	31594.46	132626.74
EXPENSES:				
a. Cost of Materials Consumed	213.34	13415.36	15481.02	59905.88
b. Purchase of stock in Trade	2517.83	2120.02	133.86	2533.24
c. (Increase) /decrease in FG,WIP & stock in trade	0.00	4396.04	611.38	3707.27
d. Employee benefit	608.66	3925.03	3901.93	15281.15
e. Finance Costs	16.88	(1147.25)	2038.42	5110.36
f. Depreciation	24.99	1267.39	1388.54	5330.28
g. Other expenditure	950.90	7824.89	4875.71	21241.84
TOTAL EXPENSES	4332.61	31801.49	28430.87	113110.01
Profit(loss) before exceptional Items and Tax	97.99	10057.05	3163.59	19516.73
Exceptional Items (Income) /loss	0.00	(38659.00)	0.00	(38659.00)
Profit(loss) before Tax (After exceptional items)	97.99	48716.05	3163.59	58175.72
Tax Expenses :-				
Current Tax	(2.88)	14530.99	562.47	16211.14
Mat credit Utilisation	0.00	0.00	861.52	897.50
Deferred Tax	0.00	(1084.34)	0.00	(1084.34)
Income Tax Adjustment of Previous Years	0.00	0.00	0.00	6.25
Profit/ (Loss) after tax and before share of	100.87	35269.40	1739.61	42145.17
Share of profit (loss) in joint venture	(7.32)	(5.05)	(15.37)	(49.01)
Profit (+)/ Loss (-) for the period from continuing operations	93.55	35264.34	1724.24	42096.16
Profit (+)/ Loss (-) from discontinuing operations	0.00	0.00	0.00	0.00
Tax Expense of discounting operations	0.00	0.00	0.00	0.00
Profit (+)/ Loss (-) from discontinuing operations(after Tax)	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the period after tax & Exceptional items)	93.55	35264.34	1724.24	42096.16
Other Comprehensive Income				
A) Items that will not be reclassified to P/L A/c	0.00	0.00	0.00	0.00
B) Items that will be reclassified into P/L A/c	0.00	(2.78)	0.00	34.70
Other Comprehensive Income (Loss) for the period , net of Tax	0.00	(2.78)	0.00	34.70
Total Comprehensive Income for the Period	93.55	35267.12	1724.24	42061.46
Paid up Equity Share Capital(Face Value of Rs. 10/- per Share)	5908.69	5908.69	5908.69	5908.69
Reserve excluding revaluation reserves				87331.95
EPS (of Rs. 10/- each.) (Not annualised)				
Basic	0.16	59.68	2.92	71.24
Diluted	0.16	59.68	2.92	71.24

Place: Chandigarh
 Date: 12-08-2024

FOR IND-SWIFT LABORATORIES LIMITED
 CHANDIGARH

 N.R. MUNJAL
 CHAIRMAN & MANAGING DIRECTOR



Ind-Swift LABORATORIES LIMITED

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Notes: -

1. The standalone and consolidated unaudited financial results have been prepared considering the requirements of Regulation 33 and 52 of the SEBI (LODR) Regulations, 2015, as amended. These results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2024.
2. The standalone and consolidated financial statements for the quarter ended June 30, 2023 have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
3. The Board of Directors of the Company at its meeting held on September 6, 2023, approved a transaction for the slump sale and transfer of the API and CRAMS business of the Company on a going concern basis for a consideration of Rs. 1650 crores subject to customary working capital adjustments to M/s Synthimed Labs Private Limited. The members of the Company approved this transaction in its Extra-Ordinary General Meeting held on 6th October, 2023. On 18th March, 2024, the Company closed this slump sale transaction and in terms of the BTA all assets and liabilities pertaining to the business undertaking have been transferred to Synthimed Labs Pvt Ltd for a net consideration of INR 1650.00 Crores on a debt-free basis. The consideration received on the closing date, before the final true-up of working capital, stands at INR 1674.09 Crores. The consideration will further increase by approximately INR 77.77 crores owing to final True-up and the same has been duly accounted for in the books of account.

A capital gain of INR 386.59 Crores, after deducting costs associated with the sale, has been recognized as an exceptional item in the financial statements for the year ending March 31, 2024 as under:

Standalone

Particulars	Quarter ended 30.06.2024	Quarter ended 31.03.2024*	Quarter ended 30.06.2023	Year ended 31.03.2024
Exceptional Items	0.00	38659.00	0.00	38659.00

Consolidated

Particulars	Quarter ended 30.06.2024	Quarter ended 31.03.2024*	Quarter ended 30.06.2023	Year ended 31.03.2024
Exceptional Items	0.00	38659.00	0.00	38659.00

* Exceptional Items Loss (profit capital gain) pursuant to slump sale

4. The Company has invested the available surplus funds in various investment avenues which is regularly being monitored by the Investment Committee duly constituted by the Board of Directors of the Company.
5. The consolidated financial results include the financial results of the parent company Ind-Swift Laboratories Limited and the financial results of the following subsidiaries/Joint Venture:
 - a) Ind-Swift Laboratories Inc., USA (Subsidiary)
 - b) Fortune (India) Constructions Limited (Subsidiary)
 - c) Indis Healthcare LLP (Joint Venture)
 - d) MJM Remedies Private Limited (Subsidiary)
 - e) ISLL Middle East LLC-FZ (Subsidiary)





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Ind-Swift Laboratories Limited and its subsidiaries are collectively referred to as 'the Group'.

6. No adjustment has been made in respect of Deferred Taxes & Current Tax as per IND AS-12, as the same would be provided at the year end.
7. During the last quarter ended 31st March, 2024, the company has repaid its 4245 rated, listed, secured and redeemable NCDs of Rs. 10,00,000/- each, on 18th March, 2024. An application was filed in this regard with the BSE Limited for the delisting of these NCDs, BSE has vide Notice no. 20240809-13 dated 9th August, 2024, delisted these NCDs.
8. During the quarter under review the Company has not issued any Non-Convertible Debt Securities.
9. The Company has announced the merger of M/s. Ind Swift Limited with the Company i.e., Ind Swift Laboratories Limited, and application seeking no-objection of the stock exchanges has been filed under regulation 37 of SEBI (LODR) Regulations, 2015, with the NSE and BSE and same are pending for approval.
10. The previous period figures have been re-grouped and re-classified wherever necessary.
11. The Company is exclusively in the Pharmaceutical Business segment.
12. The figures for the last quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year 2023-24 and the published year to date figures up to the end of quarter ended 31st December, 2023 of the previous financial year which were subjected to limited review by the statutory auditor;
13. Additional disclosures as per regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 are enclosed as Annexure-A.

Place: Chandigarh
Date: 12th August, 2024

For Ind Swift Laboratories Limited


N.R. Munjal
Chairman & Managing Director



Avishkar Singhal & Associates
CHARTERED ACCOUNTANTS

To,
Ind-Swift Laboratories Limited
Manimajra, Chandigarh

CERTIFICATE

This is to certify that the book debts/receivables of M/s Ind-Swift Laboratories Limited, SCO 850, NAC Manimajra, Chandigarh as on 30.06.2024 is Rs. 88.10 Crores.

This certificate is issued on the request of Management.

For Avishkar Singhal & Associates
Chartered Accountants
FRN. 017362N


(CA Avishkar Singhal)

Place : Chandigarh
Date : 12-08-2024

Partner

Mem. No. 098689

UDIN - 24098689BKCMFV4601

S.C.O. 2413-14 , IInd Floor , Sector- 22-C , Chandigarh-160022

Phone :0172-5088885 ,E-Mail : avishkarsmail@gmail.com

Mobile : 98146-02890 , 98880-00461 ,98146-12817

Avishkar Singhal & Associates
CHARTERED ACCOUNTANTS

To,
Ind-Swift Laboratories Limited
Manimajra, Chandigarh

CERTIFICATE

We, Avishkar Singhal & Associates, Chartered Accountants, Statutory Auditors of Ind-Swift Laboratories Limited having its registered office at SCO 850, NAC, Shivalik Enclave, Manimajra, Chandigarh, certify the following that we have checked the Debt Equity ratio, Asset Coverage ratio, Debt Service Coverage ratio and Interest Service Coverage ratio of the company. The ratios are calculated on the basis of unaudited Balance Sheet and Statement of Profit & loss of the company for the period ending 30-06-2024

A. The ratio are as hereunder:

S.No.	Particulars	Ratio as calculated
1.	Asset Coverage ratio of NCDs	0.00
2.	Debt Equity ratio	0.01
3.	Debt Service Coverage ratio	-0.85
4.	Interest Service Coverage ratio	0.00
5.	Current Ratio	2.99
6.	Long term debt to working capital	0.01
7.	Current Liability ratio	0.15
8.	Total debts to Total Assets	0.01
9.	Trade Receivables turnover ratio	0.31
10.	Inventory turnover ratio	0.00
11.	Operating profit margin (%)	-14.7
12.	Net profit margin (%)	20.32
13.	Bad debts to accounts receivables ratio	NA

This Certificate is issued at the request of M/s. Ind-Swift Laboratories Limited.

For Avishkar Singhal & Associates
Chartered Accountants
FRN. 017362N

(CA Avishkar Singhal)
Partner

Mem. No. 098689

UDIN - 24098689BKC MFU4432

Place : Chandigarh
Date : 12-08-2024

S.C.O. 2413-14 , IInd Floor ,Sector- 22-C , Chandigarh-160022

Phone :0172-5088885 ,E-Mail : avishkarsmail@gmail.com

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Ind-Swift LABORATORIES LIMITED

(A Recognised Export House)

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 E-mail : info@indswiflabs.com Website : www.indswiflabs.com
 CIN No. L24232CH1995PLC015553



Disclosure under Regulation 52 (4) of SEBI (LODR), Regulations, 2015

Annexure- A

S.no.	Ratios As on		Quarter Ended 30.06.2024	Quarter Ended 31.03.2024	Quarter Ended 30.06.2023	Year Ended 31.03.2024
1	Debt-Equity Ratios	Total Debt/Shareholders equity	0.01	0.01	1.59	0.01
2	Debt Service coverage Ratio	Net Operating income /Annual debt + interest repayments due	-0.85	5.76	2.00	5.76
3	Interest Service Coverage Ratio	EBITDA/Interest Expenses	0.00	6.41	3.29	6.41
4	Outstanding redeemable preference shares(quantity and value)		NA	NA	NA	NA
5	Capital redemption reserve /debt/maturity redemption reserve		NA	NA	NA	NA
6	Net Worth		92,842.99	92,224.21	50,888.98	92,224.21
7	Net Profit After Tax		618.77	34958.98	1705.01	41839.01
8	Earnings per share		1.05	59.17	2.89	70.81
9	Current Ratio	current assets /current liabilities	2.99	3.06	3.51	3.05
10	Long term debt to working capital	Long Term Debt /Working Capital	0.01	0.01	0.98	0.01
11	Bad debts to accounts Receivable Ratios		NIL	NIL	NIL	NIL
12	Current Liability Ratio	Current liability/Total Liability	0.15	0.16	0.17	0.16
13	Total Debts To Total Assets	TOTAL DEBTS/TOTAL ASSETS	0.01	0.01	0.47	0.01
14	Debtors turnover ratio	Net credit sale/Average debtors	0.31	4.26	2.61	4.26
15	Inventory turnover ratio	Net credit sale/Average Inventory	0.00	5.74	2.82	5.74
16	Operating Profit Margin (%)	EBITDA/Net sales	-0.15	0.24	0.22	0.24
17	Net Profit Ratio (%)	Net Profit (Less)/Net Sales	20.32	34.09	1.43	34.09
18	Asset coverage of NCDs	Net Assets = (Total Assets - Intangible Assets - Current Liabilities - Short term Debt)/NCD'S as per books	-	-	1.98	-
19	Sector specific Ratios ***		NA	NA	NA	NA

Note :- * The Company does not have outstanding NCD and there is no outstanding redeemable preference shares.
 ** Listed Companies are exempted to maintain DRR vide notification No.G.S.R. 574 (a) dated 18th August, 2019.
 ***There is no sector specific Ratios

