

Ref. No.: LASA/SE/24-25/37 Thursday, November 14, 2024

То,	То,
Corporate Services Department	Corporate Services Department
BSE Limited	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers,	"Exchange Plaza", Plot No. C/1,
Dalal Street,	G Block Bandra-Kurla Complex,
Mumbai – 400 001.	Bandra (E), Mumbai – 400 051.
BSE CODE -540702	NSE CODE: LASA

Dear Sir/Madam,

Sub. : Outcome of Board Meeting held today i.e. November 14, 2024

Pursuant to Regulation 29 and 30 of SEBI (Listing obligation and disclosure requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held today which was commenced at 01.30 p.m. and concluded at 06.15 p.m. inter- alia have considered and approved the following:

- 1. The statement of unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2024.
- 2. Limited Review Report from Statutory Auditor for the quarter ended on September 30, 2024.

The above information is also available on the company's website at <u>www.lasalabs.com</u> and on the website of the stock Exchange at <u>www.bseindia.com</u> and <u>www.nseindia.com</u>.

FOR LASA SUPERGENERICS LIMITED

MITTI JAIN COMPANY SECRETARY & COMPLIANCE OFFICER M. NO.33681



LASA SUPERGENERICS LIMITED

Corp. Office : C-4, C-4/1, & C-43, M.I.D.C, Lote Parshuram Industrial Area Tal - Khed, Dist- Ratnagiri 415 722

Email: Info@lasalabs.com. Website: www.lasalabs.com

Statement of Unaudited Financial Results for Quarter ended 30th Sep, 2024

(Rs in Lakh							
	Quarter ended			Half Year Ended		Year ended	
Particulars	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. INCOME							
a. Revenue from Operations	3,939.49	3,083.55	2,430.26	7,023.04	5,485.86	10,433.50	
b. Other Income	194.71	0.47	8.40	195.18	8.78	9.93	
Total Income	4,134.20	3,084.02	2,438.66	7,218.22	5,494.64	10,443.43	
2. Expenses							
a. Cost of Materials consumed	3,027.74	2,030.42	1,965.38	5,058.15	4,185.85	7,928.17	
b. Cost of Traded Goods	-	-	-	-	-	-	
c. Change in Inventories of Finished Goods, Work-in-Progress	100.12	176.47	(314.44)	276.59	(504.39)	(406.41)	
 Employee benefits expenses 	159.15	161.65	158.59	320.79	327.86	634.18	
e. Finance costs (Bank Charges)	124.11	87.15	55.76	211.26	93.07	193.19	
f. Depreciation & amortizations expenses	281.10	279.35	268.15	560.45	533.18	1,067.26	
g. Other Expenses	573.29	535.30	516.40	1,108.59	967.18	2,060.98	
Total Expenses (a to g)	4,265.51	3,270.33	2,649.83	7,535.84	5,602.74	11,477.37	
Exceptional Items	-	-	-	-		877.32	
3. Profit / (Loss) before tax (1-2)	(131.31)	(186.31)	(211.17)	(317.62)	(108.10)	(1,911.25)	
4. Tax expense							
Current Tax	-	-	-	-	-	-	
Deferred Tax	191.54	86.85	(208.89)	278.39	389.14	261.81	
Short / Excess income tax provision for earlier years	-	-	-	-	-	-	
5. Net Profit / (Loss) after tax (3-4)	(322.85)	(273.16)	(2.28)	(596.01)	(497.23)	(2,173.06)	
6. Other Comprehensive Income							
Items that will not be reclassified into Profit or Loss							
- Remeasurement of Defined Benefit Plans (Net of tax)	-	-	-	-	-	11.54	
7. Total Comprehensive Income for the year (after tax) (5+6)	(322.85)	(273.16)	(2.28)	(596.01)	(497.23)	(2,161.52)	
8. Paid-up Equity Share Capital (Face Value of Re. 10 /- each)	5,010.12	5,010.12	5,010.12	5,010.12	5,010.12	5,010.12	
10. Earnings per Equity Share (of Rs. 10/- each)							
(a) Basic	(0.64)	(0.55)	(0.00)	(1.19)	(0.99)	(4.34)	
(b) Diluted	(0.64)	(0.55)	· · · ·	(1.19)	(0.99)	(4.34)	

Notes :

1) "These interim condensed financial statements are prepared in accordance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). Accordingly, these interim condensed financial statements do not include all the information required for a complete set of financial statements. These interim condensed financial statements should be read in conjunction with the financial statements and related notes included in the Company's Annual Report for the year ended March 31, 2024. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter."

2) The Above Financial Results were reviewed by the audit committee of the board on 14th Nov 2024 and approved by the Board of Directors of the company at their meeting held on same date. The Statutory auditors have expressed on unmodified opinion. The auditors report has been filed with stock exchange and is available on the company's website. The Financial results have been prepared in accoradance with Ind AS notified under the Companies (Accounting Standards) Rule, 2015.

3) Finance Cost includes Rs.42,65,436/- provision for Interest on alleged ECB Loan (Which is Disputed) as per IND AS. However, Disputed ECB with Bank of Baroda is settled at 2161700 USD and Company has received No Dues Certificate on 10.10.2024.

4)The bank balance confirmation of bank accounts having book balance of Rupees 3.41 Lacs as on 30-09-2024 & Fixed deposits confirmation of book balance of Rupees 12.24 Lacs as on 30-09-2024 could not be obtained as these accounts and fixed deposits are in domant status.

5) Govt incentives were awarded to the company in the year 2019-20. However, income pertaining to the period from 2019-20 till this period amounting to Rs. 158.45 as per Ind AS 20 was accounted for only now.

6) The Company has single business segment i.e. Active Pharmaceutical Ingredients (API), therefore, in the context of Ind As 108, disclosure of segment information is not applicable.

7) Figures of previous period have been re-grouped / reclassified wherever necessary, to confirm to this period's classification.

Place : Mumbai Date : 14th November 2024

Lasa Omkar H rlekar Chairman & Managing Drecho 13 (DIN No. 01587154)

CIN: U24233MH2016PLC274202

Balance Sheet as at Sept 30, 2024		
		(Rs. In Lakhs)
Particulars	As at 30th Sept 2024	As at 30th Sep 2023
ASSETS		
Non-current assets		
Property, Plant and Equipment (Depreciation)	8,116.04	8,685.23
Capital Work in Progress	257.20	464.47
Intangible assets	2,348.29	2,838.26
Financial Assets		
Non Current Investments		
Deposits	78.32	60.98
	10,799.86	12,048.93
Current assets		
Inventories	2,024.32	1,997.58
Financial Assets		
Trade receivables	369.17	274.67
Cash and cash equivalents	73.45	96.77
Bank balances other than cash & cash equivalents	39.55	80.45
Loans	5.00	5.00
Other Financial Assets		7.55
Other current assets	1,421.32	2,083.87
	3,932.80	4,545.90
	14,732.66	16,594.82
QUITY AND LIABILITIES		
EQUITY		
Equity Share capital	5010.13	5,010.12
Other Equity	4061.49	6,321.78
	9,071.62	11,331.90
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Non Current Borrowings		-
Provisions	49.82	64.52
Deferred Tax Liabilities	763.19	612.14
	813.01	676.66
Current liabilities		
Financial Liabilities		
Current Borrowings	2,023.80	105.50
Trade payables:		-
Total outstanding dues of micro enterprises and small		
enterprises	493.34	120.35
Total outstanding dues of creditors other than micro enterprise	S	
and small enterprises	701.18	904.85
Other financial liabilities	-	2, 199.26
Other current liabilities	297.43	144.58
Provisions	1,332.28	1,111.72
Current tax liabilities (net)		-
	4,848.03	4,586.25
		16,594.82
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Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Lasa Supergenerics Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results (The "Statement") of Lasa Supergenerics Limited ('the Company') for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
- 2. The statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 as amended, 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 in accordance with the Standard 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 Statement is free of Material misstatement. A review is limited primarily to enquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. As mentioned in Note 3 of the Statement, the Company has provided for interest amounting to Rs. 42,65,436/- on ECB Loan (which is under Dispute and settlement process).
- 5. As mentioned in Note 4 of the Statement The bank balance confirmation of bank accounts having book balance of Rupees 3.41 Lacs as on 30-09-2024 & Fixed deposits confirmation of book balance of Rupees 12.54 Lacs as on 30-09-2024 could not be obtained as these accounts and fixed deposits are in dormant status.

 H.O.: Office No. 16B, Khatau Building, 1st Floor, 8/10 Alkesh Dinesh Modi Marg, (Shahid Bhagat Singh Road), Fort, Mumbai - 400 023
 Phone No: +91 22 4002 2072 / 4004 6887

 Branch : 620, Goldcrest Business Park, Behind HDFC Bank, Near Shreyas, L.B.S. Road, Ghatkopar (W), Mumbai - 400 086
 Phone No : +91 22 4973 3968 / 4973 4015

- 6. As mentioned in Note 5 of the Statement, the Company has recognised Govt incentives were awarded to the company in the year 2019-20. However, income pertaining to the period from 2019-20 till this period amounting to Rs. 158.45 as per Ind AS 20 was accounted for only now.
- 7. Based on our review conducted as above, except for the possible effects of our observations in paragraphs 4 to 6 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation ,2015 including the manner in which it is to be disclosed , or that it contains any material misstatement.

For **Gupta Rustagi & CO.** Chartered Accountants ICAI FRN : 128701W

NIRAJ SUBHASHCH AND GUPTA Digitally signed by NIRAJ SUBHASHCHAND GUPTA Date: 2024.11.14 17:01:07 +05'30'

Niraj Gupta Partner M.N.no. 100808 UDIN: 24100808BKDICK9871 Mumbai 14th November, 2024