

Date: - 28-10-2017

To,
Corporate Service Department
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700 001

To,
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
(MSEI)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 098, India.

Ref: - ASPIRA PATHLAB & DIAGNOSTIC LIMITED (Formerly known as Utkal Soap Production Ltd)

Sub: Outcome of Board Meeting held on 28th October, 2017.

Dear Sir,

The Board of Director at their meeting held on Saturday 28th October, 2017 has discussed & approved the following matters;

1. Unaudited Financial Result for the quarter ended and half year ended 30th September, 2017 along with Limited Review Report for the quarter ended 30th September, 2017.
2. Approval of Related Party Transaction.
3. To keep books of accounts/statutory register at situated at Plot No C-232, TTC Industrial Area, MIDC, Navi Mumbai 400705 (Maharashtra) instead of registered office of the Company.
4. Appointment of Dr. Subhash Salunke as Additional Non-Executive Independent Director of the Company with effect from 28th October, 2017.
5. To form a committee of Directors for raising further funds as per SEBI (LODR) Regulations.

Kindly note the same.

Thanking you,
For ASPIRA PATHLAB & DIAGNOSTIC LIMITED
(Formerly known as Utkal Soap Production Ltd)



Pankaj Shah
(Managing Director)
DIN:- 02836324
Place:- Mumbai
Date:- 28.10.2017





P KHETAN & CO
Chartered Accountants

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

Annexure V

Limited Review Report on Quarterly Unaudited Financial Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Review Report to:

The Board of Directors of 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

Dear Sirs,

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 period 01st July, 2017 to 30th September, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 financial statements are 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 Requirements) Regulations, 2015 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- 27.10.2017



ANNEXURE I

Format for submission of Unaudited/Audited financial results by companies other than banks.

Part I

[In Lakhs except per share data]

Statement of Standalone Audited Results for the Quarter and Year Ended 31/03/2017

Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Statement of Unaudited Financial Result for the ended 30th September 2017

Particulars	3 months ended (30/09/2017)	Preceding 3 months ended (30/06/2017)	Corresponding 3 months ended in the previous year (30/09/2016)	Year to date figures for current period ended (30/09/2017)	Year to date figures for the previous year ended (30/09/2016)	Year to date figures for the previous year ended (31/03/2017)
(Refer Notes Below)						
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	97.85	64.52	0	162.35	0	75.87
(b) Other Operating Income		0.00	0		0	0
Total income from Operations (net)	97.85	64.52	-	162.35	-	75.87
2. Expenses						
(a) Cost of Materials consumed	31.67	17.08	0	48.76	0.06	14.22
(b) Employee benefits expense	80.90	72.21	35.2	153.12	45.81	161.18
(c) Depreciation and amortisation expense	33.35	26.16	0	59.51		23.85
(d) Rent, rates and taxes	17.77	17.51	13.35	35.28	18.08	69.08
(e) Power and fuel charges	7.59	12.85	0	20.44	0	11.99
(f) Professional fees	8.58	22.79	0	31.37	0	17.66
(g) Advertising and business promotion					0	13.38
(h) ROC & other statutory filing fees	1.62	4.86	2.71	6.49	7.15	9.99
(i) Processing Fees related to Share Listing /Delisting	29.5	0	1.05	29.50	5.05	0
(j) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	21.47	20.16	5.37	41.64	8.00	35.92
Total Expenses	232.46	193.63	57.68	426.09	84.15	356.67
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(134.61)	(129.11)	(57.68)	(263.74)	(84.15)	(280.80)
4. Other income	6.05	4.82	6.77	10.87	13.52	30.22
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(128.55)	(124.29)	(50.91)	(252.87)	(70.63)	(250.58)
6. Finance Costs	19.51	14.43	3.06	33.93	5.09	25.77
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(148.06)	(138.72)	(53.97)	(286.80)	(75.72)	(276.35)
8. Exceptional items						
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	(148.06)	(138.72)	(53.97)	(286.80)	(75.72)	(276.35)
10. Tax expense						
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(148.06)	(138.72)	(53.97)	(286.80)	(75.72)	(276.35)
12. Extraordinary items (net of tax expense)						
13. Net Profit / (Loss) for the period (11 + 12)	(148.06)	(138.72)	(53.97)	(286.80)	(75.72)	(276.35)
14. Share of Profit / (Loss) of associates *						
15. Minority Interest *						
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(148.06)	(138.72)	(53.97)	(286.80)	(75.72)	(276.35)
17. Paid-up equity share capital (Face Value of the Share Rs.10 each)	519.30	519.30	225	519.30	225	519.3
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						
19.i Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualised):						
(a) Basic	(2.85)	(2.67)	(2.40)	(5.52)	(3.37)	(8.24)
(b) Diluted	(2.85)	(2.67)	(2.40)	(5.52)	(3.37)	(8.24)
19.ii Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):						
(a) Basic	(2.85)	(2.67)	(2.40)	(5.52)	(3.37)	(8.24)
(b) Diluted	(2.85)	(2.67)	(2.40)	(5.52)	(3.37)	(8.24)
See accompanying note to the Financial Results	(2.85)	(2.67)	(2.40)	(5.52)	(3.37)	(8.24)

Note

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 28.10.17
- The previous period figures have been regrouped wherever necessary
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015
- The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- The Ind AS compliant financial result, pertaining to period ended June 30, 2016 have not been subject to limited review to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.
- The statement does not include Ind AS compliant result for the preceding Quarter and previous year ended March 31, 2017 as the same is not mandatory as per SEBI's Circular dated 05th July, 2016
- The reconciliation of net profit or loss reported in accordance with GAAP to total comprehensive income in accordance with Ind AS given below

Description	Corresponding 3 months ended in previous year 30th September 2016 (Refer Note 5)
Net Profit/(Loss) as per previous GAAP/ Indian GAAP	(53.97)
IND AS Adjustment : (Less)	0.00
Net Profit/(Loss) as per Ind AS	(53.97)
Other Comprehensive Income	0
Total Comprehensive Income for the period	(53.97)

For and on behalf of the Board
For Aspira Pathlab & Diagnostics Limited
(Formerly known as Utikal Soap Products Ltd.)Pankaj Shah
(Managing Director)
DIN:- 02836324
Place:- Mumbai
Date:- 28.10.2017

ANNEXURE IX

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

(₹ in Lakhs)

Standalone / Consolidated Statement of Assets and Liabilities	As at 30/09/2017 (Unaudited)	As at 31/03/2017 (Audited)
Particulars		
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	519.30	519.30
(b) Reserves and surplus	(218.70)	68.46
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	300.60	587.76
2. Share application money pending allotment	-	-
3. Minority interest *	-	-
4. Non-current liabilities		
(a) Long-term borrowings	456.28	317.50
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	1.51	1.48
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	457.79	318.98
5. Current liabilities		
(a) Short-term borrowings	421.92	361.05
(b) Trade payables	30.73	28.68
(c) Other current liabilities	24.70	184.26
(d) Short-term provisions	1.11	1.14
Sub-total - Current liabilities	478.47	575.13
Total -Liabilities	1,236.85	1,481.87
B ASSETS		
1. Non-current assets		
(a) Tangible Assets	742.20	669.42
(b) Intangible Assets	92.45	105.60
(c) Work in Progress	-	24.52
(d) Non-current investments	-	-
(e) Deferred tax assets (net)	-	-
(f) Long-term loans and advances	93.76	59.60
(g) Other non-current assets	225.00	225.00
Sub-total - Non-current assets	1,153.41	1,084.14
2 Current assets		
(a) Current investments	-	-
(b) Inventories	20.18	11.91
(c) Trade receivables	18.55	8.70
(d) Cash and cash equivalents	22.41	281.05
(e) Short-term loans and advances	3.99	48.19
(f) Other current assets	18.31	47.87
Sub-total - Current assets	83.44	397.72
Total -Assets	1,236.85	1,481.86

*Applicable in the case of consolidated statement of assets and Liabilities

For and on behalf of the Board
 For Aspira Pathlab & Diagnostics Limited
 (Formerly known as Utkal Soap Products Ltd)

PSW
 Pankaj Shah
 (Managing Director)
 DIN:- 02836324
 Place:- Mumbai
 Date:- 28.10.2017

