

November 02, 2023

National Stock Exchange of India Limited Exchange Plaza,

Plot No. C/1, G Block,

Bandra Kurla Complex, Bandra (E)

Mumbai – 400 051

Symbol: LALPATHLAB

**BSE Limited** 

Corporate Relationship Department

Phiroze Jeejeebhoy Towers

**Dalal Street** 

Mumbai – 400 001

Scrip Code: 539524

Sub: <u>Un-audited Financial Results for the Quarter & Half Year ended September 30, 2023</u>

Ref: Compliances under SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

Please take note that the Board of Directors in their meeting held today i.e. November 02, 2023 inter-alia considered and approved the Un-Audited (Standalone & Consolidated) Financial Results of the Company for the Quarter & Half Year ended September 30, 2023.

A signed copy of the above Financial Results along with Limited Review Report issued thereon by the Statutory Auditors of the Company under Regulation 33 of the Listing Regulations are attached herewith as **Annexure-I**.

The Board Meeting commenced at 10:30 A.M and concluded at 01:30 P.M. (IST).

We request you to please take the same on record.

Thanking You,

Yours Faithfully,

For Dr. Lal PathLabs Limited

Vinay Gujral

**Company Secretary & Compliance Officer** 

Encl.: As above

Chartered Accountants
7th Floor Building 10
Tower B
DLF Cyber City Complex
DLF City Phase II
Gurugram-122 002
Haryana, India

Tel: +91 124 679 2000 Fax: +91 124 679 2012

# INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

## To The Board of Directors of Dr. Lal PathLabs Limited

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Dr. Lal PathLabs Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended 30 September, 2023 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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. Accordingly, we do not express an audit opinion.
- The Statement includes the results of the entities listed in Annexure A.
- 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The consolidated unaudited financial results includes the interim financial information/ financial results of three subsidiaries which have not been reviewed by their auditors, whose interim financial information/ financial results reflect total assets of Rs. 199 million as at 30 September, 2023, total revenues of Rs. 44 million and Rs. 85 million for the quarter and six months ended 30 September, 2023 respectively, total profit after tax of Rs. 4 million and Rs. 5 million for the quarter and six months ended 30 September, 2023 respectively, total comprehensive income of Rs. 4 million and Rs. 3 million for the quarter and six months ended 30 September, 2023 respectively and net cash outflows of Rs. 25 million for the six months ended 30 September, 2023 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information/ financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information/ financial results certified by the Management.

## For Deloitte Haskins & Sells LLP

Chartered Accountants (Firm's Registration No. 117366W/W-100018)

Jitendra Agarwal

Partner

(Membership No. 87104)

(UDIN: 230 87104 BGYLAY 6891)

Place: Gurugram

Date: 2 November, 2023

## Annexure A

## List of entities consolidated

a) Parent Company: Dr. Lal PathLabs Limited

## b) Subsidiaries held directly

S. No.	Name of the Entity	
1	Paliwal Diagnostics Private Limited	
2	Paliwal Medicare Private Limited	
3	Dr. Lal PathLabs Nepal Private Limited	
4	Dr. Lal PathLabs Bangladesh Private Limited	
5	Dr. Lal Ventures Private Limited	
6	PathLabs Unifiers Private Limited	
7	Dr. Lal PathLabs Kenya Private Limited	
8	Suburban Diagnostics (India) Private Limited	

## c) Subsidiaries held indirectly

S. No.	Name of the Entity
1	Centrapath Labs Private Limited
2	APRL PathLabs Private Limited
3	Chanre Laboratory Private Limited



## A Da Lat PathLabs

## Dr. Lai PathLabs Limited

Dr. Lai PathLabs Limited
CIN: L74899DL1995PLC065388
Regd. Office: Block E, Sector-1B, Rohini, New Delhi-110085, New Delhi
Corporate Office: 12th Floor, Tower B, SAS Tower, Medicity, Sector-38, Gurgaon = 122 001, Haryana
Phone: +91 124 3016500 | Fax: +91 124 4234468; Website: www.laipathlabs.com; Email: cs@laipathlabs.com

Statement of Consolidated Unaudited Financial Results for the quarter and six months ended 30 September, 2023

		30 September, 2023	ended 30 June, 2023	months ended in previous year 30 September, 2022	Year to date figures for the current period ended 30 September, 2023	Year to date figures for the pervious period ended 30 September, 2022	Previous year ended 31 March, 2023
1	Income	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
÷							
	(a) Revenue from operations	6,013	5,410	5,338	11,423	10,365	20,169
	(b) Other income	181	144	87	325	170	417
2	Total income Expenses	6,194	5,554	5,425	11,748	10,535	20,586
4	(a) Cost of materials consumed	76.					
	(b) Employee benefits expense	1,224	1,131	1,162	2,355	2,304	4,472
	(c) Finance costs	1,054	1,047	909	2,101	1,877	3,765
	(d) Depreciation and amortisation expense	359	351	109	158	194	375
	(e) Fees to collection centers/channel partners	852	745	743	710 1,597	747	1,502
	(f) Other expenses	1,105	1,025	1,086		1,439	2,820
	Total expenses	4,672	4,379	4,397	2,130 9,051	2,132 8,693	4,213 17,147
3	Profit before tax	1,522	1,175	1,028	2,697	1,842	
4	Tax expense	2,022	4,475	1,028	2,097	1,042	3,439
	(a) Current tax	431	379	372	810	620	1,079
	(b) Deferred tax	(16)	(40)	(68)	(56)	(84)	(51
	Total tax expense	415	339	304	754	536	1,028
5	Profit for the period (A)	1,107	836	724	1,943	1,306	2,411
6	Other comprehensive income		57.7./		20.00	2,500	2,422
	Items that will not be reclassified to profit or loss -Remeasurement of the defined benefit obligations	(2)	6	38	4	33	26
	-Income tax in relation to the items that will not be reclassified to profit or loss Items that may be reclassified to profit or loss	1	(2)	(9)	(1)	(8)	(6
	-Exchange differences on translation of foreign operations	(8)	(2)		(2)	(1)	(4
_	Total other comprehensive income/ (loss) (B)	(1)	2	29	1	24	16
7	Total comprehensive income (A+B)	1,106	838	753	1,944	1,330	2,427
	Profit for the period attributable to:  Owners of the Company				0.00000	20.75400	
	Non-controlling interest	1,093	826	717	1,919	1,294	2,389
	Non-controlling interest	14	10	7	24	12	22
_	Other comprehensive income for the period attributable to:	1,107	836	724	1,943	1,306	2,411
	Comprehensive income for the period attributable to:						
	Owners of the Company Non-controlling interest	(1)	2	28 1	1	24	16
		(1)	2	29	1	24	16
	Total comprehensive income for the period attributable to:						-77
		7,170,041	100.00				
	Owners of the Company	1,092	828	745	1,920	1,318	2,405
	Non-controlling interest	14	10	8	24	12	22
70.		1,106	838	753	1,944	1,330	2,427
8	Paid-up equity share capital (Face value of Rs. 10 per share)	835	834	834	835	834	834
9	Other equity						15,829
10	Earnings per share (Rs.) (Face value of Rs. 10 per share)(not annualised)						
	-Basic -Diluted	13.16 13.12	9.95 9.93	8.64 8.60	23.11 23.05	15.61 15.55	28.82 28.74

For Identification Only Deloitte Haskins & Sells LLP

### Dr. Lal PathLabs Limited

### Notes:

- The above consolidated results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 2 November, 2023.
  The limited review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and six months ended September 30, 2023 and they have expressed an unmodified conclusion on the aforesaid results.
- ii. The above consolidated results represent consolidated results of the Company and its subsidiaries (together referred to as 'the Group').
- These financial results of the Group have been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- Iv. During the quarter and six months ended 30 September 2023, the Parent Company has issued 11,000 and 52,000 equity shares of face value of Rs. 10 each respectively, on exercise of employee stock options.

Further, during the quarter and six months ended 30 September 2023, the Parent Company has issued 49,975 equity shares of face value of Rs. 10 each , to "Dr. Lal Pathlabs Employee Welfare Trust" under Employee Stock Option Plan, 2022 ("ESOP Plan, 2022").

v. The Board of Directors of the Parent Company had approved an interim dividend of INR 6 per equity share (face value of INR 10 each) at their meeting held on 27 July, 2023 and this was paid on 23 August, 2023.

The Board of Directors of the Parent Company had proposed final dividend of INR 6 per equity share (face value of INR 10 each) for the financial year ended 31 March, 2023. The same was approved by the shareholders in the Annual General Meeting held on 12 September, 2023 and this was paid on 15 September, 2023.

vi. The Hon'ble New Delhi Bench and Hon'ble Ahmedabad Bench of the National Company Law Tribunal ('Hon'ble Tribunal' or 'NCLT') sanctioned the Scheme of Amalgamation ('Scheme') between the Parent Company (Transferee Company) and its wholly owned subsidiary (Transferor Company) by the name APL Institute of Clinical Laboratory & Research Private Limited (APL) on 13 May, 2022 and 17 March, 2023 respectively.

The appointed date as per Scheme was 1 April, 2020. The Scheme had envisaged transfer of all properties, rights, assets, interests and claims of the Transferor Company to the Transferee Company

Pursuant to the Scheme becoming effective, the amalgamation had been accounted for under the 'pooling of interests' method in accordance with Ind AS 103 "Business Combinations" and the assets, liabilities and reserves of the Transferor Company had been accounted for at their book value, in the books of Transferee Company.

Accordingly, the results for the quarter and six months ended 30 September 2022, have been restated to give effect of the amalgamation.

- vii. The Board of Directors of the subsidiaries, Paliwal Medicare Private Limited (PMPL) and Paliwal Diagnostics Private Limited (PDPL) in their meetings held on 25 October, 2021 and 25 October, 2021 respectively had approved the "Scheme of Amalgamation" of PMPL with PDPL w.e.f 1 April, 2021, the appointed date. As per the said scheme, the undertaking of PMPL shall stand transferred to and vested in PDPL on a going concern basis without any further act, deed of matter. The scheme of amalgamation is subject to approval by the shareholders of the respective companies, National Company Law Tribunal and other statutory approvals.
- viii. The Board of Directors, which has been identified as being the chief operating decision maker (CODM), evaluates the Group's performance, allocates resources based on the analysis of the various performance indicators of the Group as a single unit. Therefore there is no reportable segment for the Group, in accordance with the requirements of Indian Accounting Standard 108 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules, 2015.
- ix. The Indian Parliament has approved the Code on Social Security, 2020 ('the Code') which, inter alia, deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India. The effective date of the Code is yet to be notified. In view of this, the Group is in the process of assessing the impact of the relevant provisions.
- Refer to Annexure A for Statement of Consolidated Assets and Liabilities.

For and on behalf of the Board of Directors of

Dr. Lal PathLabs Limited

(Hony) Brig. Dr. Arvind Lal

Executive Chairman

Place: Gurugram

Date: 2 November, 2023

Deloitte Haskins & Sells LLP

For Identification Only

	imited	
Statement of Consolidated As		ons except as stated
Particulars	As at 30 September, 2023	As at 31 March, 2023
No. of Contract of	(Unaudited)	(Audited)
Assets		
1 Non-current assets		
(a) Property, plant and equipment	1,912	2,004
(b) Capital work-in-progress	98	30
(c) Right-of-use assets (d) Investment Property	1,558	2,00
(e) Goodwill	340	12/102
(f) Other intangible assets	5,478	5,470
(g) Intangible assets under development	3,292	3,56
(h) Financial assets	13	20
(i) Loans		1
(ii) Other financial assets	247	40:
(i) Non-current tax assets (net)	206	205
(j) Deferred tax assets (net)	462	404
(k) Other non-current assets	59	14
Total non-current assets	13,665	14,12
2. Current assets		
(a) Inventories		220
(b) Financial assets	409	338
(i) Investments		1,499
(ii) Trade receivables	1,104	708
(iii) Cash and cash equivalents	1,200	2,637
(iv) Bank balances other than (iii) above	6,664	4,017
(v) Loans	12	14
(vi) Other financial assets	327	357
(c) Other current assets	217	160
Total current assets	10,788	9,730
Total assets	24,453	23,855
Equity and liabilities	24,433	25,055
1. Equity		
(a) Equity share capital	835	834
(b) Other equity	16,887	15,829
Equity attributable to the owners of the Company	17,722	16,663
Non-controlling interest	339	332
Total equity	18,061	16,995
2. Liabilities		
Non-current liabilities	1	
(a) Financial liabilities		
(i) Borrowings	417	833
(ii) Lease liabilities	1,236	1,300
(b) Deferred tax liabilities (net)	32	29
Total non-current liabilities	1,685	2,162
Current liabilities		- conference
(a) Financial liabilities		
(i) Borrowings	833	1,533
(ia) Lease liabilities	506	529
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises; and	82	66
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,854	1,495
Sub-total	1,936	1,561
(iii) Other financial liabilities	480	463
(b) Provisions	333	291
(c) Current tax liabilities (net)	250	5
(d) Other current liabilities	369	316
Total current liabilities	4,707	4,698
Total liabilities	6,392	6,860
Total equity and liabilities	24,453	23,855



B- 1-18-111 1 11	-14-4	Annexure E
Dr. Lal PathLabs Lie		
Consolidated Cash Flow		millions except as stated)
	Year to date figures for	Year to date figures for
Particulars	the current period ednded 30 September, 2023	the previous period ednded 30 September,
	(Unaudited)	2022 (Unaudited)
	(53,000)	(Gildalitea)
Cash flows from operating activities		
Profit for the year	1,943	1,306
Adjustments for :	1.00.00	
Tax expense	754	536
Interest income	(245)	(145
Gain on sale or fair valuation of investments	(55)	(16
Surrender value of keyman insurance policy	(5)	(2
Profit on disposal/discard of property, plant and equipment	(1)	(6
Expense recognised in respect of employee share based compensation Finance cost	113	96
Depreciation and amortisation expense	157	194
Provision for impairment of trade receivables and advances	710	747
Bad debts and advances written off (net)	10	10
Security deposits amortisation		4
Remeasurement of the defined benefit obligation	4	33
Exchange differences on translation of foreign operations	(2)	(1
Operating profit before working capital changes	3,384	2,774
VAPONISTRANCE IN THE TOTAL TO		
Adjustment for (increase)/decrease in operating assets:		
(Increase) in inventories	(71)	(19
(Increase) in trade receivables	(158)	(92)
Decrease in loans	3	
Decrease in other financial assets (Increase)/decrease in other assets	20	12
Adjustment for increase/(decrease) in operating liabilities:	(61)	41
Increase in trade payables	375	247
Increase in other financial liabilities	3/3	217 100
Increase/(decrease) in provisions	42	(13)
Increase/(decrease) in other liabilities	53	(59)
Cash generated from operations	3,619	2,961
Income taxes paid	(565)	(545)
Net cash generated by operating activities (a)	3,054	2,416
Cash flows from investing activities		
Payments for purchase of property, plant and equipment	(252)	(273)
Proceeds from disposal of property, plant and equipment Payments for purchase of other intangible assets	7	1
Interest received	(25)	(18)
Payments for business purchase on slump sale basis*	274	256
Net cash outflow for investment in subsidaries		(11)
Payments for purchase of investments in mutual funds	(1,087)	(164)
Proceeds from sale of investments in mutual funds	1,538	1,513
Bank deposits placed with the banks	(7,030)	(7,797)
Bank deposits with banks encashed	4,522	5,362
Net cash used in investing activities (b)	(2,053)	(3,211)
Cash flows from financing activities	250	
Proceeds from exercise of share options	18	3
Interest paid Repayment of borrowings	(55)	(77)
Repayment of lease liability	(1,117)	(1,087)
Interest paid on lease liability	(168)	(170)
Dividend paid on equity shares	(103)	(117)
	(1,013)	(1,030)
Net cash generated used in financing activities (c)	(2,438)	(2,478)
	(27.557)	10/110/
Net increase in cash and cash equivalents (a+b+c)	(1,437)	(3,273)
Cash and cash equivalents at the beginning of the year	2,637	3,782
Cash and cash equivalents at the end of the year	1,200	509
Parameter of and and and and and		
Components of cash and cash equivalents	7004	T all all
Cash on hand Balance with scheduled banks:	12	13
on current accounts	171	102
- on cash credit accounts	19	102
- deposits with maturity of less than 3 months	998	376
Cash and cash equivalents in Cash Flow Statement	1,200	509
*Value of assets and liabilities acquired on business purchase through slump sale have		302
ncluded in movement of respective assets and liabilities		



Chartered Accountants 7th Floor Building 10 Tower B DLF Cyber City Complex DLF City Phase II Gurugram-122 002 Haryana, India

Tel: +91 124 679 2000 Fax: +91 124 679 2012

# INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

## To The Board of Directors of Dr. Lal PathLabs Limited

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Dr. Lal PathLabs Limited ("the Company"), for the quarter and six months ended 30 September, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)

Jitendra Agarwal

(Partner)

(Membership No. 87104)

(UDIN: 23087104 BGYLAX 9699)

Place: Gurugram

Date: 2 November, 2023



## Dr. Lal PathLabs Limited

## CIN: L74899DL1995PLC065388

Regd. Office : Block E, Sector-18, Rohini, New Delhi- 110085

Corporate Office: 12th Floor, Tower B, SAS Tower, Medicity, Sector-38, Gurgaon – 122 001, Haryana Phone: +91 124 3016500 | Fax: +91 124 4234468; Website: www.lalpathlabs.com; Email: cs@lalpathlabs.com

Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30 September, 2023

						Illion except as stated)	
	Particulars	3 months ended 30 September, 2023	Preceding 3 months ended 30 June, 2023	Corresponding 3 months ended in previous 30 September, 2022	Year to date figures for the current period ended 30 September, 2023	Year to date figures for the previous period ended 30 September, 2022	Previous year ended 31 March, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	5,317	4,801	4,681	10,118	9,086	17,690
	(b) Other income	141	150	77	291	265	466
	Total income	5,458	4,951	4,758	10,409	9,351	18,156
2	Expenses						
	(a) Cost of materials consumed	1,043	990	1,024	2,033	2,024	3,896
	(b) Employee benefits expense	901	898	760	1,799	1,569	3,155
	(c) Finance costs	71	73	100	144	177	344
	(d) Depreciation and amortisation expense	191	184	215	375	405	821
	(e) Fees to collection centers/channel partners	808	706	701	1,514	1,362	2,665
	(f) Other expenses	935	849	890	1,784	1,728	3,367
	Total expenses	3,949	3,700	3,690	7,649	7,265	14,248
3	Profit before tax	1,509	1,251	1,068	2,760	2,086	3,908
4	Tax expense						
	(a) Current tax	398	359	342	757	575	1,014
	(b) Deferred tax	(19)	(44)	(63)	(63)	(75)	(30
	Total tax expense	379	315	279	694	500	984
5	Profit for the period (A)	1,130	936	789	2,066	1,586	2,924
6	Other comprehensive income						
	Items that will not be reclassified to profit or loss -Remeasurement of the defined benefit obligations	(5)	6	35	1	31	26
	-Income tax in relation to the items that will not be reclassified to profit or loss	1	(1)	(9)	-	(8)	(7
	Total other comprehensive income/(loss) (B)	(4)	5	26	1	23	19
7	Total comprehensive income (A+B)	1,126	941	815	2,067	1,609	2,943
8	Paid-up equity share capital (Face value of Rs. 10 per share)	835	834	834	835	834	834
9	Other equity						16,065
10	Earnings per share (Rs.) (Face value of Rs. 10 per share) (not annualised)						
	- Basic	13.60	11.28	9.52	24.88	19.15	35.28
	- Diluted	13.57	11.25	9.48	24.82	19.07	35.17



### Dr. Lal PathLabs Limited

## Notes:

- I. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 2 November, 2023. The limited review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and six months ended 30 September, 2023 and they have expressed an unmodified conclusion on the aforesaid results.
- ii. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- iii. During the quarter and six months ended 30 September 2023, the Company has issued 11,000 and 52,000 equity shares of face value of Rs. 10 each respectively, on exercise of employee stock options.

Further, during the quarter and six months ended 30 September 2023, the Company has issued 49,975 equity shares of face value of Rs. 10 each , to "Dr. Lal Pathlabs Employee Welfare Trust" under Employee Stock Option Plan, 2022 ("ESOP Plan, 2022").

iv. The Board of Directors of the Company had approved an interim dividend of Rs. 6 per equity share (face value of INR 10 each) at their meeting held on 27 July, 2023 and this was paid on 23 August, 2023.

The Board of Directors of the Company had proposed final dividend of Rs. 6 per equity share (face value of INR 10 each) for the financial year ended 31 March, 2023. The same was approved by the shareholders in the Annual General Meeting held on 12 September, 2023 and this was paid on 15 September, 2023.

v. The Hon'ble New Delhi Bench and Hon'ble Ahmedabad Bench of the National Company Law Tribunal ('Hon'ble Tribunal' or 'NCLT') sanctioned the Scheme of Amalgamation ('Scheme') between the Company (Transferee Company) and its wholly owned subsidiary (Transferor Company) by the name APL Institute of Clinical Laboratory & Research Private Limiter (APL) on 13 May, 2022 and 17 March, 2023 respectively.

The appointed date as per Scheme was 1 April, 2020. The Scheme had envisaged transfer of all properties, rights, assets, interests and claims of the Transferor Company to the Transferee Company

Pursuant to the Scheme becoming effective, the amalgamation had been accounted for under the 'pooling of interests' method in accordance with Ind AS 103 "Business Combinations" and the assets, liabilities and reserves of the Transferor Company had been accounted for at their book value, in the books of Transferee Company.

Accordingly, the results for the quarter and six months ended 30 September 2022 have been restated to give effect of the amalgamation.

- vi. The Board of Directors of the Company, which has been identified as being the chief operating decision maker (CODM), evaluates the Company's performance, allocates resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore there is no reportable segment for the Company, in accordance with the requirements of Indian Accounting Standard 108- 'Operating Segments', notified under the Companies (Indian Accounting Standard) Rules 2015
- Standard) Rules. 2015.
  The Indian Parliament has approved the Code on Social Security, 2020 ('the Code') which, inter alia, deals with employee benefits during employment and post-employment. The Code has been published in the Gazette of India. The effective date of the Code is yet to be notified. In view of this, the Company is in the process of assessing the impact of the relevant provisions.
- viii. Refer Annexure A for Statement of Standalone Assets and Liabilities.

For and or pehalf of the Board of Directors of

Dr. Lal PathLabs Limited

(Hony) Brig. Dr. Arvind Lal

Executive Chairman

Place: Gurugram

Date: 2 November, 2023

For Identification Only

Deloitte Haskins & Sells L! P

Particulars		Dr. Lal PathLabs L Statement of Standalone Ass	ets and liabilities	m millions except as stated)
1. Non-current assets   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,586   1,573   1,57	nate	Particulars	30 September, 2023	As at 31 March, 2023
(a) Property, plant and equipment (b) Capital work-in-progress (c) Righty-druse assets (d) Investment property (d) Goodwill (1) Other intangible assets (d) Intestination assets (e) Interface assets (f) Investment property (g) Intangible assets under development (h) Financial assets (i) Investments (ii) Under financial assets (i) Investments (iii) Under financial assets (i) Non-current tax assets (net) (j) Defered tax assets (net) (k) Other non-current assets (s) Other non-current assets (s) Other non-current assets (s) Investments (s) Other non-current assets (s) Investments (s) Inve		current assets	(Unaudited)	(Audited)
(b) Capital work-in-progress   97	0107000			
(c) Right-of-use assets	100000	- 1 5.1 M. B.	1,586	1,661
Investment property   340				30
(a) Goodwill (f) Other intangible assets (g) Intangible assets under development (h) Financial assets (i) Investments (ii) Chars (iii) Other financial assets (iiii) Other financial assets (iiii) Other financial assets (iiii) Other financial assets (iiii) Deferred tax assets (net) (ix) Other non-current assets (ix) Other non-current assets (ix) Other non-current assets (ix) Inventories (ix) Inve			17 Mag 2004	1,791
(i) Other intangible assets upder development (1) Investments (1) Investments (1) Loans (1) Deferred tax assets (net) (1) Deferred tax assets (net) (2) Deferred tax assets (net) (3) Deferred tax assets (net) (4) Other non-current assets (15,003 (1) Deferred tax assets (net) (2) Deferred tax assets (net) (3) Deferred tax assets (net) (4) Other non-current assets (15,003 (1) Tade receivables (1) Investments (1) Inves		The first of the first of the second		11
(h) Financial assets (i) Loans (ii) Loans (iii) Loans (iii) Unter financial assets (iii) Non-current tax assets (net) (i) Deferred tax assets (net) (i) Deferred tax assets (net) (i) Deferred tax assets (ii) Total non-current sasets  7 total non-current assets  2. Current assets  (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (vi) Loans (vi) Other financial assets (c) Other current assets  7 total current assets  2 assets  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity 17,265  Current liabilities  (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings (c) Lease liabilities (c) Ford outstanding dues of micro enterprises and small enterprises Total outstanding dues of micro enterprises and small enterprises (iii) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Ford outstanding dues of micro enterprises and small enterprises (iv) Current tax liabilities (iv) Ford outstanding dues of micro enterprises and small enterprises (iv) Current tax liabilities (iv) Ford outstanding dues of reciditors other than micro enterprises and small enterprises (iv) Current tax liabilities (iv) Current tax liabilities (iv) Current tax liabilities (iv) Other current liabilities (iv) Current tax liabilities (iv) Other current liabilities (iv) Current tax liabilities	7.00			152
(i) Investments (iii) Other financial assets (iiii) Other financial assets (iiii) Other financial assets (iii) Other financial assets (i) Defered tax assets (net) (ii) Other non-current assets  7	(g)	Intangible assets under development	13	20
(ii) Cher financial assets (iii) Other financial assets (i) Non-current tax assets (net) (i) Deferred tax assets (net) (i) Deferred tax assets (net) (ii) Deferred tax assets (iii) Total non-current assets (iii) Total non-current assets (iii) Investments (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iiii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Bank balances other than (iii) above (iv) Cher financial assets (iv) Other financial assets (iv) Other funancial assets (iv) Other current liabilities (iv) Other current	(h)			
(iii) Other financial assets (net) (Non-current tax assets (net) (15 assets (16 asset			10,720	10,720
(i) Non-current tax assets (net) (j) Deferred tax assets (net) (388 (k) Other non-current assets 36 (k) Other non-current assets 37,003 (a) Inventories (b) Financial assets (ii) Investments 322 (iii) Trade receivables 380 (iii) Cash and cash equivalents 392 (iii) Cash and cash equivalents 394 (iv) Bank balances other than (iii) above 5,477 (v) Loans (vi) Other financial assets 279 (vi) Correct cassets 206 (c) Other current assets 279 (c) Other current liabilities 27,265 (c) Other current liabilities (c) Denrowings (c) Denrow		1 Mar (2007) 44 - 44	143	1 249
(i) Deferred tax assets (net) (k) Other non-current assets  7 total non-current assets  (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (20) Other current assets (b) Financial assets (vi) Bank balances other than (iii) above (vi) Loans (vi) Other financial assets (vii) Other equity (c) Other current assets (d) Other current liabilities (e) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Forrowings (iii) Lease liabilities (iv) Borrowings (iv)	(1)	[18.1074] POS (10.1011) (19.104) (10.1011) (10.104) (10.104) (10.104)	5000	130
Total non-current assets   15,003			2000	326
2. Current assets  (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (c) Other current assets  Total assets  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity  Total equity  2. Liabilities  Non-current liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ia) Lease liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables  Total outstanding dues of creditors other than micro enterprises and small enterprises sub-total (iii) Other financial liabilities (b) Provisions (c) Current talabilities (d) Other current liabilities (e) Provisions (f) Provisio	0.50.05		36	10
(a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other current assets (iv)	Total	non-current assets	15,003	15,101
(a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other current assets (iv)	Curre	ant accete		
(b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (v) Other financial assets (c) Other current assets  Total assets  206  Total current assets  23,920  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity 17,265 Total equity 2. Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities  Total non-current liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities Total on-current liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises  Sub-total (iii) Other financial liabilities (iv) Provisions (iv) Courrent tax liabilities (iv) Provisions (iv) Courrent tax liabilities (iv) Courrent liabilities (iv) Courrent liabilities (iv) Courrent liab	curre	ant dootto		
(i) Investments 932 (ii) Trade receivables 800 (iii) Cash and cash equivalents 894 (iv) Bank balances other than (iii) above 5,473 (v) Loans 10 (vi) Other financial assets 279 (c) Other current assets 206 Total current assets 206  Total assets 23,920  Equity and liabilities  1. Equity (a) Equity share capital 835 (b) Other equity 17,265 Total equity 18,100  2. Liabilities Non-current liabilities (a) Financial liabilities 1,103 Total non-current liabilities 1,103 Total non-current liabilities 1,103 Total non-current liabilities 1,103 Total non-current liabilities 1,162  Current liabilities 1,163 (i) Borrowings 417 (ii) Lease liabilities 1,163 (ii) Borrowings 833 (ia) Lease liabilities 1,164 (iii) Borrowings 833 (ia) Lease liabilities 1,164 (iii) Other financial liabilities 424 (iii) Trade payables 764 outstanding dues of micro enterprises and small enterprises 764 outstanding dues of creditors other than micro enterprises and small enterprises 8424 (iii) Other financial liabilities 450 (b) Provisions 271 (c) Current tax liabilities (et) 490 (d) Other current liabilities (949 (d) Other current liabilities 4,300 Total current liabilities 5,820	0.00		323	233
(ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank balances other than (iii) above (iv) Dans (v) Other financial assets (c) Other current assets  Total current assets  23,920  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity 17,265 Total equity 18,100  2. Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities  Current liabilities (a) Financial liabilities (b) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small	(b)	[ ] 사용 ( ) - ( )	9.00	792 (20)4000
(iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (c) Other current assets Total current assets  23,920  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity Total equity  2. Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises enterprises and small enterprises and small enterprises enterpris		.,	2000	1,414
(iv) Bank balances other than (iii) above (v) Loans 10 (v) Coher (v) Other financial assets 279 (v) Other financial assets 279 (v) Other current assets 206 (v) Other current assets 206 (v) Other current assets 206 (v) Other current assets 23,920 (v) Other current assets 23,920 (v) Other current diabilities 23,920 (v) Other current diabilities 23,920 (v) Other current diabilities 24,200 (v) Other current diabilities (v) Oth			(25)	633 2,203
(v) Loans       10         (vi) Other financial assets       279         (c) Other current assets       206         Total current assets       8,917         Total assets       23,920         Equity and liabilities       835         1. Equity			500000	3,139
(c) Other current assets Total current assets  70tal assets  23,920  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity Total equity (a) Equity share capital (b) Other equity (c) Equity (d) Equity (e) Equity (e) Equity (f) Eorowings (f) Eorowings (f) Eorowings (f) Eorowings (g) Eorowi		[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]		12
Total current assets  Total assets  Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity 17,265 Total equity 18,100  2. Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Lease liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises and small enterprises (iii) Other financial liabilities (iii) Other financial liabilities (b) Provisions (c) Current liabilities (d) Other current liabilities (e) Current liabilities (f) Says and small enterprises (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiiii) Other current liabilities (iiiiii) Other current liabilities (iii		(vi) Other financial assets	W. A. C.	314
Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity  2. Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities  (a) Financial liabilities (b) Borrowings (iii) Lease liabilities (c) Borrowings (iii) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Borrowings (iv) Borrowings (iv) Lease liabilities (iv) Lease liabilities (iv) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Leas	1.370.00	- 1 (A		153
Equity and liabilities  1. Equity (a) Equity share capital (b) Other equity 17,265  Total equity 18,100  2. Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities  Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (iii) Borrowings (iii) Lease liabilities (iv) Borrowings (iv) Borrowings (iv) Borrowings (iv) Borrowings (iv) Borrowings (iv) Borrowings (iv) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises  Sub-total (iv) Other financial liabilities (b) Provisions (c) Current financial liabilities (d) Other current liabilities (d) Other current liabilities (d) Other current liabilities (d) Total liabilities (d) Total liabilities (e) 5,820	Total	current assets	8,917	8,101
1. Equity (a) Equity share capital (b) Other equity (c) Other equity (d) Total equity (e) Itabilities (e) Financial liabilities (f) Borrowings (g) Lease liabilities (g) Financial liabilities (g) Borrowings (g) Lease liabilities (h) Porrowisions (g) Lease liabilities (h) Provisions (h) Provi	Total	assets	23,920	23,202
(a) Equity share capital (b) Other equity  Total equity  2. Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities  (a) Financial liabilities (b) Borrowings (c) Borrowings (ii) Lease liabilities (iii) Borrowings (iii) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Lease lia	uity and	d liabilities		
(a) Equity share capital (b) Other equity  Total equity  2. Liabilities  Non-current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities  (a) Financial liabilities (b) Borrowings (c) Borrowings (ii) Lease liabilities (iii) Borrowings (iii) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Borrowings (iv) Lease liabilities (iv) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  333  Total current liabilities  Total liabilities  Total liabilities  5,820	Fauit	nv.		
(b) Other equity  Total equity  2. Liabilities  Non-current liabilities (i) Borrowings (ii) Lease liabilities  (ii) Borrowings (iii) Lease liabilities  Current liabilities  (a) Financial liabilities  (i) Borrowings (ii) Borrowings (ii) Lease liabilities  (ii) Borrowings (iii) Borrowings (iii) Lease liabilities  (iii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Sub-total  (iii) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	Commence of the second		835	834
2. Liabilities  Non-current liabilities (a) Financial liabilities (ii) Borrowings (iii) Lease liabilities  Total non-current liabilities  (a) Financial liabilities  (a) Financial liabilities  (i) Borrowings (ia) Lease liabilities  (ii) Trade payables  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises and small enterprises  sub-total  (iii) Other financial liabilities  (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	0.000			16,065
Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities  Total non-current liabilities  (a) Financial liabilities  (b) Borrowings (c) Borrowings (d) Lease liabilities  (a) Financial liabilities (b) Borrowings (c) Borrowings (d) Lease liabilities (d) Trade payables  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	Total	equity	18,100	16,899
Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities  Total non-current liabilities  (a) Financial liabilities  (b) Borrowings (c) Borrowings (d) Lease liabilities  (a) Financial liabilities (b) Borrowings (c) Borrowings (d) Lease liabilities (d) Trade payables  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	Liabil	lities		
(i) Borrowings (ii) Lease liabilities  Total non-current liabilities  (a) Financial liabilities  (a) Formowings (i) Borrowings (i) Borrowings (ii) Lease liabilities  (ii) Trade payables  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  sub-total (iii) Other financial liabilities  (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities  Total liabilities  5,820		- A-S- 0-3-0-5		
(ii) Lease liabilities  Total non-current liabilities  (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (ii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises  sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	(a)	Financial liabilties		
Total non-current liabilities  (a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises  sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities Total current liabilities  Total liabilities  5,820				833
Current liabilities  (a) Financial liabilities (i) Borrowings 833 (ia) Lease liabilities 424 (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises sub-total (iii) Other financial liabilities 450 (b) Provisions 271 (c) Current tax liabilities (net) 249 (d) Other current liabilities 333 Total current liabilities 5,820	~	. T. C.		1,148
(a) Financial liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade payables  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	Total	non-current liabilities	1,520	1,981
(i) Borrowings (ia) Lease liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities  Total liabilities  5,820	Curre	ent liabilities		
(ia) Lease liabilities  (ii) Trade payables  Total outstanding dues of micro enterprises and small enterprises  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises  sub-total  (iii) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  (iii) Trade payables  (iii) 78  1,662  1,740  450  271  249  333  Total current liabilities  5,820	(a)	Financial liabilities		
(ii) Trade payables  Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises  Sub-total  (iii) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  5,820		(i) Borrowings	15251	1,533
Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises  sub-total  (iii) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  78  1,662  1,740  1,740  271  271  249  333  Total current liabilities  5,820			424	440
enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises  sub-total  (iii) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  5,820			78	61
enterprises and small enterprises  sub-total (iii) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities  Total liabilities  5,820		enterprises	, ,	
sub-total         1,740           (iii) Other financial liabilities         450           (b) Provisions         271           (c) Current tax liabilities (net)         249           (d) Other current liabilities         333           Total current liabilities         4,300           Total liabilities         5,820			1,662	1,341
(iii) Other financial liabilities 450 (b) Provisions 271 (c) Current tax liabilities (net) 249 (d) Other current liabilities 333  Total current liabilities 4,300  Total liabilities 5,820			1.740	1,402
(b) Provisions         271           (c) Current tax liabilities (net)         249           (d) Other current liabilities         333           Total current liabilities         4,300           Total liabilities         5,820				429
(c) Current tax liabilities (net) 249 (d) Other current liabilities 333  Total current liabilities 4,300  Total liabilities 5,820	(b)			232
Total current liabilities 4,300  Total liabilities 5,820	(c)		279.000	. 5
Total liabilities 5,820				281
	Total	current liabilities	4,300	4,322
Total equity and liabilities 23,920	Total	liabilities	5,820	6,303
Total equity and natifices	Total	Loguity and liabilities	23 920	23,202
The state of the s	iotal	requiry and natinities	25,320	20,202



Dr. Lai PathLabs Lir		
Standalone Cash Flow S		millions except as stated
Particulars	Year to date figures for the current period ended 30 September, 2023	Year to date figures for the previous period ended 30 September, 2022
Cash flows from operating activities	(Unaudited)	(Unaudited)
Profit for the period	2,066	1,586
Adjustments for :	2,000	1,300
Tax expense	694	500
Interest income  Dividend income from a subsidiary company	(200)	(122
Dividend income from a subsidiary company Gain on sale or fair valuation of investments	(32)	(120
Surrender value of keyman insurance policy	(48)	(8
Sundry balances written back	(5)	- (2
(Profit)/Loss on disposal / discard of property, plant and equipment	(1)	(12)
Expense recognised in respect of employee share based compensation Finance cost	110	89
Depreciation and amortisation expense	144	177
Provision for impairment of trade receivables and advances	375	405
Bad debts and advances written off (net)	1	6
Security deposits amortisation		4
Remeasurement of the defined benefit obligation	1	31
Operating profit before working capital and other changes	3,106	2,537
Changes in working capital:		
Adjustment for (Increase)/decrease in operating assets: (Increase) in inventories		
(Increase) in Inventories (Increase) in trade receivables	(90)	(15)
Decrease in loans	(169)	(66)
(Increase) in other financial assets	14	(1)
(Increase)/decrease in other assets	(53)	36
Adjustment for increase/(decrease) in operating liabilities:	35	
Increase in trade payables	339	265
Increase in other financial liabilities Increase/(decrease) in provisions	31	96
Increase/(decrease) in other liabilities	39 52	(6)
Cash generated from operations	3,272	(39) <b>2,807</b>
Income taxes paid	(535)	(497)
Net cash generated from operating activities (a)	2,737	2,310
Cash flows from investing activities		
Payments for purchase of property, plant and equipment	(213)	(245)
Proceeds from disposal of property, plant and equipment	3	1
Payments for purchase of other intangible assets Dividend received from a subsidiary company	(16)	(11)
Interest received	235	247
Investment in subsidaries		(218)
Payments for purchase of investments in mutual funds	(838)	(1,945)
Proceeds from sale of investments in mutual funds Bank deposits placed with the banks	1,368	995
Bank deposits with banks encashed	(6,134) 3,897	(7,292) 5,157
Net cash used in investing activities (b)		
Cash flows from financing activities	(1,666)	(3,191)
Proceeds from exercise of share options	18	3
Repayment of borrowings	(1,117)	(1,085)
Repayment of lease liability	(141)	(142)
Interest paid on lease liability	(89)	(100)
Interest paid Dividend paid on equity shares	(55)	(77)
CD-47400000000000000000000000000000000000	(996)	(994)
Net cash generated used in financing activities (c)	(2,380)	(2,395)
Net increase/ decrease in cash and cash equivalents (a+b+c)	(1,309)	(3,276)
Cash and cash equivalents at the beginning of the year	2,203	3,513
Cash and cash equivalents at the end of the period/year	894	237
Components of cash and cash equivalents  Cash on hand	9	11
Balance with scheduled banks:		••
- on current accounts	74	38
- on cash credit accounts	19	18
- deposits with maturity of less than 3 months  Total cash and cash equivalents in Cash Flow Statement	792 <b>894</b>	170 237
cash and cash equivalents in cash riow statement	694	23/

