



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

May 18, 2019

BSE Limited

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

Scrip Code: 540788

Dear Sir/ Madam,

Sub: Annual Audited Financial Results of the Company

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 Audited financial results of the Company for the quarter and year ended 31st March, 2019.

The above financial Results along with the Auditor's Report on the Financial Results are enclosed herewith.

We hereby declare that the Statutory Auditors of the Company have issued their audit report with unmodified opinion.

The meeting of the Board of Directors was concluded at 5. 15 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., Shradhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086

Statement of Audited Financial Result for the Quarter ended and Year ended 31st March 2019

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-19 (Audited)	31-Dec-18 (Unaudited)	31-Mar-18 (Audited)	31-Mar-19 (Audited)	31-Mar-18 (Audited)
1. Income					
(a) Revenue from Operations					
Sales/Income from Operations	207.71	208.06	147.26	763.71	435.78
Other Operating Income			-	-	-
(b) Other Income	7.53	7.18	6.82	25.32	22.05
Total income	215.23	215.24	154.08	789.03	457.83
2. Expenses					
(a) Cost of Materials consumed	71.72	72.66	54.46	225.59	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	119.10	115.28	98.32	447.36	342.38
(e) Finance Costs	25.57	16.14	28.78	96.07	80.48
(f) Depreciation and amortisation expense	31.68	31.00	12.98	122.84	112.46
(g) Other expenses	91.56	103.40	96.62	415.47	350.56
Total Expenses	339.63	338.48	291.16	1,307.33	1,016.06
3. Profit / (Loss) before exceptional items and tax (1-2)	(124.40)	(123.24)	(137.08)	(518.29)	(558.23)
4. Exceptional Items	-	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(124.40)	(123.24)	(137.08)	(518.29)	(558.23)
6. Tax Expenses	-	-	-	-	-
7. Profit / (Loss) after tax (5-6)	(124.40)	(123.24)	(137.08)	(518.29)	(558.23)
8. Other Comprehensive income(net of tax)	-	-	-	0.97	0.10
9. Total Comprehensive income (7+8)	(124.40)	(123.24)	(137.08)	(517.32)	(558.13)
10. Paid up Equity share capital (face value 10 each)	819.30	819.30	519.30	819.30	519.30
11. Earning per share					
(a) Basic	(1.52)	(1.50)	(2.64)	(6.31)	(10.75)
(b) Diluted	(1.78)	(2.48)	(2.64)	(7.40)	(10.75)

Note

- The above audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 18.05.2019.
- The previous period figures have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out audit of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 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.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures, i.e upto third quarter of financial year.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

[Signature]

Dr. Pankaj J. Shah
Managing Director



Din No. 02836324

Place : Mumbai

Date : 18.05.2019

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

CIN : L85100MH1973PLC289209

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

(Rs. In Lakhs)

Particulars	As at 31st March 2019 (Audited)	As at 31st March 2018 (Audited)
A ASSEST		
Non-current assets		
Property, plant and equipment	618.93	685.20
Capital work-in -progress	-	-
Goodwill	265.18	94.24
Other Intangible assets	5.56	11.09
Financial Assests		
(i) Investments	-	-
(ii) Loans	35.41	58.75
(iii) Others	325.00	225.00
Defferred tax assets (net)	-	-
Other Non-current financial assests	-	-
Total non-current assets	1,250.08	1,074.28
Current Assets		
Inventories	28.01	36.94
Financial Assests		
(i) Trade Receivables	79.61	35.48
(ii) Cash and Cash Equivalentts	9.64	22.10
(iii) Other Financial Assets	92.38	64.61
Other Current Assets	20.26	19.78
Total Current Assets	229.90	178.91
Total Assets	1,479.98	1,253.19
B EQUITY AND LIABILITIES		
EQUITY		
Equity share Capital	819.30	519.30
Other equity	(300.15)	(485.82)
Total Equity	519.15	33.48



Particulars	As at 31st March 2019 (Audited)	As at 31st March 2018 (Audited)
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	478.36	1,050.31
(ii) Other Financial liabilities	50.00	-
Provisions	11.51	5.74
Deferred Tax Liability	-	-
Total non-current liabilities	539.87	1,056.05
Current liabilities		
Financial liabilities		
(i) Borrowings	196.49	8.54
(ii) Trade payables	28.81	22.71
(iii) Other financial liabilities	58.79	9.38
Other current liabilities	136.83	123.00
Provisions	0.04	0.03
Current tax liabilities (Net)	-	-
Total current liabilities	420.96	163.66
Total Liabilities	960.83	1,219.71
Total Equity and Liabilities	1,479.98	1,253.19



FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Dr. Pankaj J. Shah
Managing Director

Din No. 02836324

Place : Mumbai

Date : 18.05.2019



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

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board of Directors

Aspira Pathlab & Diagnostics Limited

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

Shraddhanand Road, Opp. Ghatkopar Railway Station,

Ghatkopar (West)

Mumbai - 400086

We have audited the accompanying standalone financial results of Aspira Pathlab & Diagnostics Limited ("the company") for the quarter and year ended March 31, 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, 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 audit of the Statement in accordance with the Standard generally accepted in India. Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these standalone quarterly financial results as well as the standalone year end results:

- 1) Are presented in accordance with the requirements of regulations 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- 2) Give a true and fair view of the net profit, other comprehensive income and other financial information for the quarter and year ended 31st March, 2019.

Other Matters:

The statement includes the results for the quarter ended 31st March, 2019 and corresponding quarter ended of the previous year being the balancing figure between audited figures in respect of full financial year and the published year to date figure upto third quarter of the current and previous financial year which were subject to limited review by us.

For P Khetan & Co
Chartered Accountant


(Pankaj Kumar Khetan)
Partner
M.No- 066080
Firm Reg. No- 327386E
Date- 18.05.2019

