



## Aspira Pathlab & Diagnostics Limited

(Formerly known as Utkal Soap Products Ltd.)

**Regd. Office:** Flat No. 2, R D Shah Building, Shradhanand Road,  
Opp. Railway Station, Ghatkopar (W), Mumbai 400 086  
CIN:L85100MH1973PLC289209

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

**July 20, 2019**

### **BSE Limited**

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 PATHLAB & DIAGNOSTIC LIMITED**

**Dr. Pankaj Shah**  
Managing Director



**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)

Particulars	Quarter ended			Year ended
	30-Jun-19 (Unaudited)	31-Mar-19 (Audited)	30-Jun-18 (Unaudited)	31-Mar-19 (Audited)
<b>1. Income</b>				
(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
<b>Total income</b>	<b>197.65</b>	<b>215.23</b>	<b>153.20</b>	<b>789.03</b>
<b>2. Expenses</b>				
(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
<b>Total Expenses</b>	<b>302.39</b>	<b>339.63</b>	<b>290.94</b>	<b>1,307.33</b>
<b>3. Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(104.74)</b>	<b>(124.40)</b>	<b>(137.74)</b>	<b>(518.29)</b>
4. Exceptional Items	-	-	-	-
<b>5. Profit / (Loss) before tax (3+4)</b>	<b>(104.74)</b>	<b>(124.40)</b>	<b>(137.74)</b>	<b>(518.29)</b>
6. Tax Expenses	-	-	-	-
<b>7. Profit / (Loss) after tax (5-6)</b>	<b>(104.74)</b>	<b>(124.40)</b>	<b>(137.74)</b>	<b>(518.29)</b>
8. Other Comprehensive income (net of tax)	-	-	-	0.97
<b>9. Total Comprehensive income (7+8)</b>	<b>(104.74)</b>	<b>(124.40)</b>	<b>(137.74)</b>	<b>(517.32)</b>
10. Paid up Equity share capital ( face value 10 each)	819.30	819.30	519.30	819.30
<b>11. Earning per share</b>				
(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 financial 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.



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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**



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



Place : Mumbai  
Date : 20.07.2019



**P KHETAN & CO**  
Chartered Accountants

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Room No. 5, 2<sup>nd</sup> Floor  
Kolkata – 700012  
Phone- 033-40734009  
Mobile- 9883093350  
e-mail- [khetanpk@gmail.com](mailto:khetanpk@gmail.com)

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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to**  
**The Board of Directors**  
**Aspira Pathlab & Diagnostics Limited**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Aspira Pathlab & Diagnostics Limited for the quarter ended June 30, 2019 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulation") as amended.

This 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statements based on our review.

We conducted our review of the Statement 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 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.

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 aforesaid Indian Accounting Standards 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.

For P Khetan & Co  
Chartered Accountant

*Pankaj Khetan*

(Pankaj Kumar Khetan)  
Partner  
M.No- 066080  
Firm Reg. No- 327386E  
Place- Kolkata  
Date- 20.07.2019

