



SPARC/Sec/SE/2024-25/47

November 04, 2024

National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051.

BSE Limited,
Market Operations Dept.
P. J. Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Symbol: SPARC

Scrip Code: 532872

Dear Sir/ Madam,

Sub: Clarification - Financial Results for the quarter and half year ended September 30, 2024

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), the Board of Directors of the Company at its meeting held on November 04, 2024, had considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024.

In this regard, we would like to inform you that the Company had filed the Financial Results in Compliance with Regulation 30 and Regulation 33 of the Listing Regulation vide Ref Id: 8152906 within the stipulated time period but inadvertently missed to include Cash Flow in PDF file. Hence, we hereby uploading once again the Unaudited Standalone and Consolidated Financial Results of the Company, for the quarter and half year ended September 30, 2024 with the Complete PDF file.

Kindly take the same in your record.

For Sun Pharma Advanced Research Company Limited.

Kajal Damania
Company Secretary and Compliance Officer

Encl: As above

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Sun Pharma Advanced Research Company Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Sun Pharma Advanced Research Company Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, 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 (the "Listing Regulations").
2. The Holding 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 Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Master 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 entity:

Name of the entity	Relationship
SPARCLIFE, Inc.	Subsidiary

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S R B C & CO LLP

Chartered Accountants

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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP

Chartered Accountants

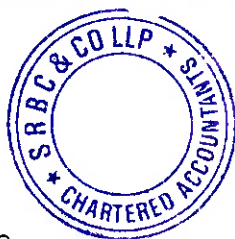
ICAI Firm registration number: 324982E/E300003



per Amit Singh

Partner

Membership No.: 408869



UDIN: 24408869BKBTUX6854

Place: Mumbai

Date: November 04, 2024

Sun Pharma Advanced Research Company Limited

Regd. Office: Plot No. 5 & 6/1, Savli, G. I. D. C. Estate, Savli - Vadodara Highway,

Manjusar, Vadodara - 391 775. Tel. : +91-2667 666800

CIN - L73100GJ2006PLC047837 Website : www.sparc.life

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

₹ in Lakhs

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	1,286	1,681	2,118	2,967	4,513	7,555
Other income	4	156	849	160	1,868	2,947
Total income	1,290	1,837	2,967	3,127	6,381	10,502
Expenses						
Cost of materials consumed	831	453	647	1,284	1,164	2,813
Employee benefits expense	3,848	5,426	3,071	9,274	6,183	14,184
Clinical trial expenses / products development expense	2,553	1,854	1,821	4,407	5,519	10,135
Professional charges	3,075	2,200	4,188	5,275	8,323	15,246
Finance costs	114	56	26	170	52	169
Depreciation and amortisation expense	316	314	318	630	628	1,251
Other expenses	1,270	1,084	1,538	2,354	2,689	5,387
Total expenses	12,007	11,387	11,609	23,394	24,558	49,185
Profit / (loss) before tax	(10,717)	(9,550)	(8,642)	(20,267)	(18,177)	(38,683)
Tax expense	16	40	-	56	-	38
Profit / (loss) for the period	(10,733)	(9,590)	(8,642)	(20,323)	(18,177)	(38,721)
Other comprehensive income (OCI)						
a. Items that will not be reclassified to profit or loss (net actuarial gain / (loss) on employee defined benefit plan)	4	5	34	9	68	19
b. Items that may be reclassified to profit or loss (exchange differences in translating the financial statements of subsidiary)	1	(0)	-	1	-	1
Total comprehensive profit / (loss) for the period	(10,728)	(9,585)	(8,608)	(20,313)	(18,109)	(38,701)
Attributable to:						
- Owners of the Company	(10,728)	(9,585)	(8,608)	(20,313)	(18,109)	(38,701)
- Non-controlling interests	-	-	-	-	-	-
Paid-up equity share capital (Face value ₹ 1 each)	3,245	3,245	3,245	3,245	3,245	3,245
Other equity						9,330
Basic and diluted earning / (loss) per equity share of ₹ 1 each	(3.31)	(2.96)	(2.66)	(6.26)	(5.60)	(11.93)
	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised

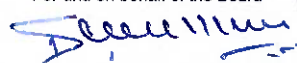
All "0" represents amounts less than ₹ 1 Lakh.

See accompanying notes to the unaudited consolidated financial results

Notes :

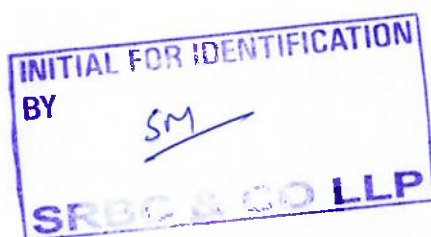
- 1 These unaudited consolidated financial results relate to Sun Pharma Advanced Research Company Limited (the 'Company') and its Wholly Owned Subsidiary (together the 'Group') and are prepared by applying Ind AS 110 - "Consolidated Financial Statements".
- 2 The above unaudited consolidated financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 4, 2024.
- 3 The above unaudited consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
- 4 The Group has incurred cash losses in past quarters and in the current quarter. The Group has unutilized credit limits and support letter from its promoter group entity basis which its status as "Going Concern" continues.
- 5 The Group has only one reportable business segment namely 'Pharmaceutical Research and Development'.
- 6 Previous period figures have been regrouped / reclassified, wherever considered necessary.

For and on behalf of the Board



Dilip S. Shanghvi
Chairman

Mumbai, November 4, 2024



Sun Pharma Advanced Research Company Limited

Regd. Office: Plot No. 5 & 6/I, Savli, G. I. D. C. Estate, Savli - Vadodara Highway,

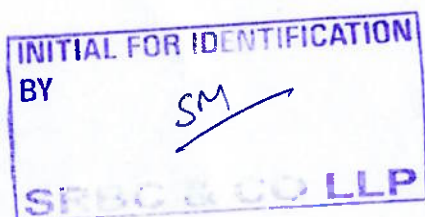
Manjusar, Vadodara – 391 775. Tel. : +91-2667 666800

CIN : L73100GJ2006PLC047837. Website : www.sparc.life

Unaudited Consolidated Balance Sheet as at September 30, 2024

₹ in Lakhs

Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	10,432	10,735
(b) Capital work-in-progress	33	126
(c) Other intangible assets	11	19
(d) Intangible assets under development	4,253	4,253
(e) Financial assets		
(i) Other financial assets	2,561	2,549
(f) Deferred tax assets (net)	71	126
(g) Income tax assets (net)	5,619	6,678
(h) Other non-current assets	46	80
Total non-current assets (A)	23,026	24,566
(B) Current assets		
(a) Financial assets		
(i) Investments	40	180
(ii) Trade receivables	1,342	1,553
(iii) Cash and cash equivalents	567	533
(iv) Bank balances other than (iii) above	-	15,000
(v) Loans	19	22
(vi) Other financial assets	373	4,279
(b) Other current assets	6,714	5,371
Total current assets (B)	9,055	26,938
TOTAL ASSETS	32,081	51,504
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,245	3,245
(b) Other equity	(10,983)	9,330
Total equity	(7,738)	12,575
Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	883	1,066
(ii) Other financial liabilities	84	403
(b) Provisions	605	605
(c) Other non-current liabilities	10,349	10,350
Total non-current liabilities (A)	11,921	12,424
(B) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8,875	4,700
(ia) Lease liabilities	363	349
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	88	106
- Total outstanding dues of creditors other than micro enterprises and small enterprises	13,945	14,123
(iii) Other financial liabilities	3,377	4,332
(b) Other current liabilities	456	1,506
(c) Provisions	794	1,224
(d) Current tax liabilities (net)	-	185
Total current liabilities (B)	27,898	26,505
Total liabilities	39,819	38,929
TOTAL EQUITY AND LIABILITIES	32,081	51,504



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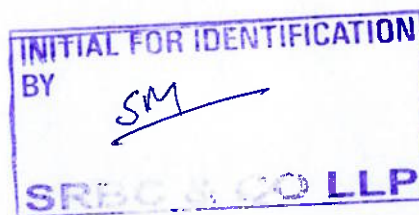
CIN : L73100GJ2006PLC047837 Website : www.sparc.life

Unaudited Consolidated Statement of Cash Flow for Half Year Ended September 30, 2024

₹ in Lakhs

Particulars	Half Year ended	Half Year ended
	30.09.2024	30.09.2023
	Unaudited	Unaudited
A. Cash flow from operating activities		
Loss before tax	(20,267)	(18,177)
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and amortisation expense	630	628
Gain on disposal of property, plant and equipment (net)	(3)	(3)
Finance costs	170	52
Interest income	(50)	(1,854)
Net gain on sale of financial assets measured at fair value through profit or loss	(105)	(172)
Net gain arising on financial assets measured at fair value through profit or loss	(0)	(24)
Net unrealised foreign exchange loss / (gain)	(23)	428
Provision for doubtful debt	-	205
Operating loss before working capital changes	(19,648)	(18,717)
Working capital adjustments :		
(Increase) / decrease in trade receivables	213	(98)
(Increase) / decrease in other assets	1,210	(1,909)
Increase / (decrease) in trade payables	(211)	1,916
Increase / (decrease) in other liabilities	(2,263)	(204)
Increase / (decrease) in provisions	(423)	(48)
Cash used in operations	(21,122)	(19,060)
Direct tax (paid) / refund received (including interest on refunds) (net)	894	(243)
Net cash used in operating activities (A)	(20,228)	(19,303)
B. Cash flow from investing activities		
Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)	(357)	(504)
Proceeds from disposal of property, plant and equipment	42	23
Redemption of investment (net)	245	14,144
Fixed deposits with bank placed	-	(2,500)
Fixed deposits with bank matured	15,000	7,262
Interest received	1,455	1,120
Net cash generated / (used in) investing activities (B)	16,385	19,545
C. Cash flow from financing activities		
Proceeds from borrowings	9,987	190
Repayment of borrowings	(5,812)	(195)
Repayment of principal portion of lease liabilities	(171)	(112)
Finance costs (including interest on lease liabilities)	(128)	(52)
Net cash generated in financing activities (C)	3,876	(169)
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	33	73
Cash and cash equivalents at the beginning of the year	533	58
Effect of exchange differences on restatement of foreign currency cash and cash equivalents	1	-
Cash and cash equivalents at the end of the period	567	131

All "0" represents amounts less than ₹ 1 Lakh.




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

**Review Report to
The Board of Directors
Sun Pharma Advanced Research Company Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sun Pharma Advanced Research Company Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. 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.
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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003


per Amit Singh
Partner
Membership No.: 408869



UDIN: 24408869BKBTVY1495

Place: Mumbai
Date: November 04, 2024

Sun Pharma Advanced Research Company Limited

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CIN : L73100GJ2006PLC047837. Website : www.sparc.life

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024

₹ in Lakhs

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	1,286	1,681	2,118	2,967	4,513	7,555
Other income	4	156	849	160	1,868	2,947
Total income	1,290	1,837	2,967	3,127	6,381	10,502
Expenses						
Cost of materials consumed	831	453	647	1,284	1,164	2,813
Employee benefits expense	2,878	2,894	3,071	5,772	6,183	11,853
Clinical trial expenses / products development expense	2,553	1,854	1,821	4,407	5,519	10,135
Professional charges	4,141	4,910	4,188	9,051	8,323	17,889
Finance costs	111	52	26	163	52	166
Depreciation and amortisation expense	277	276	318	553	628	1,213
Other expenses	1,268	1,082	1,538	2,350	2,689	5,244
Total expenses	12,059	11,521	11,609	23,580	24,558	49,313
Profit / (loss) before tax	(10,769)	(9,684)	(8,642)	(20,453)	(18,177)	(38,811)
Tax expense	-	-	-	-	-	-
Profit / (loss) for the period	(10,769)	(9,684)	(8,642)	(20,453)	(18,177)	(38,811)
Other comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss (net actuarial gain / (loss) on employee defined benefit plan)	4	5	34	9	68	19
Total comprehensive profit / (loss) for the period	(10,765)	(9,679)	(8,608)	(20,444)	(18,109)	(38,792)
Paid-up equity share capital (Face value ₹ 1 each)	3,245	3,245	3,245	3,245	3,245	3,245
Other equity						9,240
Basic and diluted earning / (loss) per equity share of ₹ 1 each	(3.32)	(2.96)	(2.66)	(6.30)	(5.60)	(11.96)
See accompanying notes to the unaudited standalone financial results	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised

- Notes :**
- The above unaudited standalone financial results of Sun Pharma Advanced Research Company Limited (the 'Company') have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and as per the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have been taken on record by the Board of Directors at its meeting held on November 4, 2024 after being reviewed by the Audit Committee.
 - The Company has incurred cash losses in past quarters and in the current quarter. The Company has unutilized credit limits and support letter from its promoter group entity basis which its status as "Going Concern" continues.
 - The Company has only one reportable business segment namely 'Pharmaceutical Research and Development'.
 - Previous period figures have been regrouped / reclassified, wherever considered necessary.

For and on behalf of the Board

(Signature)

Dilip S. Shanghvi
Chairman

Mumbai, November 4, 2024



Sun Pharma Advanced Research Company Limited

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Manjusar, Vadodara – 391 775. Tel. : +91-2667 666800

CIN : L73100GJ2006PLC047837. Website : www.sparc.life

Unaudited Standalone Balance Sheet as at September 30, 2024

Particulars	₹ In Lakhs	
	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
ASSETS		
(A) Non-current assets		
(a) Property, plant and equipment	10,019	10,246
(b) Capital work-in-progress	33	126
(c) Other intangible assets	11	19
(d) Intangible assets under development	4,253	4,253
(e) Financial assets		
(i) Investment in the nature of equity in subsidiary	42	42
(ii) Other financial assets	2,581	2,549
(f) Deferred tax assets (net)	-	-
(g) Income tax assets (net)	5,604	6,678
(h) Other non-current assets	46	80
Total non-current assets (A)	22,569	23,993
(B) Current assets		
(a) Financial assets		
(i) Investments	40	180
(ii) Trade receivables	1,342	1,553
(iii) Cash and cash equivalents	299	506
(iv) Bank balances other than (iii) above	-	15,000
(v) Loans	19	22
(vi) Other financial assets	355	2,067
(b) Other current assets	6,708	5,312
Total current assets (B)	8,763	24,640
TOTAL ASSETS	31,332	48,633
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,245	3,245
(b) Other equity	(11,204)	9,240
Total equity	(7,959)	12,485
Liabilities		
(A) Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	613	721
(ii) Other financial liabilities	84	83
(b) Provisions	605	605
(c) Other non-current liabilities	10,349	10,350
Total non-current liabilities (A)	11,651	11,759
(B) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8,875	4,700
(ii) Lease liabilities	211	202
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	88	106
- Total outstanding dues of creditors other than micro enterprises and small enterprises	14,797	14,876
(iii) Other financial liabilities	2,568	2,644
(b) Other current liabilities	456	1,506
(c) Provisions	645	355
Total current liabilities (B)	27,640	24,389
Total liabilities	39,291	36,148
TOTAL EQUITY AND LIABILITIES	31,332	48,633

INITIAL FOR IDENTIFICATION
BY SM
SRS&CO LLP



Sun Pharma Advanced Research Company Limited

Regd. Office: Plot No. 5 & 6/1, Savli, G. I. D.C. Estate, Savli - Vadodara Highway,

Manjusr Vadodara - 391 775. Tel. : +91-2667 666800

CIN : L73100GJ2006PLC047837. Website : www.sparc.life

Unaudited Standalone Statement of Cash Flow for Half Year Ended September 30, 2024

₹ in Lakhs

Particulars	Half Year ended	Half Year ended
	30.09.2024	30.09.2023
	Unaudited	Unaudited
A. Cash flow from operating activities		
Loss before tax	(20,453)	(18,177)
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and amortisation expense	553	628
Gain on disposal of property, plant and equipment (net)	(3)	(3)
Finance costs	163	52
Interest income	(50)	(1,654)
Net gain on sale of financial assets measured at fair value through profit or loss	(105)	(172)
Net gain arising on financial assets measured at fair value through profit or loss	(0)	(24)
Net unrealised foreign exchange loss / (gain)	(23)	428
Provision for doubtful debt	-	205
Operating loss before working capital changes	(19,918)	(18,717)
Working capital adjustments :		
(Increase) / decrease in trade receivables	213	(98)
(Increase) / decrease in other assets	(1,042)	(1,909)
Increase / (decrease) in trade payables	(116)	1,916
Increase / (decrease) in other liabilities	(1,058)	(204)
Increase / (decrease) in provisions	299	(48)
Cash used in operations	(21,622)	(19,060)
Direct tax (paid) / refund received (including interest on refunds) (net)	1,074	(243)
Net cash used in operating activities (A)	(20,548)	(19,303)
B. Cash flow from investing activities		
Payments for purchase of property, plant and equipment (including capital work-in-progress, intangible assets and intangible assets under development)	(357)	(504)
Proceeds from disposal of property, plant and equipment	42	23
Redemption of investments (net)	245	14,144
Fixed deposits with bank placed	-	(2,500)
Fixed deposits with bank matured	15,000	7,262
Interest received	1,455	1,120
Net cash generated from investing activities (B)	16,385	19,545
C. Cash flow from financing activities		
Proceeds from borrowings	9,987	190
Repayment of borrowings	(5,812)	(195)
Repayment of principal portion of lease liabilities	(99)	(112)
Finance costs (including interest on lease liabilities)	(120)	(52)
Net cash generated / (used in) financing activities (C)	3,956	(169)
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	(207)	73
Cash and cash equivalents at the beginning of the year	506	58
Cash and cash equivalents at the end of the period	299	131

All "0" represents amounts less than ₹ 1 Lakh.

