

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

Date: 03rd February,2024

Subject: Submission of Unaudited financial Results along with Limited Review Report for the Quarter and Nine Months ended 31st December, 2023

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 **Un-audited Financial Results** along with Limited Review Reports for the Quarter and Nine month ended on 31st December, 2023.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Saturday, 03rd February 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



Independent Auditor's Review Report on the unaudited Quarterly and year to date 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 **December 31, 2023 and year to date from April 01, 2023 to December 31, 2023** ("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: 03rd February, 2024

Place: Indore

UDIN: 24079214BKGYVD2247

CHOKSI LABORATORIES LTD.

Registered Office : Survey No 9/1, Tulsiana Industrial Park, Kumedi, Indore (MP) 452010

Statement of Unaudited Financial Results for the Quarter and 9 Months Ended on 31st December'2023

(Rs. In Lakhs)

Sl. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to Date figures for the current period ended	Year to Date figures for the previous period ended	Previous Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operation	879.48	795.05	783.58	2557.48	2474.66	3444.05
II	Other Income	0.29	4.64	10.18	9.98	12.56	21.70
III	Total Income (I+II)	879.77	799.69	793.76	2567.46	2487.22	3465.75
IV	Expenses						
	(a) Cost of materials consumed	65.03	42.59	32.75	167.42	158.19	221.24
	(b) Employee benefits expenses	355.16	353.01	325.09	1060.75	997.96	1338.22
	(c) Finance Cost	67.34	74.34	92.99	223.59	255.40	349.23
	(d) Depreciation and amortisation expense	142.68	140.83	136.49	422.28	407.31	549.77
	(e) Laboratories Maintainance Expenses	96.30	74.74	73.11	253.69	237.16	315.43
	(f) Power & Fuel Charges	21.16	21.10	19.18	65.66	65.11	82.86
	(g) Other expenses	117.50	92.33	110.25	336.43	331.08	462.44
	Total expenses	865.17	798.94	789.86	2529.82	2452.21	3319.19
V	Profit/(Loss) before exceptional items and tax (III-IV)	14.60	0.75	3.90	37.64	35.01	146.56
VI	Extraordinary Items	-	-	-	-	-	225.58
VII	Profit/(Loss) before tax (V-VI)	14.60	0.75	3.90	37.64	35.01	372.14
VIII	Tax Expenses						
	(a) Current Tax	3.08	1.71	1.04	8.28	5.50	62.17
	(b) Income Tax Earlier Year	3.00	1.49	-	5.15	-	0.63
	(c) Mat Credit Entitlement	(3.08)	(1.71)	(1.04)	(8.28)	(5.50)	(62.80)
	(d) Deferred Tax	5.36	(1.42)	17.11	(10.22)	12.63	51.14
IX	Profit/(Loss) for the period (VII-VIII)	6.24	0.68	(13.21)	42.71	22.38	321.00
X	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit & loss	6.96	13.79	(1.70)	20.86	(5.10)	0.44
	(ii) Income tax relating to items that will not be reclassified to profit & loss	(1.81)	(3.58)	0.44	(5.42)	1.32	(0.11)
	(b) (i) Items that will be re-classified to profit & loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	11.39	10.89	(14.47)	58.15	18.60	321.33
XII	Details of Equity Share Capital						
	(a) Paid-up equity share capital	696.52	696.52	696.52	696.52	696.52	696.52
	(b) Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
XIII	Earnings per equity share (for continuing operation)						
	(a) Basic	0.09	0.01	(0.19)	0.61	0.32	4.61
	(b) Diluted	0.09	0.01	(0.19)	0.61	0.32	4.61
XIV	Earnings per equity share (for discontinued operation)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XV	Earnings per equity share (for discontinued and continuing operation)						
	(a) Basic	0.09	0.01	(0.19)	0.61	0.32	4.61
	(b) Diluted	0.09	0.01	(0.19)	0.61	0.32	4.61

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For Choksi Laboratories Ltd.


 Director

Notes to the results :

- 1 These results have been prepared as per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 and in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules 2015 as amended and other accounting principles generally accepted in India.
- 2 The figures for the quarter and Nine Month ended on 31st December, 2023 are the balancing figures between unaudited figures in respect of the Nine month ended on December 31, 2023 and the published unaudited figures for Half Year ended on September 30, 2023.
- 3 The above Financial Results for the quarter and nine month ended on 31st December 2023 have been reviewed by the Audit Committee and approved & taken on record by the Board at their Board meeting held on Saturday, 03rd February 2024.
- 4 Depreciation on fixed assets is provided on straight line method as per the estimated remaining useful lives of assets.
- 5 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".
- 6 Figures for the previous periods have been regrouped, wherever necessary and minus figures are shown in brackets.
- 7 Revenue from Operations is shown exclusive of GST
- 8 "Other Income" for the quarter and nine month ended on 31 December 2023 includes :- Interest Income Rs. 9.98 Lacs.
- 9 Earnings per share amount is shown in Rupees.
- 10 For any queries email at compliance_officer@choksilab.com

For and on behalf of the Board of Directors of
CHOKSI LABORATORIES LIMITED
For Choksi Laboratories Ltd.

Sunil Choksi
Managing Director
DIN 00155078


Director

Date: 03rd February 2024
Place: Indore