

Independent Auditor's review report on review of Interim Standalone Financial Results

To the Board of Directors of Dr. Lal Pathlabs Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Dr. Lal Pathlabs Limited ("the Company"), for the quarter and six months ended 30 September, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (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 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. Accordingly, we do not express an audit opinion.

Attention is drawn to Note "x" of the Statement which states that the statement of cash flows for the corresponding six months ended 30 September, 2018, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard 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.



Place: Delhi
Date: 8 November, 2019

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Jitendra Agarwal
Partner

(Membership No. 87104)
(UDIN: 19087104AAAFZ9025)

Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30 September, 2019

(Rs. in million except as stated)

Particulars	3 months ended 30 September, 2019	Preceding 3 months ended 30 June, 2019	Corresponding 3 months ended 30 September, 2018	Year to date figures for the current period ended 30 September, 2019	Year to date figures for the previous period ended 30 September, 2018	Previous year ended 31 March, 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 (a) Revenue from operations	3,512	3,245	3,072	6,757	5,901	11,649
(b) Other income	162	141	107	303	216	465
Total Income	3,674	3,386	3,179	7,060	6,117	12,114
2 Expenses						
(a) Cost of materials consumed	784	691	660	1,475	1,282	2,550
(b) Employee benefits expense	580	565	487	1,145	966	2,019
(c) Finance costs	36	37	2	73	4	7
(d) Depreciation and amortisation expense	165	156	89	321	173	362
(e) Fees to collection centers/channel partners	471	429	392	900	750	1,483
(f) Other expenses	640	641	700	1,281	1,343	2,770
Total expenses	2,676	2,519	2,330	5,195	4,518	9,191
3 Profit before tax	998	867	849	1,865	1,599	2,923
4 Tax expense						
(a) Current tax	162	333	318	495	587	1,005
(b) Deferred tax	41	(39)	(21)	2	(39)	(36)
Total tax expense	203	294	297	497	548	969
5 Profit for the period (A)	795	573	552	1,368	1,051	1,954
6 Other comprehensive income						
-Items that will not be reclassified to profit or loss Remeasurement of the defined benefit plan	7	7	2	14	3	(30)
-Income tax in relation to the items that will not be reclassified to profit or loss	-	(3)	(1)	(3)	(1)	11
Total other comprehensive income (B)	7	4	1	11	2	(19)
7 Total comprehensive income (A+B)	802	577	553	1,379	1,053	1,935
8 Paid-up equity share capital (Face Value of Rs. 10/- per share)	833	833	833	833	833	833
9 Other equity						
10 Earnings per share (Rs.) (not annualised)						8,475
- Basic	9.65	6.95	6.71	16.61	12.77	23.74
- Diluted	9.62	6.94	6.70	16.56	12.74	23.69

A

Notes:


- i. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 8 November, 2019.
- ii. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- iii. The Hon'ble New Delhi Bench and Hon'ble Ahmedabad Bench of the National Company Law Tribunal ('Hon'ble Tribunal' or 'NCLT') sanctioned the Scheme of Amalgamation between the Company (Transferee Company) and its wholly owned subsidiary (Transferor Company) by the name Delta Ria and Pathology Private Limited on 23 October, 2018 and 11 December, 2018 respectively.

The appointed date as per the scheme was 1 April, 2017. The Scheme envisaged transfer of all properties, rights, assets, interests and claims of the Transferor Company to the Transferee Company.

Pursuant to the Scheme becoming effective, the amalgamation had been accounted for under the 'pooling of interests' method in accordance with Ind AS 103 "Business Combinations" and the assets, liabilities and reserves of the Transferor Company had been accounted for at their book value, in the books of Transferee Company.

Accordingly the results for the quarter and six months ended 30 September, 2018 have been restated to give effect to the amalgamation. Consequent to this restatement, the impact on the profit after tax for the quarter ended 30 September, 2018 is Nil and the profit after tax for the six months ended 30 September, 2018 is higher by Rs. 1 million.
- iv. Effective 1 April, 2019, Ind AS 116 "Leases" has been adopted by the Company using the modified retrospective transition method. Accordingly, the comparatives for earlier period presented have not been restated. This has resulted in recognising right of use of assets amounting to INR 1,437 million and lease liabilities amounting to INR 1,280 million. Consequent on transition to Ind AS 116, profit before tax for the current quarter and six months ended 30 September 2019 is lower by INR 25 million and 49 million respectively.
- v. During the quarter ended 30 June, 2019 and quarter ended 30 September 2019, the Company has made a further investment of INR 30 million and INR 500 million respectively in its wholly owned subsidiary, PathLabs Unifiers Private Limited, through subscription of additional equity shares.
- vi. The Board of Directors of the Company have approved an interim dividend of Rs. 6 per equity share (face value of Rs. 10 each) at their meeting held on 8 November, 2019.
- 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.
- viii. The Company elected to exercise the option permitted under section 115BAA of the Income-tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly the Company has recognised provision for income tax for the quarter and six months ended 30 September, 2019 and re-measured its deferred tax assets basis the rate prescribed in the said section. The full impact of this change has been recognised in the Statement of Profit and Loss for the quarter and six months ended 30 September, 2019.
- ix. Refer to Annexure-A for the Statement of Standalone Assets and Liabilities
- x. The Company is submitting the Statement of Standalone Cash Flows set out in Annexure-B, for the first time in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with circular no. CIR/CFD/CMD1/44/2019 dated 29 March, 2019. The statement of standalone cash flows for the corresponding six months ended 30 September, 2018, has been approved by the Company's Board of Directors, but has not been subjected to review by the Statutory Auditors.

For and on behalf of the Board of Directors of
Dr. Lal PathLabs Limited



(Hon'y) Brig. Dr. Arvind Lal
Chairman and Managing Director

Place: New Delhi

Date: 8 November, 2019

Dr. Lal PathLabs Limited		
Statement of Standalone Assets and Liabilities		
(Rs. in millions except as stated)		
Particulars	As at 30 September, 2019	As at 31 March, 2019
	(Unaudited)	(Audited)
Assets		
1. Non-current assets		
(a) Property, plant and equipment	2,758	1,513
(b) Capital work-in-progress	41	29
(c) Goodwill	11	11
(d) Other intangible assets	179	205
(e) Financial assets		
(i) Investments	854	324
(ii) Other financial assets	196	187
(f) Non-current tax assets (net)	127	126
(g) Deferred tax assets (net)	205	211
(h) Other non-current assets	68	97
Total non-current assets	4,439	2,703
2. Current assets		
(a) Inventories	341	278
(b) Financial assets		
(i) Investments	1,607	1,817
(ii) Trade receivables	564	531
(iiii) Cash and cash equivalents	1,125	1,239
(iv) Bank balances other than (iii) above	4,690	3,542
(v) Loans	8	9
(vi) Other financial assets	289	451
(c) Other current assets	135	95
Total current assets	8,759	7,962
Total assets	13,198	10,665
Equity and Liabilities		
1. Equity		
(a) Equity share capital	833	833
(b) Other equity	9,581	8,475
Total equity	10,414	9,308
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	339	12
Total non-current liabilities	339	12
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises; and	47	22
Total outstanding dues of creditors other than micro enterprises and small enterprises;	931	750
	978	772
(ii) Other financial liabilities	1,220	285
(b) Provisions	96	131
(c) Current tax liabilities (net)	18	45
(d) Other current liabilities	133	112
Total current liabilities	2,445	1,345
Total liabilities	2,784	1,357
Total equity and liabilities	13,198	10,665

Dr. Lal PathLabs Limited		
Statement of Standalone Cash Flows		
(Rs. in millions except as stated)		
Particulars	Year to date figures for the current period ended 30 September, 2019	Year to date figures for the previous period ended 30 September, 2018
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Profit for the period before taxes	1,865	1,599
Operating profit before working capital and other changes	2,079	1,657
Net cash generated from operating activities	1,611	1,165
B. Net cash used in investing activities	(1,216)	(59)
C. Net cash generated used in financing activities	(509)	(294)
Net increase/(decrease) in cash and cash equivalents	(114)	812
Cash and cash equivalents at the beginning of the year	1,239	625
Cash and cash equivalents at the end of the year	1,125	1,437
Components of cash and cash equivalents		
Cash on hand	9	17
Balance with scheduled banks:		
-on current & cash credit accounts	98	88
-deposits with maturity of less than 3 months	1,018	1,332
Total Cash and cash equivalents	1,125	1,437



Independent Auditor's review report on review of Interim Consolidated Financial Results

To the Board of Directors of
Dr. Lal PathLabs Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Dr. Lal PathLabs Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended 30 September, 2019 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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 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. Accordingly, we do not express an audit opinion.

Attention is drawn to Note "xii" to the Statement which states that the statement of consolidated cash flows for the corresponding six months ended 30 September, 2018, as reported in the accompanying Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

4. The Statement includes the results of the entities Listed in Annexure A.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard 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.
6. The consolidated unaudited financial results includes the interim financial results of five subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 130 million as at 30 September, 2019 and total revenue of Rs. 38 million and Rs. 71 million for the quarter and six months ended 30 September, 2019 respectively, total profit/(loss) after tax of Rs. 4 million and Rs. (1) million for the quarter and six months ended 30 September, 2019 and total comprehensive income/(loss) of Rs. 3 million and Rs. (2) million for the quarter and six months ended 30 September, 2019 respectively and net cash flows (net) of Rs. 14 million for the six months ended 30 September, 2019, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.



Place: Delhi
Date: 8 November, 2019

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Jitendra Agarwal
Partner

(Membership No. 87104)
(UDIN: 19087104AARAGA2177)

Annexure A

List of entities consolidated

a) Subsidiaries held directly

S. No.	Name of the Entity
1	Paliwal Diagnostics Private Limited
2	Paliwal Medicare Private Limited
3	APL Institute of Clinical Laboratory & Research Private Limited
4	Dr. Lal PathLabs Nepal Private Limited
5	Dr. Lal PathLabs International B.V.
6	Dr. Lal PathLabs Bangladesh Pvt. Ltd.
7	Dr. Lal Ventures Private Limited (w.e.f. 10 December, 2018)
8	Pathlabs Unifiers Private Limited (w.e.f. 12 December, 2018)
9	Dr. Lal PathLabs Kenya Private Limited (w.e.f. 6 August, 2019)

b) Subsidiaries held indirectly

S. No.	Name of the Entity
1	Centrapath Labs Private Limited (w.e.f. 7 August, 2019)



Statement of Consolidated Unaudited Financial Results for the quarter and six months ended 30 September, 2019

(Rs. in million except as stated)

Particulars	3 months ended 30 September, 2019	Preceding 3 months ended 30 June, 2019	Corresponding 3 months ended 30 September, 2018	Year to date figures for the current period ended 30 September, 2019	Year to date figures for the previous period ended 30 September, 2018	Previous year ended 31 March, 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 (a) Revenue from operations	3,656	3,352	3,175	7,008	6,098	12,034
(b) Other income	148	144	109	292	203	460
Total Income	3,804	3,496	3,284	7,300	6,301	12,494
2 Expenses						
(a) Cost of materials consumed	811	712	677	1,523	1,319	2,624
(b) Employee benefits expense	602	583	502	1,185	996	2,083
(c) Finance costs	37	38	2	75	4	8
(d) Depreciation and amortisation expense	177	163	94	340	182	382
(e) Fees to collection centers/channel partners	480	436	399	916	764	1,509
(f) Other expenses	674	670	729	1,344	1,401	2,882
Total expenses	2,781	2,602	2,403	5,383	4,666	9,488
3 Profit before tax	1,023	894	881	1,917	1,635	3,006
4 Tax expense						
(a) Current tax	172	341	329	513	605	1,036
(b) Deferred tax	41	(38)	(21)	3	(40)	(35)
Total tax expense	213	303	308	516	565	1,001
5 Profit for the period (A)	810	591	573	1,401	1,070	2,005
6 Other comprehensive income						
-Items that will not be reclassified to profit or loss						
Remeasurement of the defined benefit plans	7	7	1	14	2	(30)
-Income tax in relation to the items that will not be reclassified to profit or loss	(1)	(2)	(1)	(3)	(1)	10
-Items that may be reclassified to profit or loss						
Exchange differences on translation of foreign operations	-	(1)	1	(1)	1	-
-Income tax in relation to the items that may be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income (B)	6	4	1	10	2	(20)
7 Total comprehensive income (A+B)	816	595	574	1,411	1,072	1,985
Profit for the period attributable to:						
Owners of the Company	805	588	569	1,393	1,063	1,992
Non Controlling Interest	5	3	4	8	7	13
	810	591	573	1,401	1,070	2,005
Other comprehensive income for the period attributable to:						
Owners of the Company	5	4	1	10	2	(20)
Non Controlling Interest	-	-	-	-	-	-
	6	4	1	10	2	(20)
Total comprehensive income for the period attributable to:						
Owners of the Company	811	592	570	1,403	1,065	1,972
Non Controlling Interest	5	3	4	8	7	13
	816	595	574	1,411	1,072	1,985
8 Paid-up equity share capital (Face Value of Rs. 10 per share)	833	833	833	833	833	833
9 Other equity						8,622
10 Earnings per share (Rs.) (not annualised)						
-Basic	9.77	7.14	6.91	16.91	12.91	24.19
-Diluted	9.75	7.13	6.90	16.86	12.89	24.15



Dr. Lal PathLabs Limited

Notes:

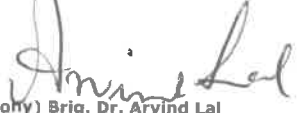
- i. The above consolidated results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 8 November, 2019.
- ii. The above consolidated results represent consolidated results of the Company and its subsidiaries (together referred to as 'the 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- iv. The Hon'ble New Delhi Bench and Hon'ble Ahmedabad Bench of the National Company Law Tribunal ('Hon'ble Tribunal' or 'NCLT') sanctioned the Scheme of Amalgamation between the Parent Company (Transferee Company) and its wholly owned subsidiary (Transferor Company) by the name Delta Ria and Pathology Private Limited on 23 October, 2018 and 11 December, 2018 respectively.

The appointed date as per the scheme was 1 April, 2017. The Scheme envisaged transfer of all properties, rights, assets, interests and claims of the Transferor Company to the Transferee Company

Pursuant to the Scheme becoming effective, the amalgamation had been accounted for under the 'pooling of interests' method in accordance with Ind AS 103 "Business Combinations" and the assets, liabilities and reserves of the Transferor Company had been accounted for at their book value, in the books of Transferee Company.

Accordingly the results for the quarter and six months ended 30 September, 2018 have been restated to give effect to the amalgamation. Consequent to this restatement, the impact on the profit after tax for the quarter ended 30 September, 2018 and six months ended 30 September, 2018 is lower by Rs. 1 million and Rs. 1 million respectively.
- v. During the six months ended 30 September, 2019, Pathlabs Unifiers Private Limited (a subsidiary) has purchased the business of "Bawankar Pathology" engaged in the business of providing pathological diagnostics services in Bhandara, on a going concern basis for a purchase consideration of Rs. 52 million.
- vi. As approved in their meeting held on 7 August, 2019, the Board of Directors of PathLabs Unifiers Private Limited (a subsidiary), acquired an equity stake of 70% in Centrapath Labs Private Limited engaged in pathology business for a consideration of Rs. 469 Million.
- vii. The Board of Directors of PathLabs Unifiers Private Limited (a subsidiary) in their meeting held on 1 October, 2019, has approved signing of a binding term sheet for acquisition of equity stake of 70% in APRL Pathlabs Private Limited engaged in pathology business for a consideration not exceeding Rs. 53 million.
- viii. Effective 1 April, 2019, Ind AS 116 "Leases" has been adopted by the Group using the modified retrospective transition method. Accordingly, the comparatives for earlier periods presented have not been restated. This has resulted in recognising right of use of assets amounting to Rs. 1,477 million and lease liabilities amounting to Rs. 1,320 million. Consequently on transition to Ind AS 116, profit before tax for the current quarter and six months ended 30 September 2019 is lower by Rs. 26 million and 51 million respectively.
- ix. The Board of Directors of the Parent Company have approved an interim dividend of Rs. 6 per equity share (face value of Rs. 10 each) at their meeting held on 8 November, 2019.
- x. 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.
- xi. Refer to Annexure-A for the Statement of Consolidated Assets and Liabilities
- xii. The Group is submitting the Statement of Consolidated Cash Flows set out in Annexure-B, for the first time in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with circular no. CIR/CFD/CMD1/44/2019 dated 29 March, 2019. The statement of consolidated cash flows for the corresponding six months ended 30 September, 2018, has been approved by the Parent's Board of Directors, but has not been subjected to review by the Statutory Auditors.

For and on behalf of the Board of Directors of
Dr. Lal PathLabs Limited


(Hon'g) Brig. Dr. Arvind Lal
Chairman and Managing Director

Place: New Delhi
Date: 8 November, 2019



Dr. Lal PathLabs Limited
Statement of Consolidated Assets and Liabilities
(Rs. in millions except as stated)

Particulars	As at	As at
	30 September, 2019	31 March, 2019
	(Unaudited)	(Audited)
Assets		
1 Non-current assets		
(a) Property, plant and equipment	2,881	1,601
(b) Capital work-in-progress	41	34
(c) Goodwill	671	280
(d) Other intangible assets	417	206
(e) Financial assets		
(i) Loans	-	-
(ii) Other financial assets	211	203
(f) Non-current tax assets (net)	137	133
(g) Deferred tax assets (net)	208	215
(h) Other non-current assets	68	97
Total non-current assets	4,634	2,769
2. Current assets		
(a) Inventories	351	285
(b) Financial assets		
(i) Investments	1,677	1,848
(ii) Trade receivables	575	532
(iii) Cash and cash equivalents	1,214	1,294
(iv) Bank balances other than (iii) above	4,771	3,609
(v) Loans	8	9
(vi) Other financial assets	303	463
(c) Other current assets	138	96
Total current assets	9,037	8,136
Total assets	13,671	10,905
Equity and Liabilities		
1. Equity		
(a) Equity share capital	833	833
(b) Other equity	9,749	8,622
Equity attributable to the owners of the Company	10,582	9,455
Non controlling interest	196	55
Total equity	10,778	9,510
2. Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	351	12
(b) Other non-current liabilities	-	-
Total non-current liabilities	351	12
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises; and	46	22
Total outstanding dues of creditors other than micro enterprises and small enterprises	965	776
	1,011	798
(ii) Other financial liabilities	1,267	291
(b) Provisions	101	134
(c) Current tax liabilities (net)	18	45
(d) Other current liabilities	145	115
Total current liabilities	2,542	1,383
Total liabilities	2,893	1,395
Total equity and liabilities	13,671	10,905

Dr. Lal PathLabs Limited
Statement of Consolidated Cash Flows

(Rs. in millions except as stated)

Particulars	Year to date figures for the current period ended 30 September, 2019	Year to date figures for the previous period ended 30 September, 2018
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Profit for the period before taxes	1,917	1,635
Operating profit before working capital and other changes	2,167	1,728
Net cash generated from operating activities	1,672	1,238
B. Net cash used in investing activities	(1,234)	(120)
C. Net cash used in financing activities	(518)	(304)
Net increase/(decrease) in cash and cash equivalents	(80)	814
Cash and cash equivalents at the beginning of the year	1,294	658
Cash and cash equivalents at the end of the year	1,214	1,472
Components of cash and cash equivalents		
Cash on hand	10	19
Balance with scheduled banks:		
-on current & cash credit accounts	140	106
-deposits with maturity of less than 3 months	1,064	1,347
Total Cash and cash equivalents	1,214	1,472

