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# INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF Dr. Lal PathLabs Limited

### **Opinion and Conclusion**

We have (a) audited the Consolidated Financial Results for the year ended 31 March, 2024 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March, 2024 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended 31 March, 2024" of **Dr. Lal PathLabs Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

### (a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements of subsidiaries referred to in Other Matters section below, the Consolidated Financial Results for the year ended 31 March, 2024:

- (i) includes the results of the following entities:
  - a) Parent CompanyDr Lal PathLabs Limited
  - b) Subsidiaries held directly
    - 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
    - 1. Centrapath Labs Private Limited
    - 2. APRL PathLabs Private Limited
    - 3. Chanre Laboratory Private Limited
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (III) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March, 2024.



### (b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March, 2024

With respect to the Consolidated Financial Results for the quarter ended 31 March, 2024, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

### Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended 31 March, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

### Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March, 2024, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March, 2024 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



### **Auditor's Responsibilities**

### (a) Audit of the Consolidated Financial Results for the year ended 31 March, 2024

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March, 2024 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results,
  whether due to fraud or error, design and perform audit procedures responsive to those risks, and
  obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk
  of not detecting a material misstatement resulting from fraud is higher than for one resulting from
  error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
  override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

In

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Review of the Consolidated Financial Results for the quarter ended 31 March, 2024

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March, 2024 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 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 SAs specified under section 143(10) of the Act 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 as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

### **Other Matters**

- The Statement includes the results for the quarter ended 31 March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.
- We did not audit the financial statements/ financial information of three subsidiaries included in the consolidated financial results, whose financial statements / financial information reflect total assets of INR 224 million as at 31 March, 2024 and total revenues of INR 45 million and INR 169 million for the quarter and year ended 31 March, 2024 respectively, total net profit/(loss) after tax of INR (1) million and INR Nil million for the quarter and year ended 31 March, 2024 respectively and total comprehensive income/(loss) of INR 1 million and INR (1) million for the quarter and year ended 31 March, 2024 respectively and net cash outflows of INR 34 million for the year ended 31 March, 2024, as considered in the Statement. These financial statements/financial information have been audited/ reviewed, as applicable, by other auditors whose reports have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For Deloitte Haskins & Sells LLP

Chartered Accountants

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

(Membership No. 87104)

(UDIN: 2408 7104 BKCUDK 9772)

Place: New Delhi Date: 10 May, 2024 B De Lat PathLabs

### Dr. Lal PathLabs Limited

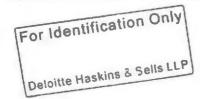
### CIN: L74899DL1995PLC065388

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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 Consolidated Unaudited/Audited Financial Results for the quarter and year ended ended 31 March, 2024

	Particulars	3 months ended	Preceding 3 months	Corresponding 3	Year ended	Previous year
		31 March, 2024	ended 31 December, 2023	months ended in previous year 31 March, 2023	31 March, 2024	ended 31 March, 2023
		(see note iv)		(see note iv)	(see note iv)	(see note iv)
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations	5,454	5,389	4,910	22,266	20,169
	(b) Other income	184	183	142	692	417
	Total income	5,638	5,572	5,052	22,958	20,586
2	Expenses					
	(a) Cost of materials consumed	1,089	1,070	1,059	4,514	4,472
	(b) Employee benefits expense	1,054	1,090	925	4,245	3,765
	(c) Finance costs	66	70	90	294	375
	(d) Depreciation and amortisation expense	366	360	376	1,436	1,502
	(e) Fees to collection centers/channel partners	756	777	688	3,130	2,820
	(f) Other expenses	1,108	1,046	1,082	4,284	4,213
	Total expenses	4,439	4,413	4,220	17,903	17,147
3	Profit before tax	1,199	1,159	832	5,055	3,439
4	Tax expense			-		
	(a) Current tax	326	344	230	1,480	1,079
	(b) Deferred tax	15	(7)	33	(48)	(51)
	Total tax expense	341	337	263	1,432	1,028
5	Profit for the period (A)	858	822	569	3,623	2,411
6	Other comprehensive income/(loss)					
	Items that will not be reclassified to profit or loss -Remeasurement of the defined benefit obligations -Income tax in relation to the items that will not be reclassified to profit or loss	(13)	4 (1)	(24) 6	(5)	<b>26</b> (6)
	Items that may be reclassified to profit or loss -Exchange differences on translation of foreign operations	1	(1)	(2)	(2)	(4)
	Total other comprehensive income/(loss) (B)	(9)	2	(20)	(6)	16
7	Total comprehensive income (A+B)	849	824	549	3,617	2,427
_		049	024	343	3,027	4/74/
	Profit for the period attributable to:	045	013	547	3,577	2,389
	-Owners of the Company	845	813	567	3,377	
	-Non-controlling Interests	13 858	822	569	3,623	2,411
_	Other comprehensive income/(loss) for the period	636	522	309	3,623	2,411
	attributable to:					
	-Owners of the Company	(9)	2	(20)	(6)	16
_	-Non-controlling interests	-		*	•	•
		(9)	2	(20)	(6)	16
	Total comprehensive income for the period attributable to:					
	-Owners of the Company	837	815	547	3,572	2,405
	-Non-controlling interests	12	9	2	45	22
		849	824	549	3,617	2,427
	Paid-up equity share capital (Face Value of INR 10 per share)	835	835	834	835	834
8					17,658	15,829
8	Other equity					
9	Other equity  Earnings per share (INR) (Face value of INR 10 per share)					
9	Other equity			-		
9	Other equity  Earnings per share (INR) (Face value of INR 10 per share)	10.13	9.77	6.84	43.05 42.98	28.82 28.74



#### Dr. Lal PathLabs Limited

### Notes:

- i. The above consolidated results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10 May, 2024 respectively. The consolidated financial results for the year ended 31 March, 2024 have been audited and for the quarter ended 31 March, 2024 have been reviewed by the statutory auditors of the Company and they have issued an unmodified report thereon.
- ii. The above consolidated results represent consolidated results of the Company and its subsidiaries (together referred to as the Group').
- iii. These financial results of the Group have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and other accounting principles generally accepted in India.
- iv. Figures for the quarter ended 31 March, 2024 and 31 March, 2023 are the balancing figures between the audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter ended 31 December, 2023 and 31 December, 2022 respectively, which was subjected to limited review.
- v. During the year ended 31 March 2024, the Parent Company has issued 60,000 equity shares of face value of INR 10 each, on exercise of employee stock options.

Further, during the year ended 31 March 2024, the Parent Company has issued 49,975 equity shares of face value of INR 10 each, to "Dr. Lai Pathlabs Employee Welfare Trust" under Employee Stock Option Plan, 2022 ("ESOP Plan, 2022").

Subsequent to the year end 31 March 2024, the Parent Company has issued 2,500 equity shares of face value of INR 10 each on exercise of employee stock options.

vi. The Board of Directors of the Parent Company had approved first 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 approved second interim dividend of INR 12 per equity share (face value of INR 10 each) at their meeting held on 1 February, 2023 and this was paid on 23 February, 2024.

The Board of Directors of the Parent Company at their meeting held on 10 May 2024 has proposed final dividend (subject to the approval of shareholders at the ensuing Annual General Meeting) of INR 6 per equity share (face value of INR 10 each) for the financial year ended 31 March, 2024. The total dividend for the year including the final dividend (subject to the approval of shareholders at the ensuing Annual General Meeting) is INR 24 per equity share having face value of INR 10 each.

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.

- 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 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. Refer to Annexure A for Statement of Consolidated Assets and Liabilities.

For any on behalf of the Board of Directors of Dr. LanPathLabs Limited

(Hony) Brig. Dr. Arvind Lal

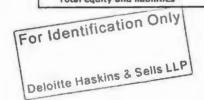
**Executive Chairman** 

Place: New Delhi Date: 10 May, 2024

For Identification Only

Deloitte Haskins & Sells LLP

	Statement of Consolidated Assets and Lia		on except as stated
	Particulars	As at 31 March, 2024	As at 31 March, 2023
		(Audited)	(Audited)
Asse	ts		
1 Non-	current assets		
(a) P	operty, plant and equipment	1,994	2,004
(b) R	ght-of-use assets	1,436	2,006
(c) C	apital work-in-progress	40	30
(d) In	vestment property	337	
(e) G	liwbod	5,482	5,478
(f) Ot	her intangible assets	3,026	3,562
	tangible assets under development	17	20
(h) Fi	nancial assets		
	(I) Loans		,
	(ii) Other financial assets		401
(i) No	n-current tax assets (net)	317	401
	ferred tax assets (net)	174	205
40.	,	449	404
	non-current assets	21	14
Total	non-current assets	13,293	14,12
2. Curre	ent assets		
(a) In	ventories	373	338
(b) Fi	nancial assets		
(	i) Investments	1,138	1,499
	ii) Trade receivables	774	708
,	iil) Cash and cash equivalents	3,609	2,637
	iv) Bank balances other than (iii) above	4,694	4,017
	v) Loans		
	vi) Other financial assets	13	14
		470	357
	ther current assets	196	160
		11,267	9,730
	assets d liabilities	24,560	23,855
1. Equit			
	guity share capital	835	834
	ther equity	17,658	15,829
	y attributable to the owners of the Company	18,493	16,663
	controlling interests	361	332
Total	equity	18,854	16,995
2. Liabi			
	current liabilities		
(a) Fi	nancial liabilities		
(	i) Borrowings	-	833
(	li) Lease liabilities	1,030	1,300
(b) D	eferred tax liabilities (net)	24	29
Total	non-current liabilities	1,054	2,162
Curre	ent liabilities		
(a) Fi	nancial liabilities		
(-,-	i) Borrowings	833	1,533
	II) Lease habilities	606	529
	iii) Trade payables		
,	Total outstanding dues of micro enterprises and small enterprises;	68	66
	Total outstanding dues of creditors other than micro enterprises and	1 700	1,495
	small enterprises	1,798	
	Sub-total Sub-total	1,866	1,561
(	Iv) Other financial liabilities	487	463
	rovisions	379	291
	urrent tax liabilities (net)	133	
(d) O	ther current liabilities	348	316
4 - 7 -	current liabilities	4,652	4,698
Tota			
	liabilities	5,706	6,860



Cash Rows From operating activities Profit for the year Adjustments for :  7a expense Profit for the year Adjustments for :  7a expense Profit for the year Adjustments for walkation of investments (at FVFTL) (304) Gain on saile or fair valuation of investments (at FVFTL) (305) Some does value of keyman invasione policy (at FVFTL) (306) Souther basiness support of adjustments (at FVFTL) (307) Souther basiness support of adjustments (at FVFTL) (308) Souther basiness support of adjustment of the Adjustment basiness (adjustment basiness of adjustment basiness (adjustment basiness of adjustment basiness (adjustment basiness) (adjustment basin	Consolidated Cash Flow St	ited tatement	
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Cash Rows from operating activities Profit for the year Adjustments for:  13.622 2. 2. 2. 2. 2. 3.(222 2. 2. 2. 3.(222 2. 2. 3.(222 2. 2. 3.(222 2. 2. 3.(222 2. 2. 3.(222 2. 2. 3.(222 2. 2. 3.(222 2. 2. 3.(222 2. 3.(	Particulars		Year ended 31 March, 2023
Application		(Audited)	(Audited)
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Adjustments for 1  1.432 1.7 ac sported Interest income Interest		3,623	2,4
			-•
Gardinance   GS44   GS	Tay auganen	1.432	1.0
Gain on sale or fair valuation of investments (at PVPIs)   (194)			(33
Surrender value of keyman invarance policy (at PVTPL)  Retatal incent from investment operatory  Sundry balances written back  Protrivit/Los on disposa/disporat of property, plant and equipment  Expense recognised in respect of employee share based compensation  Tinnance costs  Depreciation and amortisation expense  Provision for impairment of trade receivables and advances  - Provision for impairment of trade receivables and advances  - Provision for impairment of trade receivables and advances  - Provision for impairment of trade receivables and advances written back  Bad debts / advances written of finet  Security deposits amortisation  - Security deposits amortisation  - Security deposits amortisation  - Security deposits amortisation  - Compensation of the defined benefit obligation  - Security deposits amortisation  - Compensation of fire defined benefit obligation  - Security deposits amortisation  - Compensation of foreign operations  - Compensation of foreign			(3.
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Sundry sabnces written back  Expense recognised in respect of employee share based compensation  Private of the provision for impossibilities or provision for impossibilities or provision for impairment of trade receivables and advances  Provision for impairment of trade receivables and advances  Provision for impairment of trade receivables and advances written float  Bad debts of advances written of fine (1)  Security deposits amoritaation  Exchange differences on translation of foreign operations  (2)  Coperating profit before working capital changes  Changes in working capital:  Adjustment for (incrasse) / decrease in operating sasets:  Incrasse)/decrease in inventores  (Incrasse)/decrease in inventores  (Incrasse)/decrease in inventores  (Incrasse)/decrease in inventores  (Incrasse)/decrease in operating sasets  (Incrasse)/decrease in operating sasets  (Incrasse)/decrease in operating sasets  (Incrasse)/decrease in written operating sasets  (Incrasse)/decrease in written operating sasets  (Incrasse)/decrease in operating sasets  (Incrasse)/decrease in operating sasets  (Incrasse)/decrease in written operations  (Incrasse)/decrease in written operating sasets  (Incrasse)/decrease in written operations  (Incrasse)/			
Involved Lives on disposal/discard of property, plant and equipment   2   2   2   2   2   2   2   2   2   2		(20)	-
Experies recognised in respects of employee share based compensation  Panance costs  Deprecation and amortisation expense  Deprecation and amortisation expense  Provision for impairment of trade receivables and advances  Provision for impairment of trade receivables and advances written back  Bad delets of advances written of freet  Security deposits amortisation  Canada delets of advances written of freet  Security deposits amortisation  Canada delets of advances written of freet  Security deposits amortisation  Canada differences on translation of foreign operations  (2)  Operating profit before working capital:  Adjustment for (increase) / decrease in operating assets:  (Porcease) / decrease in operating assets:  (Porcease) / decrease in inventiones  (1)  (Porcease) / decrease in operating assets:  (Porcease) / decrease in operating assets  (2)  (Porcease) / decrease in operating activities (a)  (Porcease) / decrease in operating activities (b)  (Porcease) / decrease in operating activities (c)  (Porcease) / decrease in operating activities (			
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Depression on an amoritantion expense  provision for impairment of trade receivables and advances provision for impairment of trade receivables and advances written back  and delets of advances written of trade receivables and advances written back  and delets of advances written of trade receivables and advances written back  and delets of advances written of trade receivables and advances written back  and delets of advances written of trade receivables and advances written back  and delets of advances written of the defined benefit deligation  (2)  Changes in working capital:  Adjustment for (increase) / decrease in operating assets:  (increase) / decrease in inventomes  (3)  (increase) / decrease in inventomes  (3)  (increase) / decrease in inventomes  (3)  (increase) / decrease in operating assets  (increase) / decrease in operating activities  (increase)			2:
provision for Impairment of trade receivables and advances written back  8 and delats / advances written off (net)  9 and delats / advances written off (net)  9 and delats / advances written off (net)  9 and delats / advances off (net)  10 and delats / advances off (net)  10 and delats / advances off (net)  11 and delats / advances off (net)  12 and delats / advances off (net)  13 and delats / advances off (net)  14 and delats / advances off (net)  15 and delats / advances off (net)  16 and delats / advances off (net)  17 and delats / advances off (net)  18 and delats / advances off (net)  19 and delats / advances off (net)  10 and delats / advances			3:
provision for impairment of trade receivables and advances written back.  33 And debts / advances withen of (if a second or the defined benefit obligation in the defined benefi		1,430	
Bad debts / advences winten off (net)  Remeasurement of the defined benefit obligation  Catching definerces on translation of foreign operations  Catching definerces on translation of foreign operations  Catching profit before working capital changes  Changes in working capital:  Adjustment for (increase)/decrease in operating assets:  (Increase)/decrease in inventions  (Increase)/decrease in inventions  (Increase)/decrease in inventions  (Increase)/decrease in working capital changes  (Increase)/decrease	· ·		
Security deposits amortisation  Ammeasurement of the defined benefit obligation  (5)  Exchange differences on translation of foreign operations  (2)  Operating profit before working capital:  Adjustment for (increase)/decrease in operating assets:  Illincrease)/decrease in inventiones  (1)  Illincrease)/decrease in inventiones  (1)  Illincrease)/decrease in other financial assets  (29)  Adjustment for increases of (decrease) in operating liabilities:  Increase//decrease) in other financial assets  Increase//decrease) in other financial assets  (3)  Increase//decrease) in other financial assets  (3)  Increase//decrease) in other financial assets  (4)  Increase//decrease) in other financial assets  (5)  Increase//decrease) in other financial assets  (6)  Increase//decrease in other financial ass			
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Exchange differences on translation of foreign operations  Operating profit before working capital changes  Changes in working capital:  Adjustment for (increase)/decrease in operating assets:  Increase)/decrease in invertences  Increase/decrease in invertences  Increase/decrease in invertences  Increase/decrease in other financial assets  Increase/decrease in other financial assitities  Increase/decrease in other instancial assitities (a)  Increase/decrease in other instancial assitities  Increase/decrease in other instancial assitities (a)  Increase/decrease in other instancial assitities (b)  Increase/decrease in other instancial assitities (a)  Increase/decrease in other instancial assitities (b)  Increase/decrease in other instancial assitities  Increase/decrease in other instancial assitities (a)  Increase/decrease in other instancial assitities (a)  Increase/decrease instancial assitities (a)  Increase/decrease instancial assitities  Increase/decrease instancial assitities (a)  Increase/decrease instancial assitities (a)  Increase/decrease instancial assitities (a)  Increase/decrease instancial assitities (a)  Increase/decrease in crease instancial assitities (b)  Increase/decrease instancial assitities (a)  Increase/decrease in crease/decrease			
Changes in working capital:  Changes in working capital:  Adjustment for (increase)/decrease in operating assets:  (Increase)/decrease in inventones  (Increase)/decrease in other financial assets  (Increase)/decrease in other financial assets  (Increase)/decrease) in other financial individual increase/(decrease) in the payables  Increase/(decrease) in the payables  Increase/(decrease) in other financial liabilities  Increase/(decrease) in other liabilities			
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Adjustment for (increase) / decrease in nonerating assets:			
Increase   Indexesse   In inventiones (1,35) (Increase   Inference   1,35) (Increase   Inference   Inf	Changes in working capital:		
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Increase/(decrease) in trade payables   305     Increase/(decrease) in other financial liabilities   61     Increase/(decrease) in other financial liabilities   87     Increase/(decrease) in other financial liabilities   87     Increase/(decrease) in other financial liabilities   87     Increase/(decrease) in other liabilities   87     Increa	(Increase)/decrease in other assets	(39)	
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increase/(decrease) in other liabilities  Cash generated from operations  Cash generated from operations  Cosh generated from operating activities (a)  Cash flows from investing activities (b)  Cash flows from investing activities  Payments for purchase of property, plant and equipment  Proceeds from disposal of property, plant and equipment  Payments for purchase of other intangible assets  Cosh flows from investing particular and equipment  Payments for purchase of other intangible assets  Cosh flows from investment property  Payments for purchase of investment property  Payments for purchase on stump sale basis*  Net cash outlow for investments in subsidiances  Payments for purchase of investments in mutual funds  Payments of purchase of investments in mutual funds  Proceeds from sale of investments in mutual funds  Sale (6,1997)  Proceeds from exercise of share options  Repayment of portions activities (b)  Cash flows from financing activities (b)  Cash flows from financing activities (b)  Cash flows from financing activities  Proceeds from exercise of share options  Repayment of application money received at the time of IPO  Repayment of losse liability  Pundend paid on equity shares  Net cash used in financing activities (c)  Net increase in cash and cash equivalents (a+b+c)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents	Increase/(decrease) in other financial liabilities	61	
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Dividend paid on equity shares  (2,012)  (1,  Net cash used in financing activities (c)  (4,139)  (2,1  Net increase in cash and cash equivalents (a+b+c)  (2,637)  (3,637)  (3,637)  (3,637)  (3,637)  (3,637)  (3,639)  (2,1)  (4,139)  (1,  (2,1)  (1,  (2,1)  (1,  (2,1)  (1,  (2,1)  (1,  (2,1)  (1,  (2,1)  (1,  (2,1)  (1,  (2,1)  (2,1)  (2,1)  (3,637)  (3,637)  (3,609)  (2,1)  (4,139)  (1,  (2,139)  (2,		(200)	(2
Net cash used in financing activities (c)  Net increase in cash and cash equivalents (a+b+c)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balance with scheduled banks  on current accounts  on cash credit accounts  deposits with maturity of less than 3 months  (2,637)  3,609  2,637  3,609  2,600  2		(2,012)	(1,0
Net increase in cash and cash equivalents (a+b+c)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balance with scheduled banks  on current accounts  on cash credit accounts  deposits with maturity of less than 3 months  2 a seep 3			
Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balance with scheduled banks  - on cirrent accounts  - on cash credit accounts  deposits with maturity of less than 3 months  2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Net cash used in financing activities (c)	(4,139)	(2,8
Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year  Cash and cash equivalents at the end of the year  Components of cash and cash equivalents  Cash on hand  Balance with scheduled banks  on current accounts  on cash credit accounts  deposits with maturity of less than 3 months  2 500	Net increase in cash and cash equivalents (a+b+c)	972	(1,
Cash and cash equivalents at the end of the year 3,609 2,  Components of cash and cash equivalents  Cash on hand  Balance with scheduled banks  on current accounts  on cash credit accounts  deposits with maturity of less than 3 months  20  22  23  24  25  26  26  27  28  28  28  29  20  20  20  20  20  20  20  20  20			3,
Components of cash and cash equivalents  Cash on hand  Balance with scheduled banks  on current accounts  on cash credit accounts  deposits with maturity of less than 3 months  20  22  23  24  25  26  26  27  28  28  28  28  28  28  28  28  28			2,6
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- on current accounts 210 - on cash credit accounts 20 deposits with maturity of less than 3 months 3,361 2	Cash on hand	18	
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deposits with maturity of less than 3 months 3,361 2			
deposits with maturity of less trial 3 mounts	- on dirrent accounts	20	
Cash and cash equivalents in Cash Flow Statement 3,609 2	- on current accounts - on cash credit accounts		
	on cliffent accounts     on cash credit accounts     deposits with maturity of less than 3 months.		2,

Chartered Accountants
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Tower B
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# INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF Dr. Lal PathLabs Limited

### **Opinion and Conclusion**

We have (a) audited the Standalone Financial Results for the year ended 31 March, 2024 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March, 2024 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31 March, 2024" of **Dr. Lal PathLabs Limited** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

### (a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March, 2024:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

### (b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March, 2024

With respect to the Standalone Financial Results for the quarter ended 31 March, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

### Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31 March, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



### Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March, 2024 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities**

### (a) Audit of the Standalone Financial Results for the year ended 31 March, 2024

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March, 2024 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results,
  whether due to fraud or error, design and perform audit procedures responsive to those risks, and
  obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of
  not detecting a material misstatement resulting from fraud is higher than for one resulting from
  error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
  override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



• Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### (b) Review of the Standalone Financial Results for the quarter ended 31 March, 2024

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2024 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 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 SAs specified under section 143(10) of the Act 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.

### Other Matters

• The Statement includes the results for the Quarter ended 31 March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified in respect of this matter.

For Deloitte Haskins & Sells LLP

Chartered Accountants

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

mora M

Jitendra Agarwal

Partner

(Membership No. 87104)

(UDIN: 24087104BKCUDJA088)

Place: New Delhi Date: 10 May, 2024 # Dr Lat PathLabs

### 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/Audited Financial Results for the quarter and year ended 31 March, 2024

Particulars   3 months ended   Preceding 3   Corresponding 3   Year ended   Previous y						
	raticulars	31 March, 2024	months ended 31 December, 2023	months ended in previous year 31 March, 2023	31 March, 2024	Previous year ended 31 March, 2023
		(See note lil)		(See note iii)	(See note iii)	(See note iii)
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations	4,790	4,760	4,310	19,668	17,690
	(b) Other income	159	151	116	601	466
	Total income	4,949	4,911	4,426	20,269	18,156
2	Expenses					
	(a) Cost of materials consumed	948	927	903	3,908	3,896
	(b) Employee benefits expense	903	934	769	3,636	3,155
	(c) Finance costs	59	65	84	268	344
	(d) Depreciation and amortisation expense	198	192	208	765	821
	(e) Fees to collection centers/channel partners	707	727	648	2,948	2,665
	(f) Other expenses	929	871	833	3,584	3,367
	Total expenses	3,744	3,716	3,445	15,109	14,248
3	Profit before tax	1,205	1,195	981	5,160	3,908
4	Tax expense					
	(a) Current tax	300	319	221	1,376	1,014
	(b) Deferred tax	10	(7)	46	(60)	(30)
	Total tax expense	310	312	267	1,316	984
5	Profit for the period (A)	895	883	714	3,844	2,924
6	Other comprehensive income/(loss)					
	Items that will not be reclassified to profit or loss -Remeasurement of the defined benefit obligations	(6)	1	(21)	(4)	26
	-income tax in relation to the items that will not be reclassified to profit or loss	2	(1)	5	1	(7)
	Total other comprehensive income/(loss) (B)	(4)		(16)	(3)	19
7	Total comprehensive income (A+B)	891	883	698	3,841	2,943
8	Paid-up equity share capital (Face Value of INR 10 per share)		835	834	835	834
9	Other equity		-		18,162	16,065
10	Earnings per share (INR) (Face value of INR 10 per share) (not annualised)					
	- Basic	10.73	10.78	8.61	46.25	35.28
	- Diluted	10.71	10.75	8.58	46.18	35.17



#### Dr. Lal PathLabs Limited

#### Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10 May, 2024. The financial results for the year ended 31 March, 2024 have been audited and for the quarter ended 31 March, 2024 have been reviewed by the statutory auditors of the Company and they have issued an unmodified report thereon
- ii. These financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind A5)prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and other accounting principles generally accepted in India.
- iii. Figures for the quarter ended 31 March, 2024 and 31 March, 2023 are the balancing figures between the audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter ended 31 December, 2023 and 31 December, 2022 respectively, which was subjected to limited review.
- iv. During the year ended 31 March 2024, the Company has issued 60,000 equity shares of face value of INR 10 each, on exercise of employee stock options.

Further, during the year ended 31 March 2024, the Company has issued 49,975 equity shares of face value of INR 10 each, to "Dr. Lal Pathlabs Employee Welfare Trust" under Employee Stock Option Plan, 2022 ("ESOP Plan, 2022").

Subsequent to the year end, the Company has issued 2,500 equity shares of face value of INR 10 each on exercise of employee stock options.

v. The Board of Directors of the Company had approved first interim dividend of INR. 5 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 approved second interim dividend of INR 12 per equity share (face value of INR 10 each) at their meeting held on 1 February, 2024 and this was paid on 23 February, 2024.

The Board of Directors of the Company at their meeting held on 10 May 2024 has proposed final dividend (subject to the approval of shareholders at the ensuing Annual General Meeting) of Rs. INR 6 per equity share (face value of INR 10 each) for the financial year ended 31 March, 2024. The total dividend for the year including the final dividend (subject to the approval of shareholders at the ensuing Annual General Meeting) is INR 24 per equity share having face value of INR 10 each.

The Board of Directors of the 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. During the year ended 31 March, 2024 the Company has made further investment of INR 8 million in its wholly owned subsidiary, Suburban Diagnostics (India) Private Limited (SDIPL) through purchase of ESOPs.
- vii. 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.

vili. Refer Annexure A for Statement of Standalone Assets and Liabilities.

or and on behalf of the Board of Directors of or. La PathLabs Limited

(Hony) Brig. Dr. Arvind Lal

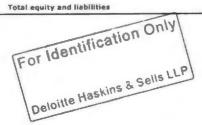
**Executive Chairman** 

Place: New Delhi Date: 10 May, 2024

For Identification Only

Deloitte Haskins & Sells LLP

Assets 1. Mon-current assets 2. Property, plant and equipment (a) Property, plant and equipment (b) Right-of-use assets (c) Capatia Work-in-properss (d) Investment property (e) Goodwill (f) Other intengible assets (g) Intangible assets under development (h) Financial assets (l) Investments (l) Loans (li) Other financial assets (li) Non-current tax assets (net) (l) Mon-current tax assets (net) (l) Deferred tax assets (net) (l) Other financial assets (l) Financial assets (l) Financial assets (l) Financial assets (l) Other current assets (l) Other current assets (l) Financial assets (l) Financ		Statement of Standaione Assets an	nited ts and Liabilities (in INR million except as stated)			
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(b) Right-of-use assets	(a) Property	plant and equipment				
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(iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Cother financial assets (iv) Cother current assets (iv) Cother equity (iv) Cother equ			700	1,414		
(iv) Bank balances other than (iii) above (y) Loans (vi) Cher financial assets (418 314 18 315 18 314 18 315 18 31				633		
(v) Cother financial assets (vi) Other financial assets (c) Other current assets 191 153 Total current assets 5,205 8,101 Total assets 24,154 23,202 Equity and Liabilities 1. Equity (a) Equity share capital (b) Other equity Total equity 18,997 16,899 2. Liabilities Non-current liabilities (a) Financial kabilities (ii) Borrowings (iii) Lease liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial 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 Subtotal (iv) Other financial liabilities (b) Provisions (c) Current liabilities (d) Other current liabilities (d) Other current liabilities (e) Frovisions (c) Current liabilities (d) Other current liabilities (d) Other current liabilities (e) Frovisions (f) Courrent liabilities (h) Other current liabilities			3,258	2,203		
(vi) Other financial assets (c) Other current assets Total current assets Total current assets Total assets Total assets  24,154 23,202  Equity and Liabilities 1. Equity (a) Equity share capital (b) Other equity Total equity 18,162 16,065 Total equity 2. Liabilities Non-current liabilities (a) Financial kabilities (b) Borrowings (fi) Lease liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial 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 Subtotal (iv) Other financial liabilities (b) Provisions (c) Current tax liabilities (d) Other current liabilities (e) 5,157 (e) 305						
(c) Other current assets						
Total current assets   9,205   8,101						
Total assets   24,154   23,202						
Equity and Liabilities  1. Equity (a) Equity share capital (b) Other equity 18,162 16,065 Total equity 18,997 16,899  2. Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings						
1. Equity (a) Equity share capital (b) Other equity Total equity 18,162 16,063 18,997 16,899 2. Liabilities Mon-current liabilities (a) Financial kabilities (ii) Borrowings (iii) Lease liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (iii) Borrowings (iii) Lease liabilities (iiii) Trade payables Total outstanding dues of micro enterprises and small enterprises; Total outstanding dues of creditors other than micro enterprises and small enterprises  Subtotal (iv) Other financial liabilities (ib) Provisions (c) Current tax liabilities (d) Other current liabilities (a) Financial liabilities (b) Provisions (c) Current tax liabilities (c) Current tax liabilities (d) Other current liabilities (d) Other current liabilities (e) Signature of the current liabilities (d) Other current liabilities (d) Other current liabilities (e) Signature of the current liabilities (d) Other current liabilities (e) Signature of the current liabilities (e) Signature of the current liabilities (e) Other current liabilities (f) Ot			24,154	23,202		
(a) Equity share capital (b) Other equity  Total equity  18,162  16,065  Total equity  18,997  16,899  2. Liabilities  Mon-current liabilities (a) Financial kabilities (li) Borrowings  (ki) Lease liabilities  (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings (c) Borrowings (d) Lease liabilities (e) Financial liabilities (f) Borrowings (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (h) Lease liabilities (h) Committee of the commit						
(b) Other equity  Total equity  18,162  16,065  Total equity  18,997  16,899  2. Liabilities  Mon-current liabilities (a) Financial kabilities (l) Borrowings (ii) Lease liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Financial liabilities (c) Borrowings (d) Lease liabilities (e) Financial liabilities (f) Borrowings (f) Lease liabilities (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (h) Lease liabilities (h) Courtent liabilities (h) Provisions (h) Courtent liabilities (h) Provisions (c) Current liabilities (d) Other current liabilities (e) Financial liabilities (e) Financial liabilities (f) Financial liabilities (h)		are capital	815	834		
18,997   16,899   16,999   16,899   16,999   1				16,065		
Non-current liabilities   (a) Financial kabilities   (ii) Borrowings   - 833   (iii) Lease liabilities   913   1,146   (iii) Other financial kabilities   913   1,981   (iii) Current liabilities   913   1,981   (iii) Lease liabilities   913   1,981   (iii) Lease liabilities   833   1,533   (iii) Lease liabilities   528   446   (iiii) Trade payables   528   446   (iiii) Trade payables   528   446   (iiii) Other financial dues of creditors other than micro enterprises and small enterprises   1,613   1,344   (iiii) Other financial liabilities   455   426   (iiii) Other financial liabilities   455   426   (iiii) Other current liabilities   132   (iiiiiii) Other current liabilities   1317   28   (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Total equity			16,899		
Non-current liabilities   (a) Financial kabilities   (ii) Borrowings   - 833   (iii) Lease liabilities   913   1,146   (iii) Other financial kabilities   913   1,981   (iii) Current liabilities   913   1,981   (iii) Lease liabilities   913   1,981   (iii) Lease liabilities   833   1,533   (iii) Lease liabilities   528   446   (iiii) Trade payables   528   446   (iiii) Trade payables   528   446   (iiii) Other financial dues of creditors other than micro enterprises and small enterprises   1,613   1,344   (iiii) Other financial liabilities   455   426   (iiii) Other financial liabilities   455   426   (iiii) Other current liabilities   132   (iiiiiii) Other current liabilities   1317   28   (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	2 Linbilities					
(a) Financial kabilities (ii) Borrowings (iii) Lease liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Lease liabilities  Total outstanding dues of micro enterprises and small enterprises; Total outstanding dues of creditors other than micro enterprises and small enterprises  Subtotal (iv) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities  Total current liabilities (5,303)  Total liabilities (5,303)		Habilities				
(ii) Borrowings (iii) Lease liabilities  (a) Financial liabilities (a) Financial liabilities (b) Borrowings (iii) Lease liabilities (iiii) 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  Subtotal (iv) Other financial liabilities (b) Provisions (c) Current tax liabilities (net) (d) Other current liabilities (5,303)  Total liabilities (5,303)  1,146  833 1,533 528 446 60 6 66 67 67 67 67 67 67 67 67 67 67 67 6						
(ii) Lease liabilities 913 1,144  Total non-current liabilities 913 1,983  Current liabilities 913 1,983  Current liabilities 913 1,983  Current liabilities 913 1,533  (ii) Lease liabilities 528 444  (iii) Trade payables 528 444  Total outstanding dues of micro enterprises and small enterprises;  Total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises 1,613 1,344  (iv) Other financial liabilities 455 429  (b) Provisions 306 233  (c) Current tax liabilities (net) 132  (d) Other current liabilities 1317 28  Total current liabilities 5,157 6,303			_	833		
Total non-current liabilities			913			
Current liabilities       (a) Financial liabilities       833       1,533         (ii) Lease liabilities       528       446         (iii) Trade payables       528       446         Total outstanding dues of micro enterprises and small enterprises;       50       5         Total outstanding dues of creditors other than micro enterprises and small enterprises       1,613       1,344         Subtotal       1,673       1,402         (iv) Other financial liabilities       455       424         (b) Provisions       306       233         (c) Current tax liabilities (net)       132       132         (d) Other current liabilities       317       28         Total current liabilities       5,157       6,303						
(i) Borrowings 833 1,533 (ii) Lease liabilities 528 446 (iii) Lease liabilities 528 446 (iii) Trade payables 528 528 446  Total outstanding dues of micro enterprises and small enterprises; Total outstanding dues of creditors other than micro enterprises and small enterprises 520 (iv) Other financial liabilities 455 426 (b) Provisions 306 233 (c) Current tax liabilities (net) 132 28  Total current liabilities 4,244 4,332  Total liabilities 5,157 6,303	Current liab	ilities	31 March, 2024  (Audited)  1,666 1,274 40 337 11 139 17 10,728 199 135 386 17 14,949  275 700 778 3,258 3,573 12 418 191 9,205  24,154  835 18,162 18,997  913 913 913  833 528  rises and 60 er than micro 1,613 1,673 317 4,244			
(ii) Lease liabilities 528 446 (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  Subtotal 1,613 1,349 (iv) Other financial liabilities 455 429 (b) Provisions 306 233 (c) Current tax liabilities (net) 132 (d) Other current liabilities 317 28  Total current liabilities 5,157 6,303	(a) Financial	abilities				
Total outstanding dues of micro enterprises and small enterprises; Total outstanding dues of creditors other than micro enterprises and small enterprises  Subtotal  (iv) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  5,157  6,303	(I) Borro	owings	833	1,533		
Total outstanding dues of micro enterprises and small enterprises;  Total outstanding dues of creditors other than micro enterprises and small enterprises  Subtotal  (iv) Other financial liabilities  (b) Provisions  (c) Current tax liabilities (net)  (d) Other current liabilities  Total current liabilities  Total liabilities  5,157  6,303	(ii) Leas	e llabilities	528	440		
Small enterprises;   Substitute   Substitu	(iii) Trac	ie payables				
Total outstanding dues of creditors other than micro enterprises and small enterprises   1,613   1,340   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,402   1,673   1,673   1,402   1,673   1,6			60	61		
1,613   1,39.						
(iv) Other financial liabilities       455       42'         (b) Provisions       306       23'         (c) Current tax liabilities (net)       132         (d) Other current liabilities       317       28         Total current liabilities       4,244       4,322         Total liabilities       5,157       6,303			1,613	1,341		
(b) Provisions       306       23         (c) Current tax liabilities (net)       132       132         (d) Other current liabilities       317       28         Total current liabilities       4,244       4,322         Total liabilities       5,157       6,303		Subtotal	1,673	1,402		
(c) Current tax liabilities (net)	(iv) Oth	er financial liabilities	455	429		
(d) Other current liabilities         317         28           Total current liabilities         4,244         4,323           Total liabilities         5,157         6,303	(b) Provision:		306	237		
Total current liabilities         4,244         4,32           Total liabilities         5,157         6,30	(c) Current to	x liabilities (net)	132	:		
Total liabilities 5,157 6,303			317	28:		
	Total currer	at liabilities	4,244	4,322		
	Total liabilit	ies	5,157	6,303		



Dr. Lal PathLabs Lin Standalone Cash Flow S		nillion except as stated)
Particulars	Year ended 31 March, 2024	Year ended 31 March, 2023
	(Audited)	(Audited)
Cash flows from operating activities  Profit for the year		
Adjustments for :	3,844	2,924
Tax expense	1.316	984
Interest income	(447)	(275)
Dividend income from a subsidiary company	(32)	(120)
Gain on sale or fair valuation of investments (at FVTPL)	(88)	(48)
Surrender value of keyman insurance policy (at FVTPL)	(9)	(7)
Rental Income from Investment property	(20)	
(Profit)/Loss on disposal/discard of property, plant and equipment	(3)	(15)
Expense recognised in respect of employee share based compensation Finance costs	208	213
Depreciation and amortisation expense	268 765	344 821
Provision for impairment of trade receivables and advances	1	15
Bad debts / advances written off (net)	3	2
Security deposits amortisation	- 1	8
Remeasurement of the defined benefit obligation	(4)	26
Operating profit before working capital changes	5,802	4,872
Changes in working capital:		
Adjustment for (increase)/decrease in operating assets:		
(Increase)/decrease in inventories	(42)	165
(Increase)/decrease in trade receivables	(149)	20
(Increase)/decrease in loans	1	(3)
(Increase)/decrease in other financial assets	11	7
(Increase)/decrease in other assets	(32)	7
Adjustment for increase/(decrease) in operating liabilities:		467
Increase/(decrease) in trade payables Increase/(decrease) in other financial Nabilities	272 57	167 15
Increase/(decrease) in provisions	74	26
Increase/(decrease) in other liabilities	36	(9)
Cash generated from operations	6,030	5,267
Income taxes paid (net)	(1,254)	(991)
Net cash generated from operating activities (a)	4,776	4,276
Cash flows from investing activities		
Payments for purchase of property, plant and equipment	(449)	(317)
Proceeds from disposal of property, plant and equipment	8	1
Payments for purchase of other intangible assets	(44)	(63)
Dividend received from a subsidiary company	32	120
Rental income from investment property Interest received	20 357	274
Net cash outflow for investment in subsidenes	(8)	(220)
Payments for purchase of investments in mutual funds	(2,843)	(3,076)
Proceeds from sale of investments in mutual funds	3,645	1,710
Bank deposits placed with the banks	(5,714)	(6,765)
Bank deposits with banks encashed	5,314	5,450
Net cash flow from/(used in) investing activities (b)	318	(2,886)
Cash flows from financing activities		
Proceeds from exercise of share options	35	9
Repayment of application money received at the time of IPO	-	1
Repayment of borrowings	(1,533)	(1,088)
Interest paid	(93)	(151)
Repayment of lease liability	(278)	(285)
Interest paid on lease liability	(175)	(192) (994)
Dividend paid on equity shares		
Net cash used in financing activities (c)	(4,039)	(2,700)
Net increase in cash and cash equivalents (a+b+c)	1,055	(1,310)
Cash and cash equivalents at the beginning of the year	2,203	3,513
Cash and cash equivalents at the end of the year	3,258	2,203
Components of cash and cash equivalents	14	8
Cash on hand Balance with scheduled banks:	14	
- on current accounts	124	44
- on cash credit accounts	20	5
- deposits with maturity of less than 3 months	3,100	2,146
Cash and cash equivalents in Cash Flow Statement	3,258	2,203

