Aspira Path lab & Diagnostics Limited
(Fo

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Regd. Office: Flat No. 2, RD Shah Building, Shraddha

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Aspira Pathlab & Diagnostics Limited (CIN L85100MH1973PLC289209)
Reg. Office : Flat No. 2, R.D. Shah Bldg., Shraddhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai - 400086

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2019 (Rs in Lakhs)
Quarter ended Year ended
Particulars 30-Jun-19 31-Mar-19 30-Jun-18 31-Mar-19 (Unaudited) (Audited) (Unaudited) (Audited)

1. Income

(a) Revenue from Operations
Sales/Income from Operations 190.32 207.71 148.16 763.71
Other Operating Income - -
(b) Other Income 7.33 7.53 5.04 25.32
Total income 197.65 215.23 153.20 789.03
2. Expenses
(a) Cost of Materials consumed 52.62 71.72 45.16 225.59
(b) Purchase of stock-in-trade - - - -

(c) Changes in inventories of finished goods,
work-in-progress and stock-in-trade - - - -
(d) Employee benefits expense 111.08 119.10 103.73 447.36
(e) Finance Costs 24.80 25.57 28.18 96.07
(f)Depreciation and amortisation expense 40.23 31.68 29.49 122.84
(g)Other expenses 73.66 91.56 84.38 415.47
Total Expenses 302.39 339.63 290.94 1,307.33
3. Profit/ (Loss) before exceptional items and
tax (1-2) (104.74) (124.40) (137.74) (518.29)
4. Exceptional Items - - - -
5. Profit/ (Loss) before tax (3+4) (104.74) (124.40) (137.74) (518.29)
6. Tax Expenses - - - -
7. Profit/ (Loss) after tax (5-6) (104.74) (124.40) (137.74) (518.29)
8. Other Comprehensive income(net of tax) - - - 0.97
9. Total Comprehesive income (7+8) (104.74) (124.40) (137.74) (517.32)
10. Paid up Equity share capital (face value 10 each) 819.30 819.30 519.30 819.30
11. Earning per share
(a) Basic (1.28) (1.52) (2.65) (6.31)
(b) Diluted (1.28) (1. 78) (2.65) (1.78)

Notes

1. The above unaudited standalone fiancial results of the company for the quarter ended June 30, 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 20 July, 2019. The statutory auditors have carried out a limited review of these financial results.

2. The figures of the quarter ended March 31, 2019 are the balancing figures between audited figures in respect of full financial year upto March 31, 2019 and the unaudited published year to date figure upto December 31, 2018, being the date of the end of the third quarter of previous year, which was subject to limited review.

3. During the quarter the company has applied IND AS-116- Leases (applicable from 01.04.2019) using the prospective approach. As a result, the company has recognised Right of Use Assets and Lease Liability as at 01.04.2019. Further, expenses towards such leases is now recorded as Depreciation on Right of Used Assets and finance cost on Lease Liability, instead of rent.
4. The financial results of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standard) Rules, 2015, and other recognised accounting principles generally accepted in India.

5. The previous period figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

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Dr. Pankaj J. Shah
Managing Director
Din No. 02836324

Place : Mumbai
Date: 20.07.2019

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·rA.,} PKHETAN&CO ~~ Chartered Accountants

19B B BGauguJy Street
Room No. 5, 2nd Floor
Ko1kati1 -100012
Phone- 03~-40734009
Mobfle- 9&$3093350
e-m ail- khetanpk@gnudl.com

Jndep-endent Auditot'-s Review Report Ori the Quiirretly· Ur:iaudited Standalene Financial Results of the Company Persual\t to 'the Regulation 33 of the Sl!BI (Listing Obligati,ons and Disdl>Sure Requuem.ents) Regui.11,Hons, 2015, as amertded

Review Report to·
The Board of Directors

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We have revie~ed. the at.eo.rt:t~anymg statw.n~t of Unaudited Standalone Ftnandaf Results ol Aspira Pa_thlab &: Diagnostics Ll~ted for tlre quarter en<Jed Ju,µe: 30, 2019 (" the Statement'') attadted herewith, being submitted by -the company pursuant to th~ reqiilieJiwlt of &egulation 33 of the SEBl tL(stfttg Obligations and Pisclosure R~quirements) Regulatlo.ns, 2015, (' the Re,gµfu:tion'} as amended.

This &tatem&1t, which l$ th$ respo:nsibili!:y Qf the Company's Management ~<I iipproved by the Board of Oltei;tors, has ~~ pre~d in accotdance with the recognition and measl.itement principles laid dowh in lnqta.n Accountung St.an,~ar(l 34 "Tnterbn Financial Repo.rtiug" ("Ind AS 34;'}, prescr-U,ed under section 133 ,of, the Companies A«, 2013 ~ad with relevant roles i,ssued thereundet- and othtir aeco1Jnting principles genei;aUy accepted irt lndla. Our responsibility is to :iss1,!,e a repO'rton the Statei:Mnts based on our revi'ew.

We conducted our review of the Statement in accordance with the-Standard on Review Bngagoment (SR:E) 2410, ''Review of' U'.ltt:!ti.m Financial Infonnatlo.n Performed by the Independent Auditor of the Entity" jssued by the Institul'e of Chartered Accountants of lndia. This standard l"equires thii.t we plan and perform the revtew te obtain moderate <lSBl.lrance as to whet~ the stat@l.ent is free of mataial n:usstarernent. A revi.i'!w is. limited prima.rJiy to inquiries of company personnel a,nd analytical procedures applied to financial data artd thus provide less ,i,sur,ance thm an audit. We have not perfonned an audit and ru::corfiingly, we do not ~xpress an audit optnion.

Bosed on our review co,mi~red a.s stated abov11, nothing has come to our attention fhat causes UJI tt, belleve that ~ . acrnmpanying statem_~t prepared in accordance With the ,aforesaid Indian Accounting Standards an.d otber ,:1cc_ounting principle& generalfy-.~cepted iti India, has .not d:1$dos~ the information required to be disclosed in terms of Regulation 3~ o(\he SEBI {Listing Obligations and Disclosure Req11,iremcmts) Regulations, ZOlS ilS a:xneud:ed, inr:1udin~ the mann~r :inwhjch it is to be disclosed, or that rt CQnUtins any tnaeeriat B'!is,statement.

For P Khetan& Co

Cha®t#I Actou;nant ,~~-

{Pankaj Kumar Kb:etan)
'Partner
M.No- 066080

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Date- 20,07 .20:I 9