May 01, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 541299

Sub: Integrated Filing (Financial) for the half year and year ended on March 31, 2025

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025 please find attached herewith the Integrated Filing (Financial) for the half year and year ended on March 31, 2025 approved by the Board in the Board Meeting held on May 01, 2025.

Kindly take the same on record and oblige.

Meeting commenced at 07:00 P.M. and concluded at 8.30 P.M.

This is for your information and records.

For Dr Lalchandani Labs Limited

Dr. Arjan Lalchandani
(Managing Director)
DIN: 07014579

Dr Lalchandani Labs Ltd.

lalchandanipathlab.com

CIN No : L85320DL2017PLC321605

Audited Standalone Financial Results For The Half Year Ended And The Year Ended 31st March 2025

(INR Lacs.)

Sr. No.	Particulars	Half Year Ended			Yearly Ended	
		March 31, 2025 Audited	September 30, 2024 Un-audited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
I	Revenue from Operations	232.84	212.54	208.33	445.38	480.94
II	Other Income	0.37	0.38	23.56	0.74	23.56
III	Total Revenue (I+II)	233.21	212.92	231.89	446.13	504.50
IV	Expenses					
	(a) Cost of materials consumed	59.73	35.89	77.29	95.61	205.49
	(b) Employee benefits expense	40.52	42.22	50.22	82.74	106.45
	(c) Finance Cost	3.26	5.28	27.57	8.54	38.35
	(d) Depreciation and amortisation expense	28.24	28.21	29.44	56.45	62.43
	(e) Other Expenses	93.68	81.01	95.83	174.69	149.05
	Total Expenses	225.43	192.62	280.35	418.04	561.77
V	Profit before exceptional and extraordinary items and tax (III - IV)	7.78	20.30	(48.45)	28.08	(57.26)
VI	Exceptional Items (refer note 5)	12.13	-	119.01	12.13	119.01
VII	Profit/ (Loss) Before Tax (V - VI)	19.92	20.30	70.56	40.22	61.75
VIII	Tax Expenses :					
	(1) Current Tax	(3.61)	5.11	-	1.50	-
	(2) Deferred Tax	(3.00)	-	-	(3.00)	-
IX	Profit / (Loss) from Period from continuing Operations (VII -VIII)	26.53	15.19	70.56	41.72	61.75
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)	26.53	15.19	70.56	41.72	61.75
XIV	Earnings Per Share of INR 10.00 Each (Not Annualised)					
	(a) Basic (Rs.)	0.61	0.35	1.63	0.96	1.43
	(b) Diluted (Rs.)	0.61	0.35	1.63	0.96	1.43

Notes:

1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 01-05-2025.
2. There were no investor complaints received / pending as at 31st March 2025.
3. 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.
4. The figures for the corresponding previous period have been regrouped/ reclassified wherever considered necessary.
5. The company has entered into One Time Settlement (OTS scheme) for its unsecured loans with various Banks/NBFC's and the waived loan amount of Rs.12.13 lacs.

For Dr Lalchandani Labs Limited,

DR. LALCHANDANI LABS LIMITED

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

ATN & CO FRN : 024359N CHARTERED ACCOUNTANTS

UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31-03-2025

Amount in Rs. Lacs

Sr. No.	Particulars	For the Year Ended	
		31.03.2025	31.03.2024
1	**Shareholders' Funds**		
	(a) Share Capital	433.31	433.31
	(b) Reserves and Surplus	562.40	520.68
	(c) Money received against share warrants	-	-
	Sub-total-Shareholders' Funds	**995.71**	**953.99**
2	**Share application money pending allotment**		
3	**Non Current Liabilities**		
	(a) Long Term Borrowings	-	26.29
	(b) Deferred Tax Liability	12.89	15.89
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	-	-
	Sub-total-Non Current Liabilities	**12.89**	**42.18**
4	**Current Liabilities**		
	(a) Short Term Borrowings	406.71	321.56
	(b) Trade Payables	-	-
	(i) Total Outstanding dues of micro enterprises and small enterprises	70.04	70.68
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	25.61	52.06
	(c) Other Current Liabilities	62.44	58.72
	(d) Short Term Provisions	1.50	-
	Sub-total-Current Liabilities	**566.28**	**503.01**
	TOTAL EQUITY AND LIABILITIES	**1,574.88**	**1,499.17**
II	**ASSETS**		
1	**Non-Current Assets**		
	(a) Fixed Assets		
	(i) Tangible assets	326.00	369.76
	(ii) Intangible assets	24.75	29.31
	(b) Non Current Investments	26.50	40.73
	(c) Long Term Loans & Advances	110.54	111.26
	(d) Other Non Current Assets	-	-
	Sub-total-Non Current Assets	**487.79**	**551.06**
2	**Current Assets**		
	(a) Current Investments	-	-
	(b) Inventories	129.43	143.51
	(c) Trade Receivables	525.86	470.41
	(d) Cash & cash equivalents	329.73	229.24
	(e) Short Term Loans & Advances	62.40	60.82
	(f) Other Current Assets	39.67	44.14
	Sub-total-Current Assets	**1,087.09**	**948.12**
	TOTAL ASSETS	**1,574.88**	**1,499.17**

For Dr Lalchandani Labs Limited

DR LAL CHANDANI LABS LIMITED

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

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Ashok Khosla

Cash Flow Statement for the Year Ended 31.03.2025

	Particulars	31.03.2025 Amount	31.03.2024 Amount
A	**Cash Flow From Operating Activities**		
	Net Profit/(Loss) Before Tax	40.22	61.75
	Adjustment For:		
	Depreciation & Amortisation	56.45	62.43
	Interest Expense	8.54	38.35
	Asset Written Off	0.01	0.23
	Loss On Sale of Tangible Assets	0.11	3.07
	Profit On Sale of Tangible Assets	(0.27)	(21.87)
	Interest Income	(0.47)	(1.69)
	Income Tax	(1.50)	-
	Operating Profit Before Working Capital Changes	103.08	142.27
	Changes in Working Capital		
	Change in Sundry Debtors	(55.45)	26.20
	Change in Other Current Assets & Non Current Assets	4.47	14.95
	Change in Trade Payables	(27.09)	(11.09)
	Changes in Inventories	14.08	8.73
	Change in Other Current Liabilities	3.72	(202.86)
	Short Term Provisions	1.50	-
		(58.78)	(164.07)
	Net Cash Flows From Operating Activities(A)	**44.30**	**(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
	Proceeds form Bank Deposits	14.23	(16.63)
	Receipts from Loans & Advances	0.72	22.86
	Interest Income	0.47	1.69
	Loans and Advances given	(1.58)	(4.52)
	Net Cash Flow From Investing Activities (B)	**5.87**	**99.65**
C	**Cash Flow From Financing Activities**		
	Long Term Borrowings taken	(26.29)	(305.45)
	Short Term Borrowings	85.15	184.94
	Interest Paid	(8.54)	(38.35)
	Net Cash Flow From Financing Activities (C)	**50.32**	**(158.86)**
	Net Change in Cash (A+B+C)	100.49	(81.00)
	Cash and Cash Equivalents at the Beginning of Year	229.24	310.24
	Cash and Cash Equivalents at the End of Year	329.73	229.24

DR. LAL CHANDANI LABS LIMITED

AIN & CO FRN - 024359N CHARTERED ACCOUNTANTS

ATN & Co
Chartered Accountants

Independent Auditor's report on Audited Half Yearly financial results and year to date results of the company pursuant to the regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015.

TO

THE BOARD OF DIRECTORS OF
DR LALCHANDANI LABS LIMITED

We have audited the accompanying half yearly and year to date financial results of **Dr Lalchandani Labs Limited** ("the company") which includes joint operations for the half year ended and year ended 31st March, 2025 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Our opinion is qualified for

- **According to the information and explanations given to us and the records examined by us, the accounts of the company with the lenders are NPA and no working capital limit is sanctioned or renewed during the year;**
- **As the account has been classified as NPA by various banks and NBFC's, Company has done one time settlement with various banks and NBFC's during the year and booked one time settlement gain of Rs. 12.13 lacs. in exceptional gains;**
- **Company has defaulted in repayment of principal and interest thereon of various term loan and unsecured loans from banks & NBFC's despite of having significant cash & cash equivalents;**
- **The company has not paid statutory dues i.e. PF (from July 2024 to March 2025), ESIC and TDS for the financial year under consideration and also for the previous financial years. (Details has been annexed in CARO Report);**
- **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.**

Subject to above
In our opinion and to the best of our information and according to the explanations given to us these financial results: -

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ATN & CO FRN - 024359C CHARTERED ACCOUNTANTS

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the accounting standards and other accounting principles generally accepted in India of the net profit/ loss and other financial information for the half year and year ended 31st March, 2025.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act).

Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

- **Company has not received balance confirmation from Amount receivables, loans & Advances and Amount Payables. We have relied on the management representations in regard to the confirmation of these balances; and**

- **Despite of the long ageing of receivables, Company has not provided for the provision of doubtful debts.**

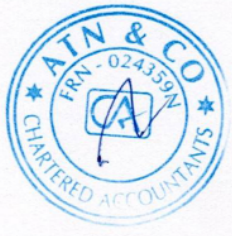
Our opinion is not modified in respect of these matters. We have performed alternate audit procedures based on documents and information made available and relied upon by us.

Management's Responsibility for the Financial Statements

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance "with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance "with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate to modify our opinion. Our Conclusion are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The statement includes the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full year ended March 31, 2025 and published unaudited half year of the current financial year, which were subject to limited review by us, as required under the listing regulations.

For and on behalf of
ATN & CO
Chartered Accountants
Firm's Registration No: 024359N



CA Ashok Arora
(Partner)
Membership No.: 513250
UDIN: 25513250BMIAXP8519

Place: New Delhi
Date: May 01,2025

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (*Standalone and Consolidated separately*)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	445.38	445.38
	2.	Total Expenditure	418.04	418.04
	3.	Net Profit/(Loss)	41.72	41.72
	4.	Earnings Per Share	.96	.96
	5.	Total Assets	1,574.88	1,574.88
	6.	Total Liabilities	579.17	579.17
	7.	Net Worth	995.71	995.71
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification:** As per the Audit Report Attached.

b. **Type of Audit Qualification :** Qualified Opinion

c. **Frequency of qualification:** Repetitive

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**

As per the management, the impact of the audit qualifications have already been adjusted and accounted for in the audited financials to the extent it is quantifiable.

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification:** As per the management, the impact of the audit qualifications have already been adjusted and accounted for in the audited financials to the extent it is quantifiable.

(ii) **If management is unable to estimate the impact, reasons for the same:** The adjustment have been accounted for the extent it is quantifiable on the basis of available records.

(iii) **Auditors' Comments on (i) or (ii) above:** The Company has accounted for the audit qualifications to the extent it is quantifiable on the basis of available documents and is not in a position to quantify the impact of remaining qualifications due to lack of available confirmations.

III. Signatories:

- CEO/Managing Director
- Statutory Auditor

DR. LAL CHANDANI LABS LIMITED

ATN & CO FRN - 024659N CHARTERED ACCOUNTANTS

Place: New Delhi
Date : 01-05-2025