



# SIGACHI LABORATORIES LIMITED

Corporate Office : 402, Raghava Ratna Towers,  
Chirag Ali Lane, Hyderabad - 500 001, Telangana (INDIA)  
Ph. : 040-23204230, 23204273, E-mail: sigachilaboratories@yahoo.co.in  
GSTIN: 36AACCS8220M1Z4 CIN : L24230TG1994PLC018786

Date: 13.11.2024

Head Listing & Compliance  
Metropolitan Stock Exchange of India Limited  
205(A), 2nd floor, Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road,  
Kurla (West), Mumbai – 400070.  
Dear Sir,

Sub: Outcome of the Board Meeting held today i.e., on 13<sup>th</sup> November, 2024 - Reg.

Ref: Disclosure under Regulation 30 & 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Reg.

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Pursuant to Regulation 33 and Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held today i.e. Wednesday, 13<sup>th</sup> November, 2024 had inter-alia transacted and approved the following items of business:

1. Approved the Un-audited Financial Results along with the Segment results for the quarter and half year ended 30<sup>th</sup> September, 2024.
2. Approved the Statement of Assets and Liabilities as at 30<sup>th</sup> September, 2024.
3. Approved the Cash Flow Statement as at 30<sup>th</sup> September, 2024.

We herewith enclose the following:

- A. Un-Audited Financial Results, Segment Results, the Statement of Assets and Liabilities and Cash Flow statement as at 30<sup>th</sup> September, 2024.
- B. Limited Review Report of the Statutory Auditors for the quarter and half year ended 30<sup>th</sup> September, 2024.
- C. Undertaking for Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- D. Undertaking for Non Applicability of Regulations 51, 52 and 54 of SEBI (LODR), Regulations, 2015

We wish to inform that the company has not issued any Non-Convertible Debt Securities, Non-Convertible Redeemable Preference Shares (NCRPS) and Commercial Papers or any other instruments and as such the SEBI circular no. SEBI/HO/DDHS/DDHS/CIR/P/2020/ 231 dated November 13, 2020 is not applicable to the company.

Kindly take the above on your records.

Thanking you,

Yours faithfully,  
For Sigachi Laboratories Limited

LEKHA SAI  
SURAPANE  
NI

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SURAPANE  
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(S. Lekha Sai)  
Company Secretary

The meeting Commenced at 4:00 PM  
The Meeting Concluded at 6:00 PM

Statement of Unaudited Financial Results For The Quarter and Half year ended 30th September, 2024

( Rs.in lakhs)

Sl.No.	Particulars	Quarter ended			Half - year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income</b>						
1	Revenue from operations	120.12	140.24	87.28	260.36	188.24	374.14
2	Other income	32.63	1.60	22.52	34.23	32.14	61.86
3	Total Income (1+2)	152.75	141.84	109.80	294.59	220.38	436.00
4	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	c) Impairment on Advances	-	-	75.00	-	75.00	75.00
	d) Fair Value Loss	-	-	-	-	-	-
	e) Employee benefits expense	10.33	10.09	10.11	20.42	19.67	39.37
	f) Finance costs	-	-	-	-	-	-
	g) Depreciation and amortization expense	6.27	5.30	5.80	11.57	10.80	22.51
	h) Other expenses	2.87	4.30	3.22	7.17	7.41	17.53
	Total Expenses	19.47	19.69	94.13	39.16	112.88	154.41
5	Profit/(Loss) before exceptional items and tax (3-4)	133.28	122.15	15.67	255.43	107.50	281.59
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	133.28	122.15	15.67	255.43	107.50	281.59
8	<b>Tax expense</b>						
	(a) Current tax	15.60	4.58	11.13	20.18	17.58	40.95
	(b) Deferred tax	7.29	(8.45)	2.36	(1.16)	12.33	43.18
	Total Tax Expense	22.89	(3.87)	13.49	19.02	29.91	84.13
9	Profit/(Loss) for the Period (7-8)	110.39	126.02	2.18	236.41	77.59	197.46
10	<b>Other Comprehensive income (OCI)</b>						
	(a) Items that will not be reclassified to profit or loss	215.00	274.61	88.26	489.61	230.08	367.56
	(b) Remeasurement gains/(losses) on defined benefit plans	-	-	-	-	-	0.20
	Tax on Items that will not be reclassified to profit or loss	(22.36)	(28.56)	(9.18)	(50.92)	(23.93)	(38.28)
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive income	192.64	246.05	79.08	438.69	206.15	329.48
	Total Comprehensive income (9+10)	303.03	372.07	81.26	675.10	283.74	526.94
11	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	675.31	675.31	675.31	675.31	675.31	675.31
12	Other Equity	-	-	-	-	-	2,869.84
13	<b>Earnings per equity share (of Rs.10/- each) (not annualized (Rs.))</b>						
	(1) Basic	1.63	1.87	0.03	3.50	1.15	2.92
	(2) Diluted	1.63	1.87	0.03	3.50	1.15	2.92

Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30th September, 2024

(Rs.in lakhs)

Sl.No	Particulars	Quarter ended			Half - year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Bulk Drugs and Intermediates (Lease Rents)	34.50	23.00	33.00	57.50	55.00	134.50
	b) Investments	118.25	118.84	76.80	237.09	165.38	301.50
	Total	152.75	141.84	109.80	294.59	220.38	436.00
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	152.75	141.84	109.80	294.59	220.38	436.00
2	Segment Results Profit/(Loss) before tax and finance Costs from each segment						
	a) Bulk Drugs and Intermediates (Lease Rents)	28.05	17.32	27.02	45.37	43.57	110.07
	b) Investments	118.25	118.84	76.80	237.09	165.38	301.50
	Total	146.30	136.16	103.82	282.46	208.95	411.57
	Less: (i) Finance Costs	-	-	-	-	-	-
	(ii) Other Un-allocable Expenditure net off	13.02	14.01	88.15	27.03	101.45	129.98
	(iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	133.28	122.15	15.67	255.43	107.50	281.59
3	Capital Employed						
	(Segment Assets – Segment Liabilities)						
	a) Bulk Drugs and Intermediates	781.47	810.01	899.22	781.47	899.22	818.54
	b) Investments	3,494.53	3,162.96	2,458.48	3,494.53	2,458.48	2,782.36
	Total	4,276.00	3,972.97	3,357.70	4,276.00	3,357.70	3,600.90

Notes :

- The above Financial results as reviewed and recommended by the Audit Committee are considered and approved by the Board of Directors at their respective meetings held on 13th November, 2024.
- These financial results of the company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- These Financial results have been subjected to limited review by the Statutory Auditors'.
- These Financial Results are available on the Stock Exchange website ([www.mseil.in](http://www.mseil.in)) and also on the company's website at ([www.sillab.com](http://www.sillab.com)).

for SIGACHI LABORATORIES LIMITED

**RAJASEKHAR**  
**TUNUGUNTLA**

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Date: 2024.11.13 18:10:39 +05'30'

(T.R.Sekhar)

Executive Director

DIN:02943146

Place : Hyderabad

Date : 13.11.2024

**SIGACHI LABORATORIES LIMITED**  
 Regd. Office: S.No: 530 & 534, Bonthapally - 502 313.  
 Gummadidala Mandal, Sanga Reddy District, Telangana.  
 Tel No.: 040 - 23204230 / 23204273  
 Website: www.slllab.com, Email: sigachilaboratories@yahoo.co.in  
 CIN:L24230TG1994PLC018786  
 Statement of Assets and Liabilities as at 30th September, 2024

(Rs.in lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	Audited
<b>A. ASSETS</b>		
1. Non-Current Assets		
(a) Property, Plant and Equipment	310.02	321.59
(b) Financial Assets		
(i) Investments	3,318.28	2,611.38
(ii) Other Financial Assets	43.62	43.62
(c) Other non Current Assets	470.50	470.50
<b>Total Non - Current Assets</b>	<b>4,142.42</b>	<b>3,447.09</b>
2. Current Assets		
(a) Financial Assets		
(i) Investments	32.28	51.54
(ii) Trade Receivables	82.73	20.21
(iii) Cash and Cash Equivalents	27.15	44.53
(iv) Other Financial Assets	176.25	170.98
(b) Other Current Assets	0.02	0.11
<b>Total Current Assets</b>	<b>318.43</b>	<b>287.37</b>
<b>Total Assets</b>	<b>4,460.85</b>	<b>3,734.46</b>
<b>B. EQUITY AND LIABILITIES</b>		
1. Equity		
(a) Equity Share Capital	731.06	731.06
(b) Other Equity	3,544.94	2,869.84
<b>Total Equity</b>	<b>4,276.00</b>	<b>3,600.90</b>
2. Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities	-	-
(b) Provisions	7.89	7.89
(c) Deferred Tax Liabilities (net)	142.73	92.97
(d) Other non - Current Liabilities	25.00	25.00
<b>Total Non - Current Liabilities</b>	<b>175.62</b>	<b>125.86</b>
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	6.04	6.07
(b) Other Current Liabilities	-	-
(c) Provisions	3.19	1.63
<b>Total Current Liabilities</b>	<b>9.23</b>	<b>7.70</b>
<b>Total Equity and Liabilities</b>	<b>4,460.85</b>	<b>3,734.46</b>

for SIGACHI LABORATORIES LIMITED

Place : Hyderabad  
 Date : 13-11-2024

(T.R.Sekhar)  
 Executive Director  
 DIN:02943146

**RAJASEKHA**  
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<b>Sigachi Laboratories Limited</b>		
<b>CASH FLOW STATEMENT FOR THE PERIOD/YEAR ENDED 30th SEPTEMBER, 2024</b>		
(Rs.in lakhs)		
Particulars	For the half year ended 30.09.2024	For the year Ended 31.03.2024
Cash Flows from Operating Activities		
Profit/(loss) before tax	255.43	281.59
Adjustments for:		
Depreciation and amortization expense	11.57	22.51
(Profit)/loss on sale of Property, Plant and Equipment	-	(1.57)
Dividend Received	(20.02)	(46.88)
Provision for Gratuity & Leave Encashment	-	1.18
Provision for Impairment	-	75.00
Profit on sale of Investments	-	(0.86)
(Profit)/loss on sale of Bonds	-	1.40
Bad Deposits Recovery	-	-
Interest received	(41.01)	(58.42)
Fair Value (Gains)/Losses	(176.05)	(193.77)
Operating profit before working capital changes	29.92	80.18
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	(62.53)	(19.45)
(Increase)/Decrease in Other Financial Assets	(5.27)	50.77
(Increase)/Decrease in Other Current Assets	0.09	-
(Increase)/Decrease in Other Non Current Assets	-	(260.00)
Increase/(Decrease) in Other current Financial Liabilities	(0.03)	(0.36)
Increase/(Decrease) in Provisions	1.56	(0.45)
(Increase)/Decrease in Other Non Current Financial Assets	-	(0.09)
Changes in Working Capital	(66.18)	(229.58)
Cash generated from operations	(36.26)	(149.40)
Direct Taxes Paid	20.18	40.95
Net Cash from operating activities (A)	(56.44)	(190.35)
Cash flows from Investing Activities		
(Purchase) of Property, Plant and Equipment	-	(107.79)
(Purchase) of Investments	(45.00)	(127.77)
Sale of Investments	-	61.82
Dividend Received	20.02	46.88
Bad Deposits Recovery	-	-
Proceeds From sale of Property, Plant and Equipment	-	1.96
Interest received	41.01	58.42
(Increase)/Decrease in other term deposits	23.03	(69.89)
Net Cash used in Investing Activities (B)	39.06	(136.37)
Cash flows from/(used in) Financing Activities		
Proceeds from Long term borrowings	-	-
Repayment/(Proceeds) of/from Short-term borrowings	-	-
Dividend paid	-	-
Net Cash used in Financing Activities (C)	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(17.38)	(326.72)
Cash and Cash Equivalents at the beginning of the year	44.53	371.25
Cash and Cash Equivalents at the ending of the year	27.15	44.53

for SIGACHI LABORATORIES LIMITED

**RAJASEKHAR**  
TUNUGUNTLA

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(T.R.Sekhar)

Executive Director

DIN:02943146

Place : Hyderabad

Date : 13.11.2024



**Independent Auditor's Review Report on Standalone Quarterly and Year to Date Unaudited Financial Results of M/s SIGACHI LABORATORIES LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To The Board of Directors of **SIGACHI LABORATORIES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **SIGACHI LABORATORIES LIMITED** ('the Company') for the quarter ended 30<sup>th</sup> September 2024 and the year to date results for the period from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been 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 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the 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 financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.



Our conclusion is not modified in respect of the above matters.

**For NSVR & Associates LLP**

Chartered Accountants

FRN: 008801S/S200060

*V. G. dhawan*

**V Gangadhara Rao N**

Partner

Membership No: 219486

UDIN: **24219486BKFBES4528**



Place: Hyderabad

Date: 13-11-2024



# SIGACHI LABORATORIES LIMITED

Corporate Office : 402, Raghava Ratna Towers,  
Chirag Ali Lane, Hyderabad - 500 001, Telangana (INDIA)  
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GSTIN: 36AACCS8220M1Z4 CIN : L24230TG1994PLC018786

Date:13.11.2024

Head Listing & Compliance  
Metropolitan Stock Exchange of India Limited  
205(A), 2nd floor, Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road,  
Kurla (West), Mumbai – 400070

Dear Sir,

Sub: Undertaking for Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015 - Reg.

\*\*\*

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the company had made its public offer (Initial Public Offer IPO) more than 25 years back and the Company has fully utilized the proceeds of the IPO. The company has not raised any further issue through public issue, rights issue, preferential issue, QIP, etc.,

Hence, the Statement of deviation(s) or variation(s) is not applicable to the Company. We request you to kindly take note of this information on your record and acknowledge

Thanking you,

Yours faithfully,  
For Sigachi Laboratories Limited

LEKHA SAI  
SURAPANE  
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(S. Lekha Sai)  
Company Secretary





# SIGACHI LABORATORIES LIMITED

Corporate Office : 402, Raghava Ratna Towers,  
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Ph. : 040-23204230, 23204273, E-mail: sigachilaboratories@yahoo.co.in  
GSTIN: 36AACCS8220M1Z4 CIN : L24230TG1994PLC018786

Date:13.11.2024

Head Listing & Compliance  
Metropolitan Stock Exchange of India Limited  
205(A), 2nd floor, Piramal Agastya Corporate Park,  
Kamani Junction, LBS Road,  
Kurla (West) Mumbai – 400 070

Dear Sir,

Sub: Sigachi Laboratories Limited - Intimation of Non Applicability of Regulations  
51, 52 and 54 of SEBI (LODR), Regulations, 2015 for the Quarter ended 30.9.2024-  
Reg.

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With respect to above cited subject, we would like to inform your good office that the following regulations of the SEBI (LODR) Regulations,2015, as amended, are not applicable to our company:

S No.	Particulars	Regulation	Applicability
1.	Price Sensitive Information/ disclosure of event/ Information	Reg. 51(1) & 51 (2) SEBI (LODR) Regulations, 2015	Debt
2.	Submission of Financial Results	Reg. 52(1) SEBI (LODR) Regulations, 2015	Debt
3.	Submission of line items along with Financial Results	Reg. 52(4) & 52 (6) SEBI (LODR) Regulations, 2015	Debt
4.	Asset Cover	Reg. 54(2) & 54 (3) SEBI (LODR) Regulations, 2015	Debt
5.	Utilization of issue proceeds/ material deviation in the use of proceeds	Reg. 52(7) & 52(7A) SEBI (LODR) Regulations, 2015	Debt

We hereby certify that the Company has not issued any non-convertible securities or instruments of similar nature at any time during the quarter ended 30.9.2024 and therefore the disclosures required as per aforementioned regulations are not applicable to the company.

We request you to take the above in your records.

Thanking you,

Yours Faithfully  
For Sigachi Laboratories Limited

LEKHA SAI  
SURAPAN  
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(Lekha Sai Surapaneni)  
Company Secretary

**MSEI LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 1311202406174033	Date & Time	: 13/11/2024 06:17:40 PM
Symbol	: SIGACHI		
Entity Name	: SIGACHI LABORATORIES LIMITED		
Compliance Type	: Regulation 33 - Financial Results		
Quarter / Period	: 30/09/2024		
Mode	: E-Filing		

### General information about company

Scrip code	000000
NSE Symbol	
MSEI Symbol	SIGACHI
ISIN*	INE368H01018
Name of company	SIGACHI LABORATORIES LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	13-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-11-2024 04:00
End date and time of board meeting	13-11-2024 06:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect

Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
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<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	120.118	260.355
	Other income	32.635	34.237
	<b>Total income</b>	<b>152.753</b>	<b>294.592</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	10.329	20.419
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	6.269	11.571
<b>(f)</b>	<b>Other Expenses</b>		
1	Vehicle Maintenance	0.035	0.9
2	Miscellaneous Expenses	0.246	0.879

3	Insurance	0.595	0.854
4	Rent	0.42	0.84
5	Conveyance Expenses	0.439	0.808
6	Listing fee	0	0.55
7	Custody fee	0	0.45
8	Printing and Stationery expenses	0.391	0.425
9	Office Maintenance	0.209	0.38
10	Other Expenses	0.541	1.088
	<b>Total other expenses</b>	<b>2.876</b>	<b>7.174</b>
	<b>Total expenses</b>	<b>19.474</b>	<b>39.164</b>

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	133.279	255.428
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	133.279	255.428
<b>7</b>	<b>Tax expense</b>		
8	Current tax	15.602	20.179
9	Deferred tax	7.283	-1.163
<b>10</b>	<b>Total tax expenses</b>	22.885	19.016
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	110.394	236.412
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	110.394	236.412

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Items that will not be reclassified to profit or loss	214.997	489.604
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	214.997	489.604
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	22.36	50.918
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
<b>5</b>	<b>Total Other comprehensive income</b>	192.637	438.686



<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	303.031	675.098
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	675.31	675.31
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		

	Basic earnings (loss) per share from continuing operations	1.635	3.501
	Diluted earnings (loss) per share from continuing operations	1.635	3.501
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	1.635	3.501
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	1.635	3.501
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

### **Text Block**

Textual Information(1)

- 1.The above Financial results as reviewed and recommended by the Audit Committee are considered and approved by the Board of Directors at their respective meetings held on 13th November, 2024.
- 2.These financial results of the company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3.These Financial results have been subjected to limited review by the Statutory Auditors'.
- 4.These Financial Results are available on the Stock Exchange website ([www.msei.in](http://www.msei.in)) and also on the company's website at ([www.slllab.com](http://www.slllab.com)).

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	310.024
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	3318.275
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	43.619
	<b>Total non-current financial assets</b>	<b>3361.894</b>
	Deferred tax assets (net)	0

	Other non-current assets	470.5
	<b>Total non-current assets</b>	<b>4142.418</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	0
	<b>Current financial asset</b>	
	Current investments	32.277
	Trade receivables, current	82.736
	Cash and cash equivalents	27.149
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	176.25
	<b>Total current financial assets</b>	<b>318.412</b>
	Current tax assets (net)	0
	Other current assets	0.02
	<b>Total current assets</b>	<b>318.432</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
<b>Total assets</b>		<b>4460.85</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		731.055
Other equity		3544.945
<b>Total equity attributable to owners of parent</b>		<b>4276</b>
Non controlling interest		
<b>Total equity</b>		<b>4276</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		0
Trade payables, non-current		0
Other non-current financial liabilities		0
<b>Total non-current financial liabilities</b>		<b>0</b>

	Provisions, non-current	7.891
	Deferred tax liabilities (net)	142.726
	Deferred government grants, Non-current	0
	Other non-current liabilities	25
	<b>Total non-current liabilities</b>	<b>175.617</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0
	Trade payables, current	0
	Other current financial liabilities	6.038
	<b>Total current financial liabilities</b>	<b>6.038</b>
	Other current liabilities	0
	Provisions, current	3.195
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>9.233</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>184.85</b>
	<b>Total equity and liabilities</b>	<b>4460.85</b>
	<b>Disclosure of notes on assets and liabilities</b>	

## Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2024	01-04-2024	
Date of end of reporting period	30-09-2024	30-09-2024	
Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Bulk Drugs and Intermediates (Lease Rents)	34.5	57.5
2	Investments	118.252	237.092
	<b>Total Segment Revenue</b>	152.752	294.592
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	152.752	294.592
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Bulk Drugs and Intermediates (Lease Rents)	28.051	45.374
2	Investments	118.252	237.092
	<b>Total Profit before tax</b>	146.303	282.466
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	13.024	27.037
	<b>Profit before tax</b>	133.279	255.429
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		



1	Bulk Drugs and Intermediates (Lease Rents)	966.325	966.325
2	Investments	3494.525	3494.525
	<b>Total Segment Asset</b>	4460.85	4460.85
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	4460.85	4460.85
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Bulk Drugs and Intermediates (Lease Rents)	184.85	184.85
2	Investments	0	0
	<b>Total Segment Liabilities</b>	184.85	184.85
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	184.85	184.85
	<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2024
<b>B</b>	Date of end of reporting period	30-09-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows [Abstract]</b>	
	<b>Cash flows from used in operating activities [Abstract]</b>	
	Profit before tax	255.428
	<b>Adjustments for reconcile profit (loss) [Abstract]</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	-62.529
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0.088
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-5.271
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0

	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	11.571
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1.565
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-0.026
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	20.024
	Adjustments for interest income	41.013
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-176.055
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-291.694</b>
	<b>Net cash flows from (used in) operations</b>	<b>-36.266</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	20.179
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-56.445</b>

	<b>Cash flows from used in investing activities [Abstract]</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	45
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0

	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	20.024
	Interest received	41.013
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	23.031
	<b>Net cash flows from (used in) investing activities</b>	39.068
	<b>Cash flows from used in financing activities [Abstract]</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0

	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>0</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-17.377</b>
	<b>Effect of exchange rate changes on cash and cash equivalents [Abstract]</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-17.377</b>
	Cash and cash equivalents cash flow statement at beginning of period	44.526
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>27.149</b>

