

Date:- 02.11.2017

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

To,

The Listing Department  
Calcutta Stock Exchange Limited

7, Lyons Range  
Kolkatta - 700001

**Ref: Aspira Pathlab & Diagnostics Limited**  
(Formerly known as Utkal Soap Products Limited)

**Sub: Revised Unaudited Financial Result for the quarter ended and half year ended 30<sup>th</sup> September, 2017 along with Limited Review Report for the quarter ended 30<sup>th</sup> September, 2017**

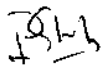
Madam/Sir,

Please find enclosed herewith, Revised Unaudited Financial Result for the quarter ended and half year ended 30<sup>th</sup> September, 2017 along with Limited Review Report for the quarter ended 30<sup>th</sup> September, 2017

Please take the same on record.

Thanking You,

**For Aspira Pathlab & Diagnostics Limited**  
(Formerly known as Utkal Soap Products Limited)



**Pankaj Shah**  
Managing Director  
DIN: 02836324



## ANNEXURE I

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

(₹ in Lakhs except per share data)

Part I

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

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

(Rs. in Lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2017	June 30 2017	September 30, 2016	September 30, 2017	September 30, 2016	31-Mar-17
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>						
(a) Revenue from Operations						
Sales/Income from Operations	97.85	64.52	0	162.35	0	75.87
Other Operating Income		0.00	0		0	0
(b) Other income	6.05	4.82	6.77	10.87	13.52	30.22
<b>Total income</b>	<b>103.90</b>	<b>69.33</b>	<b>6.77</b>	<b>173.22</b>	<b>13.52</b>	<b>106.09</b>
<b>2. Expenses</b>						
(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) Rent, rates and taxes	17.77	17.51	13.35	35.28	18.08	69.08
(d) Power and fuel charges	7.59	12.85	0	20.44	0	11.99
(e) Professional fees	8.58	22.79	0	31.37	0	17.66
(f) Advertising and business promotion	0	0	0	0	0	13.38
(g) ROC & other statutory filing fees	1.62	4.86	2.71	6.49	7.15	9.39
(h) Processing Fees related to Share Listing /Delisting	29.5	0	1.05	29.50	5.05	0
(i) Finance Costs	19.51	14.43	3.06	33.93	5.09	25.77
(j) Depreciation and amortisation expense	33.35	26.16	0	59.51		23.85
(k) Other expenses	21.47	20.16	5.37	41.64	8.00	79.23
<b>Total Expenses</b>	<b>251.96</b>	<b>288.05</b>	<b>60.74</b>	<b>460.03</b>	<b>89.24</b>	<b>425.75</b>
<b>3. Profit / (Loss) before exceptional items and tax [1-2]</b>	<b>(148.06)</b>	<b>(138.72)</b>	<b>(53.97)</b>	<b>(286.80)</b>	<b>(75.72)</b>	<b>(319.66)</b>
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Profit / (Loss) before tax [3+4]</b>	<b>(148.06)</b>	<b>(138.72)</b>	<b>(53.97)</b>	<b>(286.80)</b>	<b>(75.72)</b>	<b>(319.66)</b>
6. Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Profit / (Loss) after tax [5-6]</b>	<b>(148.06)</b>	<b>(138.72)</b>	<b>(53.97)</b>	<b>(286.80)</b>	<b>(75.72)</b>	<b>(319.66)</b>
8. Other Comprehensive Income (net of tax)	0	0	0	0	0	0
<b>9. Total Comprehensive income (7+8)</b>	<b>(148.06)</b>	<b>(138.72)</b>	<b>(53.97)</b>	<b>(286.80)</b>	<b>(75.72)</b>	<b>(319.66)</b>
10. Paid up Equity share capital ( face value 10 each)	519.30	519.30	225	519.30	225	519.3
11. Other Equity			0		0	68.45
<b>12. Earning per share</b>						
(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)

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## 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 quarter ended and half year ended September 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



## Statement of Assets and Liabilities

( ₹ in Lakhs)

Particulars	As at 30/09/2017 ( Unaudited)	As at 31/03/2017 ( Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	742.20	669.42
Capital work-in-progress (including investment property in progress)	-	24.52
Investment property	-	-
Intangible assets	92.45	105.60
Investment in subsidiary, joint ventures and associate	-	-
<b>Financial assets</b>		
Investments	-	-
Loans	93.76	59.60
Other financial assets	-	-
Income tax assets (net)	-	-
Other non-current assets	225.00	225.00
<b>Sub total of Non-current assets</b>	<b>1,153.41</b>	<b>1,084.14</b>
<b>Current assets</b>		
Inventories	20.18	11.91
<b>Financial assets</b>		
Investments	-	-
Loans	-	-
Trade receivables	18.55	8.70
Cash and cash equivalents	22.41	281.05
Other bank balances	-	-
Other current financial assets	-	-
Other current assets	22.30	96.06
Assets classified as held for sale	-	-
<b>Sub Total of Current Assets</b>	<b>83.44</b>	<b>397.72</b>
<b>Total assets</b>	<b>1,236.85</b>	<b>1,481.86</b>
<b>EQUITY AND LIABILITIES</b>		
Equity share capital	519.30	519.30
Other equity	(218.70)	68.45
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	456.28	317.50
Trade payables	-	-
Other financial liabilities	-	-
Non-current provisions	-	-
Other Non-current liabilities	1.51	1.48







**P KHETAN & CO**  
Chartered Accountants

19B B B Ganguly Street  
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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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 01<sup>st</sup> July, 2017 to 30<sup>th</sup> 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

