INNOVA CAPTAB LIMITED 1281/1, Hilltop Industrial Estate, Near EPIP, Phase-I, Jharmajri, Baddi, Dist. Solan (H.P.)-173205 India. Phone: +91-1795-650820



November 07, 2024

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 BSE Symbol: INNOVACAP BSE Scrip Code: 544067 To,

National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No. C/1, "G" Block Bandra-Kurla Complex Bandra (E), Mumbai – 400 051 NSE Symbol: INNOVACAP

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held today i.e. November 07, 2024.

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), we wish to inform you that the Board of Directors of Innova Captab Limited, at its meeting held today, i.e. on Thursday, November 07, 2024, inter-alia considered the following matter:

1. Approval of the Un-Audited (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2024;

In terms of Regulation 33 of the Listing Regulations and pursuant to the approval of the Board of Directors of the Company, we are enclosing herewith copy of the following as **Annexure 1**:

- a. Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024;
- b. Statement of Assets and Liabilities as at September 30, 2024;
- c. Cash Flow Statement for the half year ended September 30, 2024; and
- d. Limited Review Report on the said Un-Audited Financial Results (Standalone and Consolidated) received by the Statutory Auditors of the Company.

The Board Meeting commenced at 03:30 p.m. and concluded at 04:45 p.m.

This disclosure along with the enclosures shall be made available on the website of the Company viz. www.innovacaptab.com.

This is for your information and record.

Thanking you, Yours faithfully, For **Innova Captab Limited**

Neeharika Shukla Company Secretary & Compliance Officer Membership No.: A42724 BSR&Co.LLP

Chartered Accountants

Unit No. A505A 5th Floor, Elante Offices Plot No. 178-178A, Industrial Area Phase - 1, Chandigarh – 160002 Tel: +91 172 672 3400

Limited Review Report on unaudited consolidated financial results of Innova Captab Limited for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Innova Captab Limited

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Innova Captab Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 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 and in compliance with 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 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the results of the following entities:
 - a. Innova Captab Limited Parent
 - b. Univentis Medicare Limited Subsidiary
 - c. Sharon Bio-Medicine Limited Subsidiary (w.e.f. 30 June 2023)
 - d. Univentis Foundation Subsidiary
- 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Registered Office

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013 14th Floor, Central B Wing and North C Wing, Nexco IT Park 4, Nexco Center, Western Express Highway, Goregaon (East), Mumbai - 400963 Page 1 of 2

BSR&Co.LLP

Limited Review Report (Continued)

Innova Captab Limited

6 We did not review the interim financial information of one Subsidiary included in the Statement, whose interim financial information reflect total assets (before consolidation adjustments) of ₹ 1.40 million as at 30 September 2024 and total revenue (before consolidation adjustments) of ₹ 0.01 million and ₹ 5.22 million, total net loss/ profit after tax (before consolidation adjustments) of ₹ (0.46) million and ₹ 0.58 million and total comprehensive loss/ income (before consolidation adjustments) of ₹ (0.46) million and ₹ 0.58 million and ₹ 0.58 million, for the quarter ended 30 September 2024 and for the period from 1 April 2024 to 30 September 2024 respectively, and cash flows (net) (before consolidation adjustments) of ₹ 0.73 million for the period from 1 April 2024 to 30 September 2024 as considered in the Statement. These interim financial information have been reviewed by other auditor whose report have been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For BSR & Co. LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

`Gaurav Mahajan Partner Membership No.: 507857 UDIN:24507857BKFUSA6175

New Delhi 07 November 2024

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INNOVA CAPTAB LIMITED

Regd. Office : 601, Proxima, Plot no.19, Sector 30 A, Vashi, Navi Mumbai, Maharashtra - 400 705, India

CIN : L24246MH2005PLC150371, Website: www.innovacaptab.com, Email id : investors@innovacaptab.com, T : 91-22 25642095 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024

		(₹ in million, except for share data unless otherwise stated)						
	. Particulars		Quarter ended			Half year ended		
S.No.		30-Sept-2024	30-Jun-2024	30-Sept-2023	30-Sept-2024	30-Sept-2023	31-Mar-2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	INCOME							
	a) Revenue from operations	3,182.03	2,942.70	2,829.43	6,124.73	5,161.86	10,813.05	
	b) Other income	22.16	21.24	33.39	43.40	44.64	124.89	
	Total income (1)	3,204.19	2,963.94	2,862.82	6,168.13	5,206.50	10,937.94	
2	EXPENSES							
	a) Cost of materials consumed	2,050.16	1,881.18	1,787.30	3,931.34	3,451.28	6,961.21	
	b) Purchase of stock-in-trade	142.73	84.66	93.80	227.39	175.20	355.44	
	 c) Changes in inventories of finished goods, work-in-progress and stock-in-trade 	(123.07)	25.80	33.45	(97.27)	(46.52)	(33.21)	
	d) Employee benefits expense	. 281.74	248.79	242.46	530.53	391.33	906.61	
	e) Finance cost	1.49	1.38	88.08	2.87	138.39	214.56	
	f) Depreciation and amortisation expense	49,91	48.54	48.25	98.45	76.19	159.57	
	g) Other expenses	333.14	280.51	267.64	613.65	472.80	1,078.47	
	Total expenses (2)	2,736.10	2,570.86	2,560.98	5,306.96	4,658.67	9,642.65	
3	Profit before tax (1-2)	468.09	393.08	301.84	861.17	547.83	1,295.29	
4	Tax expense							
	- Current tax	94.49	56.96	71.60	151.45	140.25	293.30	
	- Deferred tax	23.56	41.35	1.19	64.91	2.60	58.54	
	Total tax expense (4)	118.05	98.31	72.79	216.36	142.85	351.84	
5	Profit for the period / year (3-4)	350.04	294.77	229.05	644,81	404.98	943.45	
6	Other comprehensive income (OCI)							
	(i) Items that will not be reclassified to Profit or Loss	(0.11)	(1.25)	1.27	(1.36)	4.10	19.75	
	 (ii) Income tax related to items that will not be reclassified to profit or loss 	0.27	0.32	(0.10)	0.59	(0.81)	(0.86	
	Total other comprehensive income /(loss) (net of tax)	0,161	(0,93)	1.17	(0.77)	3.29	18.89	
7	Total comprehensive income for the period / year (5+6)	350.20	293.84	230.22	644.04	408.27	962.34	
8	Paid-up equity share capital (face value ₹ 10 per share)	572.25	572.25	480.00	572.25	480.00	572.25	
9	Other equity						7,736.69	
10	Basic and diluted earnings per share in ₹ (not annualised for the quarters and half year) See accompanying notes to the unaudited consolidated financial resul	6.12	5.15	4.77	11.27	8.44	18.66	

See accompanying notes to the unaudited consolidated financial results



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

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Total liabilities (D+E) 5,392.49 4,899.8				9.46
		Total liabilities (D+E) Total equity and liabilities (C+D+E)	14,345.47	4,899.87

2 to



STATEMENT OF CONSOLIDATED CASH FLOW STATEMENT

Particulars	For the period ended F	or the period end
	30-Sept-2024	30-Sept-20
	Unaudited	Unaudit
Cash flows from operating activities		
Profit before tax for the period	861.17	547.8
Adjustments for:		
Depreciation and amortization expense	98.45	76.1
Expected credit loss on trade receivables	35.04	5.3
Bad debts written off	0.06	2.
Net loss/(profit) on sale of property, plant and equipment	1.98	(0.
Unrealized foreign exchange loss/(gain)	0.63	(4.
Unrealized profit on Inventory	0.36	6.
Amortisation of government grant	(0.21)	(0.
Finance costs	2.16	138.
Transaction costs related to borrowings	0.71	(0.
Provision for obsolete inventory	6.17	-
Loss on fair valuation of cumulative compulsorily convertible preference shares	-	19.
Loan to employee written off	_	5.
Liability written back	(0.11)	-
Interest income	(23.81)	(17.
Operating cash flows before working capital changes	982.600	777.
Working capital adjustments	, , , , , , , , , , , , , , , , , , , ,	
Decrease in other non-current assets	2.13	0
(Increase)/decrease in inventories	(318.28)	8.
(Increase) in trade receivables	(442.24)	(74
(Increase) in loans	(2.62)	(0.
(Increase) in other financial assets	(2.98)	(12)
(Increase)/decrease in other current assets	(24.02)	71
Increase in trade payables	254.96	138
(Increase)/decrease in other current liabilities	(17.58)	22.
Increase/(decrease) in other financial liabilities	15.67	
	9.66	(50.
Increase in provisions		887.
Cash generated from operating activities	457.30	
Income tax paid (net)	(141.23)	(107
Net cash generated from operating activities (A)	316.07	780
Cash flows from investing activities	(1.100.04)	(1.510
Purchase of property, plant and equipment and intangible assets (including capital-work-in progress)	(1,198.84)	(1,512
Proceeds from sale of property, plant and equipment	1.72	1
Interest income received	35.10	11
Payments made for acquisition of subsidiary	-	(1,648
Bank deposits made	(130.32)	(737
Proceeds from redemption of bank deposits	733.16	426
Net cash (used in) investing activities (B)	(559.18)	(3,459
C Cash flows from financing activities		
Principal Payment of lease liabilities	(5.03)	(5
Finance cost paid	(3.91)	(71
Repayments of non-current borrowings	-	(15
Proceeds from non-current borrowings	17.96	2,198
Proceeds of current borrowings (net)	150.57	576
Net cash generated from financing activities (C)	159.59	2,682
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(83.52)	3
Cash and cash equivalents at the beginning of the period	117.28	35
Cash and cash equivalents at the end of the period	33.76	39
For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:		
Cash on hand	0.39	0
Balances with banks - in current accounts	33.37	38
Cash and cash equivalents at the end of the period	33.76	39



Notes:

- 1 The above consolidated financial results of Innova Captab Limited (" the Company ") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
- 2 The above consolidated financial results have been reviewed and recommended by Audit Committee at its meeting held on 07 November 2024. The Board of Directors at their meeting held on 07 November 2024 have approved the above results and taken them on record. The statutory auditors of the Company have expressed an unmodified review conclusion on the consolidated financial results for the quarter and half year ended 30 September 2024.
- 3 The Company has only one reportable segment i.e. "Drugs and pharmaceutical products" as per Ind-AS 108 " Operating Segments" specified under section 133 of the Companies Act, 2013.
- 4 The Company had completed its IPO of 12,723,214 equity shares of face value ₹ 10 each at an issue price of ₹ 448 per share (including a share premium of ₹ 438 per share) and as a result the equity shares of the Company were listed on NSE and BSE on 29 December 2023. The issue comprised of a fresh issue of 7,142,857 equity shares aggregating to ₹ 3,200.00 million and offer for sale of 5,580,357 equity shares by selling shareholders aggregating to ₹ 2,500.00 million.

The Holding Company had estimated ₹ 478.39 million as IPO related expenses and allocated such expenses between the Holding Company (₹ 272.79 million, out of this amount ₹ 263.17 million has been adjusted to the security premium account) and selling shareholders (₹ 205.60 million) in proportion to the equity shares allotted to the public as fresh issue by the Holding Company and under offer for sale by selling shareholder respectively. Out of the total IPO proceeds the fund available in escrow account is ₹ 7.67 million for remitting funds for pending IPO related expenses (including ₹ 3.88 million is payable to selling shareholders on account of IPO expenses incurred on behalf of the Company).

The Company had received an amount of \gtrless 2,931.09 million (net of IPO expenses of \gtrless 268.91 million) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below

				(₹ in million)
Objects as per Prospectus	Planned net proceeds	Actual net	Utilization upto	Unutilized amount as
	as per prospectus	proceeds	30-Sept-2024	on 30-Sept-2024
Repayment and / prepayment, in part or in full, of certain outstanding loans of subsidiary Company	1,444.00	1,444.00	1,444.00	-
Investment in subsidiary for repayment and / or prepayment in part or full outstanding loan availed by the subsidiary	236.00	236.00	236.00	-
Funding Company working capital requirements	720.00	720.00	720.00	-
General corporate purpose	531.09	531.09	531.09	-
Total Proceeds	2,931.09	2,931.09	2,931.09	-

- 5 The Group acquired Sharon Bio-Medicine Limited as on 30 June 2023. Accordingly, the statement of unaudited consolidated financial results includes the financial results of the Sharon Bio-Medicine Limited from 01 July 2023.
- 6 Books of accounts of the Company has been shifted to corporate office situated at plot number 320, Industrial area, Phase-I, Panchkula, 134113 vide Board Resolution dated 09 August 2024

For and on behalf of the Board of Directors of

Innova Captab Limited u e

Place: Panchkula Date: 07 November 2024

Vinay Kumar Lohariwala Managing Director DIN: 00144700

Lokesh Bhasin Chief Financial Officer



BSR&Co.LLP

Chartered Accountants

Unit No. A505A 5th Floor, Elante Offices Plot No. 178-178A, Industrial Area Phase - 1, Chandigarh – 160002 Tel: +91 172 672 3400

Limited Review Report on unaudited standalone financial results of Innova Captab Limited for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Innova Captab Limited

- We have reviewed the accompanying Statement of unaudited standalone financial results of Innova Captab Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 ("the Statement").
- 2. This Statement, which is the responsibility of the Company's management and approved by its 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). 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 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 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.
- 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BSR & Co. LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

Gaurav Mahajan Partner Membership No.: 507857 UDIN:24507857BKFURZ9965

New Delhi 07 November 2024

Registered Office

B S R & Co. (a partnership firm with Registration No. BA81223) converted into B S R & Co. LLP (a Limited Lability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013 14th Floor Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbal - 400063 Page 1 of 1

INNOVA CAPTAB LIMITED

Regd. Office : 601, Proxima, Plot No.19, Sector 30 A, Vashi, Navi Mumbai, Maharashtra - 400 705, India

CIN: L24246 MH2005 PLC 150371, Website: www.innovacaptab.com, Email id: investors@innovacaptab.com, T: 91-22-25642095

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024

(₹ in million, except for share data unless of							nerwise stated)
	Particulars		Quarter ended			Half year ended	
S.No.		30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
	a) Revenue from operations	2,401.82	2,268.32	2,117.34	4,670.14	4,303.67	8,649.29
	b) Other income	42.82	46.43	21.09	89.25	29.38	107.18
	Total income (1)	2,444.64	2,314.75	2,138.43	4,759.39	4,333.05	8,756.47
2	EXPENSES						
	a) Cost of materials consumed	1,831.05	1,698.70	1,574.93	3,529.75	3,238.90	6,404.67
	b) Purchase of stock-in-trade	1.79	1.38	12.52	3.17	12.73	64.00
	c) Changes in inventories of finished goods, work-in-progress	(84.62)	27.81	13.71	(56.81)	(17.14)	(13.51)
	and stock-in-trade						
	d) Employee benefits expense	147.17	119.55	121.28	266.72	236,99	501.11
	e) Finance cost	0.77	0.89	52.04	1.66	96.58	135.91
	f) Depreciation and amortisation expense	30.69	30.55	28.10	61,24	55.00	113.99
	g) Other expenses	174.61	136.42	132.05	311.03	291.57	613.32
	Total expenses (2)	2,101.46	2,015.30	1,934.63	4,116.76	3,914.63	7,819.49
3	Profit before tax (1-2)	343.18	299.45	203.80	642.63	418.42	936.98
4	Tax expense						
	- Current tax	82.53	47.24	57.48	129.77	116.87	251.84
	- Deferred tax	4.58	28.85	1.59	33.43	3.65	3.53
	Total tax expense (4)	87.11	76.09	59.07	163.20	120.52	255.37
5	Profit for the period / year (3-4)	256.07	223.36	144.73	479.43	297.90	681.61
6	Other comprehensive income (OCI)						
	(i) Items that will not be reclassified to profit or loss	(1.09)	(0.99)	0.10	(2.08)	3.77	3.70
	(ii) Income tax related to items that will not be reclassified to profit or loss	0.28	0.25	(0.03)	0.53	(0.95)	(0.93)
	Total other comprehensive (loss)/ income (net of tax)	(0.81)	(0.74)	0.07	(1.55)	2.82	2.77
7	Total comprehensive income for the period / year (5+6)	255.26	222.62	144.80	477.88	300.72	684,38
8	Paid-up equity share capital (face value ₹ 10 per share)	572.25	572.25	480.00	572.25	480.00	572.25
9	Other equity						6,664.92
10	Basic and diluted earnings per share in ₹ (not annualised for the quarters and half year)	4.48	3.90	3.02	8.38	6.21	13.48

See accompanying notes to the unaudited standalone financial results



STATEMENT OF STANDALONE ASSETS AND LIABILITIES

N	Particulars	As at	(₹ in millior As a
		30-Sep-2024	31-Mar-202
•		Unaudited	Audite
1	ASSETS	Chautrea	
	Non-current assets		
	Property, plant and equipment	1,428.83	1,445.82
	Right of use assets	173.26	182.6
	Capital work-in-progress	4,523.55	3,389.8
	Intangible assets	6.09	7.1
	Financial assets	0.07	7.1
	(i) Investments	600.00	600.0
	(i) Loans	1,320.33	1,373.3
	(ii) Other financial assets	8.62	8.4
		132.01	169.1
	Other non-current assets		
_	Total non-current assets (A)	8,192.69	7,176.2
2	Current assets	1 178 22	020.0
	Inventories	1,178.32	939.9
	Financial assets	2 (07.1)	0.150.0
	(i) Trade receivables	2,487.11	2,173.8
	(ii) Cash and cash equivalents	15.40	113.8
	(iii) Bank balances other than (ii) above	. 147.01	749.6
	(iv) Loans	9.00	3.7
	(v) Other financial assets	52.07	63.7
	Other current assets	400.94	329.5
	Total current assets (B)	4,289.85	4,374,3
	Total assets (A+B)	12,482.54	I1,550.6
5.	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	572.25	572.2
	Other equity	7,142.80	6,664.9
_	Total equity (C)	7,715.05	7,237.1
	Liabilities		
1	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	2,099.94	2,081.9
	(ii) Lease liabilities	16.67	22.4
	Provisions	32.45	26.6
	Deferred tax liabilities (net)	81.32	48.4
	Total non-current liabilities (D)	2,230.38	2,179.4
2	Current liabilities		
	Financial liabilities		
	(i) Borrowings	461.09	325.8
	(ii) Lease liabilities	7.03	8.9
	(iii) Trade payables		
	- total outstanding dues of micro and small enterprises	85.63	0.1
	- total outstanding dues of creditors other than micro and small enterprises	1,636.85	1,535.0
	(iv) Other financial liabilities	253.62	213.5
	Other current liabilities	68.34	35,9
	Provisions	7.52	6.6
	Current tax liabilities (net)	17.03	7.8
	Total current liabilities (E)	2,537.11	2,134.0
	Total liabilities (D+E)	4,767.49	4,313.4
	Total equity and liabilities (C+D+E)	12,482.54	11,550.6
-		12,102,01	
		~	Y
		X	2007
		The second secon	1



STATEMENT OF STANDALONE CASH FLOWS STATEMENT

Particulars	For the period ended	(₹ in million For the period ende
f al liculars	30-Sep-2024	
	Unaudited	
A Cash flows from operating activities	. Onuutitu	
Profit before tax for the period	642.63	418.4
Adjustments for:	014100	
Depreciation and amortization expense	61.24	55.0
Expected credit loss/(reversal) on trade receivables	22.19	(0.7
Net loss/(profit) on sale of property, plant and equipment	0.80	(0.4
	2.06	(4.5
Unrealized foreign exchange loss/(gain)	(0.21)	
Amortisation of government grant	(/	· · ·
Finance costs	0.95	96.5
Provision for obsolete inventory	8.26	-
Transaction costs related to borrowings	0.71	(0.5
Loss on fair valuation of cumulative compulsorily convertible preference shares	-	19.3
Loan to employee written off		5.0
Interest income	(79.88)	
Operating cash flows before working capital changes	658.75	575,1
Working capital adjustments:		
Decrease in other non-current assets	0.33	1.1
(Increase)/Decrease in inventories	(246.68)	57.7
(Increase) in trade receivables	(337.48)	(7.9
(Increase) in Loans	(2.28)	(0.4
(Increase) in other financial assets	(0.03)	· ·
(Increase)/Decrease in other current assets	(71.38)	
Increase in trade payables	187.36	195.4
Increase in other current liabilities	32.56	6.
Increase in other financial liabilities	12.67	15.3
Increase in provisions	4,55	4.9
Cash generated from operating activities	238.37	834.
	(120.60)	
Income tax paid (net)	117.77	731.
Net cash generated from operating activities (A)	11/.//	/51,
B Cash flows from investing activities	(1 100 27)	(1.474)
Purchase of property, plant and equipment and intangible assets (including capital-work-in progress)	(1,108.37)	
Proceeds from sale of property, plant and equipment and intangible assets	1.45	1.4
Interest income received	91.17	9.1
Loan repayment received/(given) to subsidiary	50.00	(100.
Bank deposits made	(130.32)	· · · ·
Bank deposits redeemed	733.43	
Net cash (used in) investing activities (B)	(362.64)	(1,873.)
C Cash flows from financing activities		
Principal payment of lease liabilities	(5.03)	
Finance cost paid	(1.52)) (37.
Repayments of non-current borrowings	-	(15.
Proceeds from non-current borrowings	115.38	749.
Proceeds of current borrowings (net)	37.55	416.
Net cash generated from financing activities (C)	146.38	
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(98.49	
Cash and cash equivalents at the beginning of the period	113.89	· · · ·
Cash and cash equivalents at the end of the period	15.40	
Notes:	10.40	
Notes: For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:		
	0.22	
Cash on hand		
Balances with banks - in current accounts	15.18	
Cash and cash equivalents at the end of the period	15.40	



Notes :

- 1 The above standalone financial results of Innova Captab Limited (" the Company ") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
- 2 The above standalone financial results have been reviewed and recommended by Audit Committee at its meeting held on 07 November 2024. The Board of Directors at their meeting held on 07 November 2024 have approved the above results and taken them on record. The statutory auditors of the Company have expressed an unmodified review conclusion on the standalone financial results for the quarter and half year ended 30 September 2024.
- 3 The Company has only one reportable segment i.e. "Drugs and pharmaceutical products" as per Ind-AS 108 " Operating Segments" specified under section 133 of the Companies Act, 2013.
- 4 The Company completed its IPO of 12,723,214 equity shares of face value ₹ 10 each at an issue price of ₹ 448 per share (including a share premium of ₹ 438 per share) and as a result the equity shares of the Company were listed on NSE and BSE on 29 December 2023. The issue comprised of a fresh issue of 7,142,857 equity shares aggregating to ₹ 3,200.00 million and offer for sale of 5,580,357 equity shares by selling shareholders aggregating to ₹ 2,500.00 million.

The Company had estimated ₹ 478.39 million as IPO related expenses and allocated such expenses between the Company (₹ 272.79 million, out of this amount ₹ 263.17 million has been adjusted to the security premium account) and selling shareholders (₹ 205.60 million) in proportion to the equity shares allotted to the public as fresh issue by the Company and under offer for sale by selling shareholders respectively. Out of the total IPO proceeds, the fund available in escrow account is ₹ 7.67 million for remitting funds for pending IPO related expenses (including ₹ 3.88 million is payable to selling shareholders on account of IPO expenses incurred on behalf of the Company).

The Company had received an amount of ₹ 2,931.09 million (net of IPO expenses of ₹268.91 million) from proceeds out of fresh issue of equity shares. The utilisation of the net IPO proceeds is summarised below: -

Objects	Planned net proceeds as per prospectus	Actual net proceeds	Utilization upto 30 Sept 2024	Unutilized amount as on 30 Sept 2024
Repayment and / prepayment, in part or in full, of certain outstanding loans of Company	1,444.00	1,444.00	1,444.00	-
Investment in subsidiary for repayment and / or prepayment in part or full outstanding loan availed by the subsidiary	236.00	236.00	236.00	-
Funding Company working capital requirements	720.00	720.00	720.00	-
General corporate purpose	531.09	531.09	531.09	-
Total Proceeds	2,931.09	2,931.09	2,931.09	**

5 Books of accounts of the Company has been shifted to corporate office situated at plot number 320, Industrial area, Phase-I, Panchkula, 134113 vide Board Resolution dated 09 August 2024

> For and on behalf of the Board of Directors of Innova Captab Limited

Place: Panchkula Date: 07-November-2024

Vinay Kumar Lohariwala Managing Director DIN: 00144700

Lokesh Bhasin Chief Financial Officer

