

Dr Lalchandani Labs Ltd.

lalchandaniopathlab.com

October 14, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

Scrip Code: 541299

Dear Sir/Madam,

Sub: Outcome of Board Meeting pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. the October 14, 2024, which commenced at 06:00 P.M. and concluded at 08:15 P.M. considered and approved, *inter alia*, the following business items:

1. Un-audited standalone financial results of the Company for the half year ended September 30, 2024.

This is for your information and records.

Thanking You

Yours Faithfully



Arjan Lal Chandani

Managing Director

DIN: 07014579

DrLalchandani
LABS

8010689689
+91 76699 89614
Say Hi

info@lalchandaniopathlab.com
19C, Club Rd., Punjabi Bagh
(w), New Delhi -110026
M-20, GK-1, New Delhi-110048





LIMITED REVIEW REPORT

TO

**THE BOARD OF DIRECTORS OF
DR LALCHANDANI LABS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **Dr. Lalchandani Labs Limited** (“the Company”) for the half year ended 30th September 2024 (“the statement”). 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.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with Rules issued thereunder 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.

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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Our review is qualified for

- **Company has not been able to pay installments for few months of term loans/unsecured loans during the period under review. Due to which they have not received the balance confirmation of various lenders. Company has valued the loan at the outstanding amount till the time they have paid the installment of term loans/unsecured loans. So the interest/penal interest levied by the various lenders during the last months of previous financial year and the current period have not been captured in the financial statements. Hence the profit incurred by the company is overstated by the aforesaid interest/penal interest.**
- **Gratuity Liability & Leave Encashment Liability is not provided for in the books of accounts of the company and is thus not in accordance with Accounting Standard 15 on “Employee Benefits” issued by the Institute of Chartered Accountants of India.**

Emphasis of Matter

- **The company has generally been irregular in deposits of statutory dues viz ESI, EPF and TDS for the financial year under consideration.**





Our conclusion is not modified in respect of above stated matters.

Qualified Conclusion

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.

For and on behalf of
ATN & CO
Chartered Accountants
FRN – 024359N



Ashok Arora
CA Ashok Arora
(Partner)
Membership No. – 513250
UDIN: 24513250BKFCNI2431

Place: New Delhi
Date: October 14, 2024

Un-Audited Standalone Financial Results For The Half Year Ended And The Year Ended 30th September 2024

(INR Lacs.)

Sr. No.	Particulars	Half Year Ended		Yearly Ended		
		September 30, 2024 Un-audited	March 31, 2024 Audited	September 30, 2023 Un-audited	March 31, 2024 Audited	March 31, 2023 Audited
I	Revenue from Operations	212.54	208.33	272.61	480.94	504.02
II	Other Income	0.38	23.56	-	23.56	0.49
III	Total Revenue (I+II)	212.92	231.89	272.61	504.50	504.51
IV	Expenses					
(a)	Cost of materials consumed	35.89	77.29	128.20	205.49	121.48
(b)	Employee benefits expense	42.22	50.22	56.23	106.45	145.80
(c)	Finance Cost	5.28	27.57	10.78	38.35	98.81
(d)	Depreciation and amortisation expense	28.21	29.44	32.99	62.43	66.30
(e)	Other Expenses	81.01	95.83	53.22	149.05	228.40
	Total Expenses	192.62	280.35	281.42	561.77	660.79
V	Profit before exceptional and extraordinary items and tax (III - IV)	20.30	(48.45)	(8.81)	(57.26)	(156.28)
VI	Exceptional Items (refer note 5)	-	119.01	-	119.01	-
VII	Profit/ (Loss) Before Tax (V - VI)	20.30	70.56	(8.81)	61.75	(156.28)
VIII	Tax Expenses :					
(1)	Current Tax	5.11	-	-	-	-
(2)	Deferred Tax	-	-	-	-	-
IX	Profit / (Loss) from Period from continuing Operations (VII - VIII)	15.19	70.56	(8.81)	61.75	(156.28)
X	Profit (Loss) from discontinuing Operations	-	-	-	-	-
XI	Tax Expense of Discontinuing Operations	-	-	-	-	-
XII	Profit / (Loss) from Discontinuing Operations (After Tax X- XI)	-	-	-	-	-
XIII	Profit / (Loss) for the period (IX +XII)	15.19	70.56	(8.81)	61.75	(156.28)
XIV	Earnings Per Share of INR 10.00 Each (Not Annualised)					
(a)	Basic (Rs.)	0.35	1.63	(0.20)	1.43	(3.61)
(b)	Diluted (Rs.)	0.35	1.63	(0.20)	1.43	(3.61)

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14-10-2024.
- There were no investor complaints received / pending as at 30 September 2024.
- The company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment-wise reporting is not applicable.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever considered necessary.

For Dr Lalchandani Labs Limited,

(Dr. Arjan Lalchandani)
Managing Director (DIN: 07014579)
New Delhi



UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2024

Amount in Rs. Lacs

Sr. No.	Particulars	For the Year Ended	
		30.09.2024	31.03.2024
1	Shareholders' Funds		
	(a) Share Capital	433.31	433.31
	(b) Reserves and Surplus	535.87	520.68
	(c) Money received against share warrants	-	-
	Sub-total-Shareholders' Funds	969.18	953.99
2	Share application money pending allotment		
3	Non Current Liabilities		
	(a) Long Term Borrowings	26.29	26.29
	(b) Deferred Tax Liability	15.89	15.89
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	-	-
	Sub-total-Non Current Liabilities	42.18	42.18
4	Current Liabilities		
	(a) Short Term Borrowings	336.67	321.56
	(b) Trade Payables	-	-
	(i) Total Outstanding dues of micro enterprises and small enterprises	68.31	70.68
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	47.57	52.06
	(c) Other Current Liabilities	68.32	58.72
	(d) Short Term Provisions	5.11	-
	Sub-total-Current Liabilities	525.99	503.01
	TOTAL EQUITY AND LIABILITIES	1,537.34	1,499.17
II	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible assets	351.92	369.76
	(ii) Intangible assets	27.07	29.31
	(b) Non Current Investments	26.66	40.73
	(c) Long Term Loans & Advances	109.91	111.26
	(d) Other Non Current Assets	-	-
	Sub-total-Non Current Assets	515.56	551.06
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	141.73	143.51
	(c) Trade Receivables	487.10	470.41
	(d) Cash & cash equivalents	282.06	229.24
	(e) Short Term Loans & Advances	63.75	60.82
	(f) Other Current Assets	47.13	44.14
	Sub-total-Current Assets	1,021.78	948.12
	TOTAL ASSETS	1,537.34	1,499.17

For Dr Lalchandani Labs Limited



Dr. Arjan Lalchandani
(Managing Director)
CIN: 07014579
Place: New Delhi

Cash Flow Statement for the Year Ended 30.09.2024		
<u>Particulars</u>	<u>30.09.2024</u>	<u>31.03.2024</u>
	Amount	Amount
A		
Cash Flow From Operating Activities		
Net Profit/(Loss) Before Tax	20.30	61.75
Adjustment For:		
Depreciation & Amortisation	28.21	62.43
Interest Expense	5.28	38.35
Asset Written Off	-	0.23
Loss On Sale of Tangible Assets	0.11	3.07
Profit On Sale of Tangible Assets	(0.27)	(21.87)
Interest Income	(0.10)	(1.69)
Income Tax	(5.11)	-
Operating Profit Before Working Capital Changes	48.42	142.27
Changes in Working Capital		
Change in Sundry Debtors	(16.70)	26.20
Change in Other Current Assets & Non Current Assets	(2.99)	14.95
Change in Trade Payables	(6.85)	(11.09)
Changes in Inventories	1.77	8.73
Change in Other Current Liabilities	9.61	(202.86)
Short Term Provisions	5.11	-
	(10.06)	(164.07)
Net Cash Flows From Operating Activities(A)	38.36	(21.80)
B		
Cash Flow From Investing Activities		
Purchase of Fixed Assets	(15.47)	(11.50)
Proceeds From Sale of Fixed Assets	7.50	107.75
Investment in Bank Deposits	14.07	(16.63)
Receipts from Loans & Advances	1.35	22.86
Interest Income	0.10	1.69
Loans and Advances given	(2.93)	(4.52)
Net Cash Flow From Investing Activities (B)	4.63	99.65
C		
Cash Flow From Financing Activities		
Long Term Borrowings taken	-	(305.45)
Short Term Borrowings	15.12	184.94
Interest Paid	(5.28)	(38.35)
Net Cash Flow From Financing Activities (C)	9.83	(158.86)
Net Change in Cash (A+B+C)	52.82	(81.00)
Cash and Cash Equivalents at the Beginning of Year	229.24	310.24
Cash and Cash Equivalents at the End of Year	282.06	229.24

