

## 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	<b>Total Income (I+II)</b>	<b>879.77</b>	<b>799.69</b>	<b>793.76</b>	<b>2567.46</b>	<b>2487.22</b>	<b>3465.75</b>
IV	<b>Expenses</b>						
	(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
	<b>Total expenses</b>	<b>865.17</b>	<b>798.94</b>	<b>789.86</b>	<b>2529.82</b>	<b>2452.21</b>	<b>3319.19</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>14.60</b>	<b>0.75</b>	<b>3.90</b>	<b>37.64</b>	<b>35.01</b>	<b>146.56</b>
VI	Extraordinary Items	-	-	-	-	-	225.58
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>14.60</b>	<b>0.75</b>	<b>3.90</b>	<b>37.64</b>	<b>35.01</b>	<b>372.14</b>
VIII	<b>Tax Expenses</b>						
	(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	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>6.24</b>	<b>0.68</b>	<b>(13.21)</b>	<b>42.71</b>	<b>22.38</b>	<b>321.00</b>
X	<b>Other Comprehensive Income</b>						
	(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	<b>Total Comprehensive Income (IX+X)</b>	<b>11.39</b>	<b>10.89</b>	<b>(14.47)</b>	<b>58.15</b>	<b>18.60</b>	<b>321.33</b>
XII	<b>Details of Equity Share Capital</b>						
	(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	<b>Earnings per equity share (for continuing operation)</b>						
	(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	<b>Earnings per equity share (for discontinued operation)</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XV	<b>Earnings per equity share (for discontinued and continuing operation)</b>						
	(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