



Corporate

## Ind-Swift Limited

781, Industrial Area, Phase-II,  
Chandigarh - 160 002 INDIA  
Ph. : 0172- 4680800, 2638781  
Fax : 0172-2652242  
E-mail : corporate@indswift.com  
CIN No. : L24230CH1986PLC006897

Ref.:ISL: CH:2023:

Date: 13<sup>th</sup> February, 2023

The President,  
Corporate Relationship Department,  
Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai 400 001

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

BSE Scrip Code: 524652

NSE Symbol: INDSWFTLTD

### 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 SEBI (LODR) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in its meeting held on today i.e. 13<sup>th</sup> February, 2023 has inter-alia considered and approved the following:-

1. Standalone as well as Consolidated Un-audited Financial Results for the Quarter and nine months ended December 31, 2022. Copy of the said Results is attached herewith as '**Annexure – I**'
2. Limited Review Reports issued by Statutory Auditors of the Company on the aforesaid Financial Results. Copy of the said Limited Review Reports are attached herewith as '**Annexure – II**'
3. Appointment of Sh. Vishal Arora, Practising Company Secretary as the Secretarial Auditor of the company for the Financial Year 2022-23.

Details as required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated 09<sup>th</sup> September, 2015 is enclosed as **Annexure - III**.

4. On the recommendation of the Audit Committee at its meetings held on 13<sup>th</sup> February, 2023, the Board of Directors have considered and approved the appointment of M/s Avishkar Singhal & Associates, Chartered Accountants as Internal Auditors of the Company for the financial year 2023-24 i.e. from 2023-24 March, 2024.



Ind-Swift



www.indswift.com



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CIN No. : L24230CH1986PLC006897

Details as required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated 09<sup>th</sup> September, 2015 is enclosed as **Annexure - IV**.

The above information will also be available on the website of the Company at [www.indswiftltd.com](http://www.indswiftltd.com).

The Board Meeting commenced at 05:30 P.M and concluded at 6:50 P.M.

You are requested to kindly take the same on record.

Thanking you,

For IND SWIFT LIMITED

  
GINNY UPPAL  
COMPANY SECRETARY



Encl.- As above





Annexure - 1.

Corporate

**Ind-Swift Limited**

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Ph. 0172-4680800, 2638781

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E-mail: corporate@indswift.com

CIN NO : L24230CH1986PLC006897

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DEC.22**

(Rs. In lacs.)

PARTICULARS	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Quarter 31.12.22	Quarter 30.09.22	Quarter 31.12.21	Nine Months 31.12.22	Nine Months 31.12.21	Year ended 31.03.22
<b>REVENUE FROM OPERATIONS</b>	<b>10658.59</b>	<b>10381.83</b>	<b>10435.13</b>	<b>30507.90</b>	<b>29214.76</b>	<b>39771.38</b>
OTHER INCOME	320.20	93.04	332.88	557.54	1646.80	2354.53
<b>TOTAL REVENUE</b>	<b>10978.79</b>	<b>10474.87</b>	<b>10768.01</b>	<b>31065.44</b>	<b>30861.56</b>	<b>42125.91</b>
<b>EXPENSES</b>						
COST OF MATERIAL CONSUMED	5414.99	4408.69	4552.79	14215.71	14278.32	19228.35
PURCHASE OF STOCK IN TRADE	964.87	1189.57	558.89	2838.35	1410.24	2015.21
CHANGE IN INVENTORIES F.G./W.I.P/STOCK IN TRADE	-1319.69	61.83	444.11	-1048.01	-62.97	-141.22
EMPLOYEES BENEFIT EXPENSES	1813.34	1640.34	1628.10	5091.89	4633.93	6315.16
FINANCE COST	1483.86	1538.13	1414.43	4528.33	4292.23	5715.88
DEPRECIATION/AMORTISATION	728.88	713.47	798.86	2142.96	2377.08	3207.31
OTHER EXPENSES	1995.74	1981.91	2047.82	6002.12	5418.14	7818.86
<b>TOTAL EXPENSES</b>	<b>11081.99</b>	<b>11533.94</b>	<b>11445.00</b>	<b>33771.35</b>	<b>32346.97</b>	<b>44159.55</b>
<b>PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-676.99</b>	<b>-2705.91</b>	<b>-1485.41</b>	<b>-2033.64</b>
EXCEPTIONAL/EXTRAORDINARY ITEMS	0.00	0.00	73.42	0.00	73.42	73.42
<b>PROFIT (LOSS) AFTER EXTRAORDINARY ITEMS AND TAX</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-603.57</b>	<b>-2705.91</b>	<b>-1411.99</b>	<b>-1960.22</b>
<b>PROFIT (LOSS) BEFORE TAX</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-603.57</b>	<b>-2705.91</b>	<b>-1411.99</b>	<b>-1960.22</b>
<b>TAX EXPENSES:-</b>						
CURRENT TAX	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED TAX	0.00	0.00	0.00	0.00	0.00	0.00
MAT CREDIT ENTITLEMENT	0.00	0.00	0.00	0.00	0.00	0.00
INCOME TAX FOR PREVIOUS YEARS	0.00	0.00	0.00	0.00	-41.79	-41.79
<b>PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-603.57</b>	<b>-2705.91</b>	<b>-1453.78</b>	<b>-2002.01</b>
PROFIT (LOSS) FROM DISCONTINUING OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
PROFIT (LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX)	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROFIT (LOSS) FOR THE PERIOD</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-603.57</b>	<b>-2705.91</b>	<b>-1453.78</b>	<b>-2002.01</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
ITEMS THAT WILL NOT BE CLASSIFIED TO PROFIT & LOSS	0.00	0.00	0.00	0.00	0.00	-508.28
ITEMS THAT WILL BE CLASSIFIED TO PROFIT & LOSS	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER COMPREHENSIVE INCOME NET OF INCOME TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-508.28</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-603.57</b>	<b>-2705.91</b>	<b>-1453.78</b>	<b>-2510.29</b>
PAID UP EQUITY SHARE CAPITAL Rs. 2/-	1083.29	1083.29	1083.29	1083.29	1083.29	1083.29
RESERVE EXCLUDING REVALUATION RESERVES						-73115.40
<b>EARNING PER SHARE RS. 2/- EACH</b>						
BASIC (In Rs.)	-0.19	-1.96	-1.11	-5.00	-2.68	-3.70
DILUTED (In Rs.)	-0.19	-1.96	-1.11	-5.00	-2.68	-3.70

**Notes:-**

1 The above financial results have been prepared in accordance with IND-AS prescribed under section 133 of 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) Regulation 2015.

2 Deferred Tax Asset/Liability will be accounted for the year end.

3 The Company is exclusively in Pharmaceutical business.

4 Previous period/ year figures have been re-grouped/Re-arranged where ever necessary.

5 The above Unaudited Standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th, Feb, 2023.

Place: Chandigarh

Date: 13.02.2023

For Ind Swift Limited

*Sanjay Singh Mehta*  
(S.R. Mehta)  
CHAIRMAN

**Ind-Swift**

Unit 3 Ph.: 01795-662800 - Unit 4 Ph.: 01795-645431

www.indswift.com





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**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DEC.2022**

(Rs. In lacs.)

PARTICULARS	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	Quarter 31.12.22	Quarter 30.09.22	Quarter 31.12.21	Quarter/Nine Months 31.12.22	Quarter/Nine Months 31.12.21	Year ended 31.03.22
<b>REVENUE FROM OPERATIONS</b>	10658.59	10381.83	10435.13	30507.90	29214.76	39771.38
OTHER INCOME	320.20	93.04	332.88	557.54	1646.80	2354.53
<b>TOTAL REVENUE</b>	<b>10978.79</b>	<b>10474.87</b>	<b>10768.01</b>	<b>31065.44</b>	<b>30861.56</b>	<b>42125.91</b>
<b>EXPENSES</b>						
COST OF MATERIAL CONSUMED	5414.99	4408.69	4552.79	14215.71	14278.32	19228.35
PURCHASE OF STOCK IN TRADE	964.87	1189.57	558.89	2838.35	1410.24	2015.21
CHANGE IN INVENTORIES F.G./W.I./P/STOCK IN TRADE	-1319.69	61.83	444.11	-1048.01	-62.97	-141.22
EMPLOYEES BENEFIT EXPENSES	1813.34	1640.34	1628.10	5091.89	4633.93	6315.16
FINANCE COST	1483.86	1538.13	1414.43	4528.33	4292.23	5715.88
DEPRECIATION/AMORTISATION	728.88	713.47	798.86	2142.96	2377.08	3207.31
OTHER EXPENSES	1995.74	1981.91	2047.82	6002.12	5418.14	7818.86
<b>TOTAL EXPENSES</b>	<b>11081.99</b>	<b>11533.94</b>	<b>11445.00</b>	<b>33771.35</b>	<b>32346.97</b>	<b>44159.55</b>
<b>PROFIT (LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-676.99</b>	<b>-2705.91</b>	<b>-1485.41</b>	<b>-2033.64</b>
EXCEPTIONAL/EXTRAORDINARY ITEMS	0.00	0.00	0.00	0.00	0.00	73.42
<b>PROFIT (LOSS) AFTER EXTRAORDINARY ITEMS AND TAX</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-676.99</b>	<b>-2705.91</b>	<b>-1485.41</b>	<b>-1960.22</b>
<b>PROFIT (LOSS) BEFOR TAX</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-676.99</b>	<b>-2705.91</b>	<b>-1485.41</b>	<b>-1960.22</b>
<b>TAX EXPENSES:-</b>						
CURRENT TAX	0.00	0.00	0.00	0.00	0.00	0.00
DEFFERRED TAX	0.00	0.00	0.00	0.00	0.00	0.00
MAT CREDIT ENTITLEMENT	0.00	0.00	0.00	0.00	0.00	0.00
INCOME TAX FOR PREVIOUS YEARS	0.00	0.00	0.00	0.00	-41.79	-41.79
PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS	-103.20	-1059.07	-676.99	-2705.91	-1527.20	-2002.01
PROFIT (LOSS) FROM DISCONTINUING OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
PROFIT (LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX)	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROFIT (LOSS) FOR THE PERIOD</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-676.99</b>	<b>-2705.91</b>	<b>-1527.20</b>	<b>-2002.01</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
ITEMS THAT WILL NOT BE CLASSIFIED TO PROFIT & LOSS	0.00	0.00	0.00	0.00	0.00	-508.28
ITEMS THAT WILL BE CLASSIFIED TO PROFIT & LOSS	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER COMPREHENSIVE INCOME NET OF INCOME TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-508.28</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>-103.20</b>	<b>-1059.07</b>	<b>-676.99</b>	<b>-2705.91</b>	<b>-1527.20</b>	<b>-2510.29</b>
PAID UP EQUITY SHARE CAPITAL Rs. 2/-	1083.29	1083.29	1083.29	1083.29	1083.29	1083.29
RESERVE EXCLUDING REVALUATION RESERVES						-73115.40
<b>EARNING PER SHARE RS. 2/- EACH</b>						
BASIC (In Rs.)	-0.19	-1.96	-1.11	-5.00	-2.68	-3.70
DILUTED (In Rs.)	-0.19	-1.96	-1.11	-5.00	-2.68	-3.70

**Notes:-**

1 The above financial results have been prepared in accordance with IND-AS prescribed under section 133 of 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) Regulation 2015.

2 Deferred Tax Asset/Liability will be accounted for the year end.

3 The Consolidated Financial Results includes the financial results of the parent Company Ind Swift Ltd and the financial results of subsidiary Company Indswift India Ltd Kenya.

4 The Company's first Wholly owned Subsidiary in Kenya " IndSwift India Limited " has been incorporated during the Quarter ended 30<sup>th</sup> June,2022 and it has not commenced any operations yet.

5 The Company is exclusively in Pharmaceutical business.

6 Previous period/ year figures have been re-grouped/Re-arranged where ever necessary.

7 The above Unaudited Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th, Feb, 2023.

Place: Chandigarh

Date: 13.02.2023

For Ind Swift Limited

*Sanjay Mehta*(S.R. Mehta)  
CHAIRMAN**Ind-Swift**

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**[Spathak44.sp@gmail.com](mailto:Spathak44.sp@gmail.com)**

**LIMITED REVIEW**

The Board of Directors  
Ind-Swift Ltd.  
SCO 781, Industrial Area-II  
Chandigarh

We have reviewed the accompanying statement of unaudited standalone financial results of Ind-Swift Ltd. for the Quarter ended and Nine month period ended 31.12.2022. 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 of 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.

Based on our review conducted as above, nothing has come 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 Regulation 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.

Place: Chandigarh

Date: 13.02.2023

UDIN: **23010194BGYOWA6464**

For Jain & Associates  
Chartered Accountants  
(Regd No.: 001361N)



**(S.C Pathak)**  
Partner

Membership No.: 010194

**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 Ltd.  
SCO 781, Industrial Area-II  
Chandigarh

- 1) We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Ind-Swift Ltd. ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/loss before tax for the quarter ended and Nine month period ended 31.12.2022 ("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 Standards 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.

- 4) The Statement includes the results of:

Particulars	Name
Subsidiary Companies	IndSwift India Ltd (Kenya)



**JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**#2848, Ground Floor, Sector 38 C, Chandigarh 160 012  
Phone: 2575761, 2575762 MobNo.9316112404  
Email: [jainassociates1968@gmail.com](mailto:jainassociates1968@gmail.com)  
[Spathak44.sp@gmail.com](mailto:Spathak44.sp@gmail.com)**

- 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 one Wholly owned Subsidiary (IndSwift India Ltd, Kenya) which have not been reviewed/audited by their auditors, and has been incorporated during the quarter ended and Nine month period ended 31 December 2022. The subsidiary has not commenced any operations yet. 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 Jain & Associates  
Chartered Accountants  
FRN: 001361N**



**Place: Chandigarh**

Date: 13.02.2023

UDIN: 230101948470WB3006

Partner  
Mem. No. 010194



Corporate

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### Annexure- III

**Details under Regulation 30 of Listing Regulations read with SEBI Circular dated  
September 9, 2015**

S No	Particulars	Details
1	Reason for change viz. appointment, <del>resignation,</del> removal, <del>death</del> or otherwise	Re-appointment of Secretarial Auditor so as to comply with the provisions of Section 204 of the Companies Act, 2013 and the requirements under SEBI (LODR) Regulations, 2015
2	Date of appointment	The Board of Directors in their meeting held on 13 <sup>th</sup> February, 2023 have re-appointed Sh. Vishal Arora, Practising Company Secretary as the Secretarial Auditor of the company for the FY 2022-23.
3	Term of appointment	1 year starting from 01.04.2022 and ending 31.03.2023 on such terms and conditions as may be agreed.
4	Brief profile (in case of appointment)	Sh. Vishal Arora is Practising Company Secretary with membership no 4566 and COP no 3645. He specialises in Company Law, Securities Laws, Secretarial Audit, FEMA etc. along with other specializations. Sh. Vishal Arora has been conducting secretarial audits of various listed entities and unlisted companies.







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### Annexure- IV

**Details under Regulation 30 of Listing Regulations read with SEBI Circular dated  
September 9, 2015**

S No	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment of Internal Auditors so as to comply with the provisions of Section 138 of the Companies Act, 2013 and the requirements under SEBI (LODR) Regulations, 2015
2	Date of appointment	On the recommendation of Audit Committee, the Board of Directors in their meeting held on 13 <sup>th</sup> February, 2023 have re-appointed M/s Avishkar Singhal & Associates, Chartered Accountants as the internal auditors of the company for the FY 2022-23.
3	Term of appointment	1Year starting from 01.04.2023 – 31.03.2024 on such terms and conditions as may be agreed.
4	Brief profile (in case of appointment)	M/s Avishkar Singhal & Associates, Chartered Accountants have more than 15 years of experience in the areas of statutory audit and internal audit. The Firm has been conducting internal audits of various listed entities and unlisted companies. The firm specialises in helping to conduct internal audits, identifying process gaps and strengthening internal controls.



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