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

Date: 14<sup>th</sup> February, 2025

**Subject: Integrated Filing (Financial) for the Quarter and Nine Month ended 31<sup>st</sup> December, 2024**

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

Dear Sir/Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024 BSE Circular No. 20250102-4 dated 2nd January, 2025, please find enclosed the Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024 for your reference and records.

You are requested to take the same on your record.

Thanking You

Yours faithfully

**For CHOKSI LABORATORIES LIMITED**

**PRAKHAR DUBEY  
COMPANY SECRETARY &  
COMPLIANCE OFFICER**

*Enclosed: As above*

**ANNEXURE A: FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER, 2024.: (ATTACHED)**

**ANNEXURE B: STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:**

**-----NOT APPLICABLE-----**

**ANNEXURE C: FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

**-----NOT APPLICABLE-----**

**ANNEXURE D: FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e, 2nd and 4th quarter) :**

**-----NOT APPLICABLE FOR THIS QUARTER-----**

**ANNEXURE E: STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter):**

**-----NOT APPLICABLE FOR THIS QUARTER-----**

Thanking You

Yours faithfully

**For CHOKSI LABORATORIES LIMITED**

**PRAKHAR DUBEY  
COMPANY SECRETARY &  
COMPLIANCE OFFICER**



# PRATEEK JAIN & CO.

CHARTERED ACCOUNTANTS

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

INDORE (M.P.) 452001

PH. 9827013187, 731-3590283

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

## Independent Auditor's Review Report on the Unaudited Quarterly 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, 2024 and year to date results for the period from April, 01, 2024 to December 31, 2024** ("the statement") attached herewith, being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the listing regulations").

This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE 2410) "Review of Interim Financial Information Performed by Independent auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





# PRATEEK JAIN & CO.

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

INDORE (M.P.) 452001

PH. 9827013187, 731-3590283

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

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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: 14<sup>th</sup> February, 2025

Place: Indore

UDIN: 25079214BMOCCN2312

**Corporate Office & Central Laboratory :**

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**CHOKSI LABORATORIES LIMITED**

**Statement of Standalone Unaudited financial Results for the Quarter and Nine Months Ended on 31st December'2024**

As per Schedule III of the Companies Act, 2013		(₹ In Lakhs)					
Sl. No.	Particulars	Quarter Ended on			Nine Month Ended on		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	Year to Date figures for the corresponding 9 month ended in the previous year	Year to date figures for current period ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I	<b>Revenue from Operation</b>	1038.42	926.22	879.48	3038.28	2557.48	3669.51
II	<b>Other Income</b>	0.84	0.90	0.29	2.28	9.98	16.41
III	<b>Total Income (I+II)</b>	<b>1039.26</b>	<b>927.12</b>	<b>879.77</b>	<b>3040.56</b>	<b>2567.46</b>	<b>3685.92</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	80.01	62.09	65.03	229.73	167.42	255.94
	(b) Employee benefits expense	439.01	412.93	355.16	1245.80	1060.75	1454.88
	(c) Finance Cost	69.15	65.74	67.34	206.78	223.59	300.53
	(d) Depreciation and amortisation expense	167.75	161.30	142.68	479.43	422.28	571.35
	(e) Laboratories Maintenance Expenses	115.62	92.75	96.30	324.13	253.69	346.57
	(f) Power & Fuel Charges	23.64	26.07	21.16	76.54	65.66	83.80
	(g) Other expenses	125.84	96.59	117.50	388.76	336.43	506.53
	<b>Total expenses</b>	<b>1021.02</b>	<b>917.47</b>	<b>865.17</b>	<b>2951.17</b>	<b>2529.82</b>	<b>3519.60</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>18.24</b>	<b>9.65</b>	<b>14.60</b>	<b>89.39</b>	<b>37.64</b>	<b>166.32</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>18.24</b>	<b>9.65</b>	<b>14.60</b>	<b>89.39</b>	<b>37.64</b>	<b>166.32</b>
VIII	<b>Tax Expenses</b>						
	(a) Current Tax	6.87	3.37	3.08	20.75	8.28	27.64
	(b) Income Tax Earlier Year	0.00	-	3.00	0.00	5.15	6.43
	(c) Mat Credit Entitlement	7.25	(3.37)	(3.08)	(6.63)	(8.28)	(27.64)
	(d) Deferred Tax	-6.46	2.10	5.36	15.07	(10.22)	48.91
IX	<b>Net Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>10.58</b>	<b>7.55</b>	<b>6.24</b>	<b>60.20</b>	<b>42.71</b>	<b>110.98</b>
X	<b>Other Comprehensive Income</b>						
	(a) (i) Items that will not be reclassified to profit & loss	7.61	16.61	6.96	24.83	20.86	2.43
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-1.98	(4.32)	(1.81)	(6.46)	(5.42)	(0.63)
	(b) (i) Items that will be re-classified to profit & loss	10.05	16.71	-	34.11	-	(3.46)
	(ii) Income tax relating to items that will be reclassified to profit & loss	-2.61	(4.35)	-	(8.87)	-	0.90
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>23.65</b>	<b>32.20</b>	<b>11.39</b>	<b>103.81</b>	<b>58.15</b>	<b>110.22</b>
XII	<b>Detail 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 (in Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
XIII	<b>Earnings per equity share (for continuing operations)</b>						
	(a) Basic	0.15	0.11	0.09	0.86	0.61	1.59
	(b) Diluted	0.15	0.11	0.09	0.86	0.61	1.59
XIV	<b>Earnings per equity share (for Dis-continuing operations)</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XV	<b>Earnings per equity share (for Dis-continued and continuing operations)</b>						
	(a) Basic	0.15	0.11	0.09	0.86	0.61	1.59
	(b) Diluted	0.15	0.11	0.09	0.86	0.61	1.59

Cont..

*Shri. M. K. S.*



**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 ended on 31st December, 2024 are the balancing figures between unaudited figures in respect of the Quarter ended on December 31, 2024 and the published unaudited figures for the quarter and Half Year ended on September 30, 2024.
- 3 The above Financial Results for the quarter ended on 31st December 2024 have been reviewed by the Audit Committee and approved & taken on record by the Board at their Board meeting held on Friday, 14th February 2025.
- 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 Revenue from Operations is shown exclusive of GST
- 7 "Other Income" for the quarter and nine months ended on 31st December 2024 includes :-  
Interest Income ₹ 1.58 Lakhs & Forex Gain ₹ 0.70 Lakhs.
- 8 Figures for the previous periods have been regrouped, wherever necessary and minus figures are shown in brackets.
- 9 Earnings per share amount is shown in Rupees (₹).
- 10 For any queries email at compliance\_officer@choksilab.com

Date: 14<sup>th</sup> February 2025  
Place: Indore

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

  
Sunil Choksi  
Managing Director  
DIN 00155078

