



Zeal & Innovation in **M**edicine

Ref No.: ZLL/CS/BM/BSE-NSE

Date : 03.08.2024

BSE Limited, Compliance Department, P. J. Towers, Dalal Street, Mumbai – 400 001 (Scrip Code - 541400)	National Stock Exchange of India Limited, Listing Compliance Department, Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051 (Symbol - ZIMLAB)
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Dear Sir,

Sub : Outcome of Board Meeting held on 03.08.2024

Ref : Notice of Board Meeting dt. 27.07.2024

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held today have inter-alia considered and approved :

1. Unaudited Financial Results (Consolidated and Standalone) of the Company for the quarter ended 30th June, 2024.

Copy of the Unaudited Financial Results (Consolidated and Standalone) along with the Limited Review Report issued by Walker Chandiook & Co LLP, Statutory Auditors of the Company is enclosed herewith.

2. Appointment of Protiviti India Member Private Limited as Internal Auditors of the Company for the F.Y. 2024-25.
3. Investment of upto Euro 1,53,000 in the equity shares of SIA ZIM Laboratories Limited, wholly owned subsidiary of the Company.
4. Incorporation of a Subsidiary of ZIM Laboratories FZE, Sharjah (wholly owned subsidiary of the Company). Post investment, the newly incorporated company would be a step-down subsidiary of the Company.

Kindly take the intimation on record.

The Board Meeting commenced at 03:00 p.m. and concluded at 06:15 p.m.

Thanking you,

Yours faithfully,

For ZIM LABORATORIES LIMITED

(Piyush Nikhade)
Company Secretary and Compliance Officer
Membership No. A38972
Encl : As above

ZIM LABORATORIES LIMITED

www.zimlab.in | info@zimlab.in | CIN : L99999MH1984PLC032172

Walker Chandiook & Co LLP

16th Floor, Tower III,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400013
Maharashtra, India
T +91 22 6626 2699
F +91 22 6626 2601

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Zim Laboratories Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Zim Laboratories Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended **30 June 2024** 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) ('Listing Regulations').
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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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 the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Zim Laboratories Limited
Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 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 accordance with the requirements 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.

For **Walker Chandio & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013

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Khushroo B. Panthaky
Partner
Membership No:042423

UDIN:24042423BKCMVY4631

Place: Mumbai
Date: 03 August 2024

Zim Laboratories Limited
Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Subsidiary companies

1. ZIM Laboratories FZE
2. ZIM Health Technologies Limited
3. SIA ZIM Laboratories Limited
4. ZIM Thinorals Private Limited
5. ZIMTAS PTY Limited, Australia (w.e.f. 5 March 2024)
6. ZIM Laboratories Middle East DMCC (w.e.f. 28 September 2023)



ZIM Laboratories Limited

Registered Office : Sadoday Gyan(Ground Floor),Opp.NADT,Nelson Square Nagpur - 440013, Maharashtra, India
CIN:L99999MH1984PLC032172, Website: www.zimlab.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Unaudited) (Refer Note 3)	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	8,182.44	11,786.28	6,744.29	36,742.44
	b) Other income	99.89	153.47	111.54	518.39
	Total income	8,282.33	11,939.75	6,855.83	37,260.83
2	Expenses				
	a) Cost of materials consumed	3,100.93	5,348.58	3,174.01	17,769.83
	b) Purchases of stock-in-trade	265.74	211.83	63.09	779.61
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	256.40	58.65	(125.65)	(1,405.32)
	d) Employee benefits	1,450.92	1,471.19	1,263.28	5,334.27
	e) Finance costs	285.85	227.71	173.42	692.44
	f) Depreciation and amortisation	494.28	390.53	402.56	1,595.18
	g) Other expenses	2,304.77	3,131.30	1,886.58	10,130.58
	Total expenses	8,158.89	10,839.79	6,837.29	34,896.59
3	Profit before tax (1-2)	123.44	1,099.96	18.54	2,364.24
4	Tax expense / (credit)				
	Current Tax	27.62	(128.73)	3.84	94.15
	Deferred Tax	5.99	420.13	(7.96)	545.46
	Total tax expense / (credit)	33.61	291.40	(4.12)	639.61
5	Net Profit after tax (3-4)	89.83	808.56	22.66	1,724.63
6	Other comprehensive income - profit/(loss)				
	a) Items that will not be reclassified to profit or loss	(13.47)	(5.03)	(16.28)	(53.88)
	b) Tax (expense)/credit on the items that will not be reclassified to profit or loss	3.92	1.47	4.74	15.69
	c) Items that may be reclassified to profit or loss	2.50	(3.50)	(2.86)	13.29
	d) Tax (expense)/credit on the items that will be reclassified to profit or loss	-	-	-	-
	Other comprehensive income (net of tax) - profit/(loss)	(7.05)	(7.06)	(14.40)	(24.90)
7	Total comprehensive income (5+6)	82.78	801.50	8.26	1,699.73
8	Net Profit after tax attributable to				
	Owners	89.83	808.57	22.66	1,724.64
	Non-controlling interest	(0.00)	(0.01)	-	(0.01)
9	Other comprehensive Income attributable to				
	Owners	(7.05)	(7.06)	(14.40)	(24.90)
	Non-controlling interest	(0.00)	-	-	-
10	Total Comprehensive Income attributable to				
	Owners	82.78	801.51	8.26	1,699.74
	Non-controlling interest	(0.00)	(0.01)	-	(0.01)
11	Paid-up equity share capital (face value of Rs. 10/- each)	4,872.58	4,872.58	4,872.58	4,872.58
12	Other equity (revaluation reserve : Rs. Nil)				19,002.00
13	Earnings per share (face value of Rs. 10/- each) (not annualised for the quarters) (Rs.)				
	Basic	0.18	1.66	0.05	3.54
	Diluted	0.18	1.66	0.05	3.54



Notes :

- 1) The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03 August 2024. There are no qualifications in the limited review report issued for the quarter ended 30 June 2024.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3) The figures for the quarter ended 31 March 2024 are the balancing figures between the audited figures for the year ended 31 March 2024 and the unaudited year to date figures upto 31 December 2023, on which auditors had performed a limited review.
- 4) The Company and its subsidiaries are principally engaged in a single business segment which is "pharmaceuticals".
- 5) During the quarter, the Nomination and Remuneration Committee of the Holding Company on 13 April 2024 had granted 687,257 stock options to eligible employees of the Group pursuant to the scheme, 'ZIM Laboratories Employee Stock Option Scheme, 2023".

Place: Nagpur
Date: 03 August 2024



**ANWAR
SIRAJ DAUD**

Anwar S. Daud
Managing Director

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Walker Chandiook & Co LLP

16th Floor, Tower III,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400013
Maharashtra, India
T +91 22 6626 2699
F +91 22 6626 2601

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Zim Laboratories Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Zim Laboratories Limited** ('the Company') for the quarter ended **30 June 2024** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The Statement, which is the responsibility of the Company's Management and approved by the 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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.

Zim Laboratories Limited

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 accordance with the requirements 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.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No:001076N/N500013

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Khushroo B. Panthaky

Partner

Membership No:042423

UDIN:24042423BKCMVX5637

Place: Mumbai

Date: 03 August 2024



ZIM Laboratories Limited

Registered Office : Sadoday Gyan(Ground Floor),Opp.NADT,Nelson Square Nagpur - 440013, Maharashtra, India
CIN:L99999MH1984PLC032172, Website: www.zimlab.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2024

(Rs. in lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Unaudited) Refer Note 3	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	8,200.41	11,738.72	6,700.71	36,547.32
	b) Other income	98.03	153.12	63.24	469.10
	Total income	8,298.44	11,891.84	6,763.95	37,016.42
2	Expenses				
	a) Cost of materials consumed	3,100.93	5,348.58	3,174.01	17,769.83
	b) Purchases of stock-in-trade	265.74	211.83	63.09	779.61
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	314.37	58.65	(125.65)	(1,405.32)
	d) Employee benefits	1,348.05	1,411.97	1,212.40	5,081.03
	e) Finance costs	285.75	227.71	173.42	692.44
	f) Depreciation and amortisation	491.60	387.48	365.96	1,482.93
	g) Other expenses	2,383.58	3,165.31	1,922.98	10,311.93
	Total expenses	8,190.02	10,811.53	6,786.21	34,712.45
3	Profit /(loss) before tax (1-2)	108.42	1,080.31	(22.26)	2,303.97
4	Tax expense / (credit)				
	Current Tax	21.00	(128.85)	-	82.96
	Deferred Tax	11.52	420.13	(7.96)	545.46
	Total tax expense/ (credit)	32.52	291.28	(7.96)	628.42
5	Net Profit / (loss) after tax (3-4)	75.90	789.03	(14.30)	1,675.55
6	Other comprehensive income - profit/(loss)				
	a) Items that will not be reclassified to profit or loss	(13.47)	(5.03)	(16.28)	(53.88)
	b) Tax (expense)/credit on the items that will not be reclassified to profit or loss	3.92	1.47	4.74	15.69
	Other comprehensive income (net of tax) - profit/(loss)	(9.55)	(3.56)	(11.54)	(38.19)
7	Total comprehensive income (5+6)	66.35	785.47	(25.84)	1,637.36
8	Paid-up equity share capital (face value of Rs. 10/- each)	4,872.58	4,872.58	4,872.58	4,872.58
9	Other equity (revaluation reserve : Rs. Nil)				18,322.84
10	Earnings per share (face value of Rs. 10/- each) (not annualised for quarters) (Rs.)				
	Basic	0.16	1.62	(0.03)	3.44
	Diluted	0.16	1.62	(0.03)	3.44



Notes :

- 1) The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 03 August 2024. There are no qualifications in the limited review report issued for the quarter ended 30 June 2024.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3) The figures for the quarter ended 31 March 2024 are the balancing figures between the audited figures for the year ended 31 March 2024 and the unaudited year to date figures upto 31 December 2023, on which auditors had performed a limited review.
- 4) The Company is principally engaged in a single business segment which is "pharmaceuticals".
- 5) During the current quarter, the Nomination and Remuneration Committee of the Company on 13 April 2024 had granted 687,257 stock options to eligible employees of the Company and its subsidiary pursuant to the scheme, 'ZIM Laboratories Employee Stock Option Scheme, 2023'.

Place: Nagpur
Date: 03 August 2024



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SIRAJ DAUD

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