



Jain Agarwal & Company

Chartered Accountants

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, 2019 ("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.

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.

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 Jain Agarwal and Company

Chartered Accountants

Firm's Registration No.: 024866N



CA Karan Jain
(Partner)

Membership No.: 521992

Place: New Delhi

Date: 11th November, 2019



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019
Amount Rs. in Lacs

Sr. No.	Particulars	Half Year Ended			For the Year Ended	Previous Year Ended
		30.09.2019	31.03.2019	30.09.2018	31.03.2019	31.03.2018
		Un-audited	Audited	Audited	Audited	Audited
I	Revenue from Operations	303.43	264.14	261.70	526.10	494.45
II	Other Income	-	0.57	-	0.57	2.70
III	Total Revenue (I+II)	303.43	264.71	261.70	526.67	497.15
IV	Expenses					
	(a) Cost of materials consumed	51.20	21.60	62.74	60.57	110.17
	(b) Purchases of stock in trade	60.42	32.50	40.15	72.65	112.44
	(c) Changes in inventories of finished goods, work in progress and stock in trade	9.22	10.90	1.18	12.08	2.27
	(d) Employee benefits expense	44.27	43.05	41.79	94.59	70.78
	(e) Finance Cost	9.21	4.59	8.87	13.63	26.19
	(f) Depreciation and amortisation expense	20.54	19.67	15.22	34.89	13.08
	(g) Other Expenses	135.10	130.27	106.72	251.09	159.57
	Total Expenses	260.32	219.18	235.34	454.77	379.79
V	Profit before exceptional and extraordinary items and tax (III - IV)	43.11	45.53	26.36	71.90	117.36
VI	Exceptional Items					-
VII	Profit extraordinary items and tax (V - VI)	43.11	45.53	26.36	71.90	117.36
VIII	Extraordinary Items					-
IX	Profit before tax (VIII - IX)	43.11	45.53	26.36	71.90	117.36
X	Tax Expenses :					
	(1) Current Tax	11.21	8.92	6.85	15.77	32.14
	(2) Deferred Tax		2.78	-	2.78	2.39
XI	Profit / (Loss) from Period from continuing oprtstions (VII -VIII)	31.90	33.84	19.51	53.35	82.83
XII	Profit (Loss) from discontinuing Operations			-		-
XIII	Tax Expense of Discontinuing operations			-		-
XIV	Profit / (Loss) from Discontinuing oprtstions (After Tax XII- XIII)					-
XV	Profit (Loss) for the period (XI +XIV)	31.90	33.84	19.51	53.35	82.83
XVI	Earnings Per Share of Rs. 10 Each (Not Annualised)					
	(a) Basic (Rs.)	0.74	0.78	0.45	1.23	2.82
	(b) Diluted (Rs.)	0.74	0.78	0.45	1.23	2.82

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on November 11, 2019.
- There were no investor complaints received / pending as at 30th September, 2019
- 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
11-Nov-19





NABL
Certificate No. : M-0186

STANDALONE STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED AS ON 30.09.2019

Amount in Rs. Lacs

Sr. No.	Particulars	For the Year Ended	
		30.09.2019	31.03.2019
1	Shareholders' Funds		
	(a) Share Capital	433.31	433.31
	(b) Reserves and Surplus	405.24	373.33
	(c) Money received against share warrants	-	-
	Sub-total-Shareholders' Funds	838.54	806.64
2	Share application money pending allotment		
3	Non Current Liabilities		
	(a) Long Term Borrowings	181.51	85.46
	(b) Deferred Tax Liability	5.17	5.17
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	-	-
	Sub-total-Non Current Liabilities	186.68	90.62
4	Current Liabilities		
	(a) Short Term Borrowings	5.05	5.00
	(b) Trade Payables	88.38	64.60
	(c) Other Current Liabilities	18.46	28.10
	(d) Short Term Provisions	26.98	15.77
	Sub-total-Current Liabilities	138.87	113.47
	TOTAL EQUITY AND LIABILITIES	1,164.09	1,010.74
II	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible assets	325.24	312.12
	(ii) Intangible assets	17.52	15.91
	(b) Non Current Investments	24.10	24.10
	(c) Long Term Loans & Advances	31.75	31.75
	(d) Other Non Current Assets	45.74	45.74
	Sub-total-Non Current Assets	444.34	429.61
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	48.43	39.21
	(c) Trade Receivables	294.62	180.70
	(d) Cash & cash equivalents	222.19	202.40
	(e) Short Term Loans & Advances	105.93	105.24
	(f) Other Current Assets	48.57	53.57
	Sub-total-Current Assets	719.75	581.13
	TOTAL ASSETS	1,164.09	1,010.74

For Dr Lalchandani Labs Limited

Dr. Arjan Lalchandani
(Managing Director DIN: 07014579)

New Delhi
11-Nov-19





Cash Flow Statement for NABL Half-Year Ended 30.09.19

(A Brand Of Dr. Lalchandani Labs Limited)

(on CGHS Panel)

Particulars	(Rs. In Lacs)	
	Amount	
A Cash Flow From Operating Activities		
Net Profit/(Loss) Before Tax		43.11
Adjustment For:		
Profit on Sale of Mutual Funds	-	
Depreciation	20.54	
Loss on Sale of Fixed Assets	-	
Interest Expense	7.18	27.72
Operating Profit Before Working Capital Changes		70.83
Changes in Working Capital		
Change in Sundry Debtors	(113.92)	
Change in Other Current Assets & Non Current Assets	5.00	
Change in Trade Payables	23.78	
Changes in Inventories	(9.22)	
Changes in Deferred Tax Liability	-	
Change in Other Current Liabilities	(9.64)	
Direct Taxes Paid	-	(103.99)
Net Cash Flows From Operating Activities(A)		(33.16)
B Cash Flow From Investing Activities		
Purchase of Fixed Assets	(35.27)	
Sale of Fixed assets	-	
Loans and Advances given	(0.69)	
Interest Given		(35.96)
Net Cash Flow From Investing Activities (B)		(35.96)
C Cash Flow From Financing Activities		
Long Term Borrowings taken	96.10	
Interest Paid	(7.18)	88.92
Net Cash Flow From Financing Activities (C)		88.92
Net Change in Cash (A+B+C)		19.79
Cash and Cash Equivalents at the Beginning of Year		202.40
Cash and Cash Equivalents at the End of Year		222.19

