

To,  
The Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Tower  
Dalal Street, Fort  
Mumbai-Maharashtra 400001

Date: 13<sup>th</sup> August, 2024

**Subject: Submission of Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June, 2024**

**Ref: Scrip Code: 526546, ISIN: INE493D01013.**

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBT (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

1. Considered and approved **Unaudited Financial Results** along with Limited Review Report for the Quarter ended on 30<sup>th</sup> June, 2024.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Tuesday, 13<sup>th</sup> August, 2024.

You are requested to take the same on your record.

Thanking You

Yours faithfully

**For CHOKSI LABORATORIES LIMITED**

**PRAKHAR DUBEY  
COMPANY SECRETARY &  
COMPLIANCE OFFICER**



# PRATEEK JAIN & CO.

CHARTERED ACCOUNTANTS

212, SHALIMAR CORPORATE CENTRE, 8-B, SOUTH TUKOGANJ,

INDORE (M.P.) 452001

PH. 9827013187, 731-3590283

E-MAIL: [caofficepjain@gmail.com](mailto:caofficepjain@gmail.com)

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

To,  
The Board of Directors  
**Choksi Laboratories Limited**  
Indore (M.P.) - 452001

We have reviewed the accompanying statement of unaudited financial results of **CHOKSI LABORATORIES LIMITED** ("the Company") for the quarter ended **June 30, 2024** ("the statement") attached herewith, being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the listing regulations").

This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) 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 statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE 2410) "Review of Interim Financial Information Performed by 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.



# PRATEEK JAIN & CO.

CHARTERED ACCOUNTANTS

212, SHALIMAR CORPORATE CENTRE, 8-B, SOUTH TUKOGANJ,  
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in all material respect in accordance with the applicable recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR PRATEEK JAIN AND CO.  
CHARTERED ACCOUNTANTS  
FRN-009494C



*Prateek Jain*

PRATEEK JAIN  
PROPRIETOR  
M.NO.079214

Date: 13<sup>th</sup> August, 2024

Place: Indore

UDIN: 24079214BKGYVO3918



**CHOKSI LABORATORIES LIMITED****Statement of Unaudited Financial Results for the Quarter & 3 Month Ended on 30th June'2024**

(Rs. In Lacs)

Sl. No.	PARTICULARS	Quarter ended			Year ended
		3 Month ended	Preceding 3 Month ended	Corresponding 3 months ended in the previous year	Year to Date figures for the current period
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I	<b>Revenue from Operations</b>	1073.64	1112.03	882.95	3669.51
II	Other Operating Revenue	0.54	6.43	5.05	16.41
III	<b>Total Revenue from Operations (Net) (I+II)</b>	<b>1074.18</b>	<b>1118.46</b>	<b>888.00</b>	<b>3685.92</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	87.63	88.52	59.80	255.94
	(b) Employee benefits expenses	393.86	394.13	352.58	1454.88
	(c) Finance Cost	71.89	76.94	81.91	300.53
	(d) Depreciation and amortisation expenses	150.38	149.07	138.77	571.35
	(e) Laboratory Maintainance Expenses	115.76	92.88	82.65	346.57
	(f) Power & Fuel Charges	26.83	18.14	23.40	83.80
	(g) Other expenses	166.33	170.10	126.60	506.53
	<b>Total Expenses</b>	<b>1,012.68</b>	<b>989.78</b>	<b>865.71</b>	<b>3,519.60</b>
V	<b>Profit / (Loss) from operations before exceptional items and tax (III-IV)</b>	<b>61.50</b>	<b>128.68</b>	<b>22.29</b>	<b>166.32</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>61.50</b>	<b>128.68</b>	<b>22.29</b>	<b>166.32</b>
VIII	<b>Tax Expenses</b>				
	(a) Current Tax	10.51	19.36	3.49	27.64
	(b) Income Tax Earlier Year	-	1.28	0.66	6.43
	(c) Mat Credit Entitlement	(10.51)	(19.36)	(3.49)	(27.64)
	(d) Deferred Tax	19.43	59.13	(14.16)	48.91
	<b>Net Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>42.07</b>	<b>68.27</b>	<b>35.79</b>	<b>110.98</b>
IX	<b>Other Comprehensive Income</b>				
X	(a) (i) Items that will not be reclassified to profit & loss	0.61	(18.43)	0.11	2.43
	(ii) Income tax relating to items that will not be reclassified to profit & loss	(0.16)	4.79	(0.03)	(0.63)
	(b) (i) Items that will be re-classified to profit & loss	7.35	(3.46)	-	(3.46)
	(ii) Income tax relating to items that will be reclassified to profit & loss	(1.91)	0.90	-	0.90
	<b>Total Comprehensive Income (IX+X)</b>	<b>47.96</b>	<b>52.07</b>	<b>35.87</b>	<b>110.22</b>
XI	Details of equity share capital				
XII	(a) Paid-up equity share capital	696.52	696.52	696.52	696.52
	(b) Face value of equity share capital (in Rs)	10.00	10.00	10.00	10.00
	Earnings per equity share (for continuing operations)				
XIII	(a) Basic	0.60	0.98	0.51	1.59
	(b) Diluted	0.60	0.98	0.51	1.59
	Earnings per equity share for (Dis-continuing operations)				
XVI	(a) Basic	-	-	-	-
	(b) Diluted	-	-	-	-
	Earnings per equity share (for Dis-continued and continuing operations)				
XV	(a) Basic	0.60	0.98	0.51	1.59
	(b) Diluted	0.60	0.98	0.51	1.59

For Choksi Laboratories Limited

Cont...

  
**Managing Director**

**Corporate Office & Central Laboratory :**

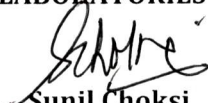
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Email : [bd@choksilab.com](mailto:bd@choksilab.com)  
Website : [www.choksilab.com](http://www.choksilab.com)

**Notes to the results :**

- 1 The above financial results have been prepared as per the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and 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 and other accounting principles generally accepted in India.
- 2 The above Financial Results for the quarter ended on 30th June 2024 have been reviewed by the Audit Committee and approved & taken on record by the Board at their Board meeting held on Tuesday, 13th August 2024.
- 3 The results for the quarter ended 30th June 2024 were subjected to "Limited Review" by the auditors and their report contains no qualification.
- 4 The figures for the quarter ended March 31, 2024 are balancing figures between audited figures in respect of full financial year ended March 31, 2024 and the unaudited published figures upto December 31, 2023 being the end of third quarter of the financial year which were subjected to limited review.
- 5 Depreciation on fixed assets is provided on straight line method as per the estimated remaining useful life of assets.
- 6 The Company has identified "Analysis and Testing" as the single operating segment for the continued operations in the financial statements as per Ind AS 108 "Operating Segments."
- 7 Earnings per share amount is shown in Rupees.
- 8 For any queries e\_mail at [compliance\\_officer@choksilab.com](mailto:compliance_officer@choksilab.com)

**For and on behalf of the Board of Directors of  
CHOKSI LABORATORIES LIMITED**



  
**Sunil Choksi**  
**Managing Director**  
**DIN 00155078**

**Date: 13<sup>th</sup> August 2024**  
**Place: Indore**