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BSE Limited

Aspira Path lab & Diagnostics Limited
(Formerly known a< Utkal Soap Products ltd.)

Regd. Office: Flat No. 2, RD Shah Building, Shraddhanand Road,
Opp. Railway Station, Ghatkopar (W), Mumbai 400 086
CIN:L851 00MH 1973PLC289209

Corporate Office: Plot No. 6, RPT House, Sector 24, Turbhe, Navi Mumbai 400 703

July 20, 2019

The Corporate Relationship Department
P.J. Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 540788

Dear Sir/ Madam,

Sub: Un-audited Financial Results of the Company for the quarter ended June 30, 2019.

This is to inform you that the Board of Directors of the Company, at their meeting held today at 3 p.m. has Approved the un-audited financial results of the Company for the quarter ended June 30, 2019.

The above financial Results along with the Limited Review Report on the Financial Results are enclosed herewith.

The meeting of the Board of Directors was concluded at 5.30 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For ASPIRA PA THLAB & DIAGNOSTIC LIMITED

Dr. Pankaj Shah
Managing Director

INDIA'S FIRST
FULLY INTEGRATED LAB

'- 7197 5756, 6276 5700 e www.aspiradiagnostics.com
• support@aspiradiagnostics.com I info@aspiradiagnostics.com

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-:\, P KHETAN& CO V1'\ Cbamred Accountants \......_~_ v

1~B B BGanguly Street
Room No. 5, 2nd Floor
Kolkam - 100012
Phone- 033-40734009
Mobile- 9883093350
e-mail- khetanpk@gmail.l:om

Jndependent Auditor's Review Report on the Quarterly Unaudited Standalone FinancW Results of the Company Persuant to the RegulaHon 33 of the SEBl (Listing Obligatt.ons and Disclosure Requi.renumts) Regulatlon.s, 2015, as amended

Review Report to
The Boa_td of Directors
~t_,h:4 Pattilab& Diagnostics Lhrdted

We have reviewed the accompanying statement of Unaudited St.mcW.one Financial Results of Aspita Pathlab & Diagnostk&Llmited for the quarter ended June 30, 2019 ("the Statement") attached herewith, being submitted by the com.party p1.1rsuant to the requiltement of Regulation 83 of the SEBI '(Listing Obligations and Disclosure Require1nents) Regulations, 2015, (' the Regulation') as amended.

This statement, which 1.$ the responsibility of the Company's Management and approved by the Board of Directors, has ~e,n prepared in accordance With ihe xecognition and measurement principles laid dow.n in Indian AccounhU\g Standa,:d 34 "Interim Financial Reporting"("lnd AS :¾''), pres<!ribed under section 133 of the Companies Act, 2013 read with relevant rules i,ssued thereunder and other accounting principles gener:aUy accepted in India. Our responsibility is to issue a report on the Sta~ments based on our review.

We «inducted our review of l:he Sttltement in accordance with the Standa1d on Review Engagement (SR£) 2410, "Rl:?View of Interim Finandal Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants oflndia. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement I? free of material misstatement. A review ls limit.ed primarily to inquiries of company personnel and analytical pm<::edl.lres applied to onandal data ,and thus provide less ~urance than an audit. We have not performed An audit and accordingly, we do not ~xpress an audit opinion.

Based on our review conducted as stated above,. nothing has come to our attentic:m l:hat causes us to beHeve that tJye ac;cmnpanymg statement prepared in accordance- with the ,afore,aid Indian Accounting Standards an.d other .acc_ountlng principles generally accepted h'l India, has not discloocd the information required to be disclosed in tetms of Regulation 33 of the 5:EBI (Listing Obligations and Disclosure Requirements) RegulatiOJ..lS, 2015 ~ amended, including the manner in whtch it is to be disclosed, or that it contains any material misstatemenl

For P Khetan& Co

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(Pankaj Kumar Khetan)
Partner
M.No- 066080

Firm Reg. No- 327386B
Place- Kol.kata
Date- 20.07.2019