



Aspira Pathlab & Diagnostics Limited

(Formerly known as Utkal Soap Products Ltd.)

Regd. Office: Flat No. 2, R D Shah Building, Shraddhanand 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

October 27, 2018

BSE Limited

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

Scrip Code: 540788

Dear Sir/ Madam,

Sub: Outcome of meeting of the Board of Directors of Aspira Pathlab & Diagnostics Limited

In accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (read with Part A of schedule III), We hereby inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, October 27, 2018 inter alia considered and approved the unaudited Standalone financial results of the Company for the quarter and half year ended September 30, 2018 and the same are enclosed herewith along with Limited Review Reports given by the Statutory Auditors on the above financial results.

The meeting of the Board of Directors commenced at 3:00 pm and concluded at 5:15 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For **ASPIRA PATHLAB & DIAGNOSTIC LIMITED**

(Formerly known as Utkal Soap Products Ltd)


Mamta Mav

Company Secretary



ASPIRA PATHLAB & DIAGNOSTICS LIMITED

(Formerly known as Utkal Soap Products Limited)

CIN : L85100MH1973PLC289209

Flat No. 2, R.D. Shah Bldg., Shradhhanand Road

Opp: Rly St., Ghatkopar (W), Mumbai - 400086 Tel No. 022-71975756

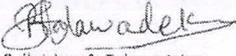
Mail ID: support@aspiradiagnostics.com Website: www.aspiradiagnostics.com

Statement of Assets and Liabilities for Companies (Other than Banks)

(Rs. In Lakhs)

Particulars	As at 30th Septemehr 2018 (Unaudited)	As at 31st March 2018 (Audited)
A ASSEST		
Non-current assets		
Property, plant and equipment	675.55	685.20
Capital work-in-progress	-	-
Goodwill	265.18	94.24
Other Intangible assets	8.32	11.09
Financial Assests		
(i) Investments	-	-
(ii) Loans	31.36	58.75
(iii) Others	325.00	225.00
Deferred tax assets (net)	-	-
Other Non-current financial assests	-	-
Total non-current assets	1305.41	1,074.28
Current Assets		
Inventories	50.02	36.94
Financial Assests		
(i) Trade Receivables	65.53	35.48
(ii) Cash and Cash Equivalents	74.32	22.10
(iii) Bank balance other than (ii) above	-	-
(iv) Others- Loans & Advances	69.86	64.61
Other Current Assets	27.90	19.78
Total Current Assets	287.62	178.91
Total Assets	1593.04	1,253.19
B EQUITY AND LIABILITIES		
EQUITY		
Equity share Capital	819.30	519.30
Other equity	(546.47)	(485.82)
Total Equity	272.83	33.48
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	487.82	1,050.31
(ii) Other Financial liabilities	50.00	-
(iii) Non Convertible Preference Shares	550.00	-
Provisions	8.76	5.74
Deferred Tax Liability	-	-
Total non-current liabilities	1096.58	1,056.05
Current liabilities		
Financial liabilities		
(i) Borrowings	0.00	8.54
(ii) Trade paybles	24.03	22.71
(iii) Other financial liabilities	48.00	-
Other current liabilities	151.60	132.38
Provisions	-	0.03
Current tax liabilities (Net)	-	-
Total current liabilities	223.63	163.66
Total Liabilities	1320.21	1,219.71
Total Equity and Liabilities	1593.04	1,253.19

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED


Name : Balkrishna S. Talawadekar
Designation : Chief Financial Officer

Place : Mumbai
Date : 27.10.2018



Aspira Pathlab & Diagnostics Limited
(Formerly known as Utkal Soap Products Limited)
(CIN L85100MH1973PLC289269)

Reg. Office: Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatalpar (W), Mumbai - 400069
Statement of Unaudited Financial Results for the Quarter ended and Year ended 30th September, 2018

[Rs. in Lakhs]

Particulars	Quarter ended			Six Months		Year ended
	30-Sep-18 (Unaudited)	30-Jun-18 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-17 (Unaudited)	31-Mar-18 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations	199.78	148.16	97.85	347.94	162.35	435.78
Other Operating Income						
(b) Other Income	5.57	5.04	6.05	10.61	10.87	22.05
Total Income	205.35	153.20	103.90	358.55	173.22	457.83
2. Expenses						
(a) Cost of Materials consumed	36.03	45.16	31.67	81.20	48.75	130.18
(b) Purchase of stock-in-trade						
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d) Employee benefits expense	109.25	103.73	80.90	212.98	153.12	342.38
(e) Finance Costs	26.18	28.18	19.51	54.35	33.93	80.48
(f) Depreciation and amortisation expense	30.68	29.49	33.35	60.16	59.51	112.46
(g) Other expenses	136.12	84.38	86.53	220.51	164.72	350.56
Total Expenses	338.26	290.94	251.96	629.20	460.02	1,016.06
3. Profit / (Loss) before exceptional items and tax (1-2)	(132.91)	(137.74)	(148.06)	(270.65)	(286.80)	(558.23)
4. Exceptional Items						
5. Profit / (Loss) before tax (3+4)	(132.91)	(137.74)	(148.06)	(270.65)	(286.80)	(558.23)
6. Tax Expenses						
7. Profit / (Loss) after tax (5-6)	(132.91)	(137.74)	(148.06)	(270.65)	(286.80)	(558.23)
8. Other Comprehensive income (net of tax)						
9. Total Comprehensive income (7+8)	(132.91)	(137.74)	(148.06)	(270.65)	(286.80)	(558.23)
10. Paid up Equity share capital (face value 10 each)	819.30	519.30	519.30	819.30	519.30	519.30
11. Earning per share						
(a) Basic	(1.62)	(2.65)	(2.85)	(3.30)	(5.52)	(10.75)
(b) Diluted	(2.08)	(2.65)	(2.85)	(4.67)	(5.52)	(10.75)

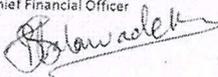
Notes

- The previous period figures have been regrouped wherever necessary.
- The above result of the company have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 27th October 2018. The Statutory auditors of the Company have carried out a limited review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The unaudited standalone 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, as amended.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Name : Balkrishna S. Talawadekar
Designation : Chief Financial Officer

Place : Mumbai
Date : 27.10.2018






P KHETAN & CO
Chartered Accountants

19B B BGanguly Street
Room No. 5, 2nd Floor
Kolkata – 700012
Phone- 033-40734009
Mobile- 9883093350
e-mail- khetanpk@gmail.com

Limited Review Report on Review of Interim Financial Results

The Board of Directors

Aspira Pathlab & Diagnostics Limited

(Formerly known as Utkal Soap Products Limited)

Flat No.2, R.D. Shah Bldg,

Shraddhanand Road Opp. Ghatkopar Railway Station,

Ghatkopar (West)

Mumbai – 400086

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Aspira Pathlab & Diagnostics Limited (Formerly known as Utkal Soap Products Limited) for the quarter ended September 30, 2018 and year to date from April, 1 2018 to September 30, 2018 ("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, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 ('Ind AS') 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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

Date- 27.10.2018

