



Aspira Pathlab & Diagnostics Limited

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

February 14, 2023

To,
Corporate Relations Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001.

Scrip Code: 540788
Security ID: ASPIRA

Dear Sir/ Madam,

Sub: Outcome of Board Meeting- Announcement of the Unaudited Financial Results of the Company for the quarter ended December 31, 2022.

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("SEBI LODR") and other applicable regulations, if any, please find herewith the Un-audited Financial Results along with Limited Review Report issued by M/S. P Khetan & Co., Chartered Accountants, Statutory Auditors of the Company for the quarter ended December 31, 2022 ("the financial results") duly approved by the Board at its meeting held today i.e. **February 14, 2022.**

In terms of Regulation 47 of the SEBI LODR, financial results with respect to the above are also being advertised in the newspapers, and the same are also being available on the website of the Company viz, www.aspiradiagnostics.com.

The aforesaid Board Meeting commenced on 3:30 P.M. and concluded on 4:05 P.M.

We request you to take the same on your records.

Thanking you,

Yours faithfully,
For Aspira Pathlab & Diagnostics Ltd

Priya Pandey
Company Secretary & Compliance Officer
Encl.: As above





P KHETAN & CO
Chartered Accountants

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Plot-13, Sector- 11
CBD Belapur, Navi Mumbai,
Mumbai – 400614
Mobile- 9821376512
e-mail- khetanpk@gmail.com

Independent Auditor's Review Report on unaudited quarterly and year to date financial results of Aspira Pathlab & Diagnostics Limited 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 Financial Results of Aspira Pathlab & Diagnostics Limited** ("the Company") for the quarter and nine months ended December 31, 2022 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulation") including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, 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("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement 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 consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI LODR Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **P Khetan & Co**
Chartered Accountant
Firm Reg. No. 327386E

Pankaj Khetan

Pankaj Kumar Khetan
Partner

Membership No.- 066080

UDIN: 23066080BGSA PF1544



Place- Mumbai
Date- 14.02.2023

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(CIN L85100MH1973PLC289209)

Reg. Office : Flat No 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Tel No. 022-71975756, Email :support@aspiradiagnostics.com, Website: www.aspiradiagnostics.com
Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2022

Particulars	Quarter ended			Nine Months ended		
	31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	Year ended 31-Mar-22 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations						
(b) Other Income	437.34	370.88	472.86	1,104.92	1,410.30	1,954.19
Total Income	11.56	6.69	1.96	24.74	6.50	10.29
2. Expenses	448.91	377.57	474.82	1,129.67	1,416.81	1,964.48
(a) Cost of Materials consumed	69.47	69.15	93.65	192.03	232.33	313.81
(b) Laboratory Testing Charges	12.32	14.02	14.29	37.18	107.87	119.66
(c) Employee benefits expense	152.22	135.56	137.07	419.59	373.35	501.95
(d) Finance Costs	10.32	10.90	8.02	32.13	21.97	37.27
(e) Depreciation and amortisation expense	38.85	40.03	36.50	120.78	112.50	163.57
(f) Other expenses	121.65	106.41	98.34	310.89	267.05	382.27
Total Expenses	404.83	376.06	387.88	1,112.60	1,115.07	1,518.53
3. Profit / (Loss) before exceptional items and tax (1-2)	44.08	1.51	86.94	17.07	301.74	445.94
4. Exceptional Items	-	-	-	-	-	-
5. Profit / (Loss) before tax (3+4)	44.08	1.51	86.94	17.07	301.74	445.94
6. Tax Expenses	-	-	-	-	-	-
7. Profit / (Loss) after tax (5-6)	44.08	1.51	86.94	17.07	301.74	445.94
8. Other Comprehensive income (net of tax)	-	-	-	-	-	1.55
9. Total Comprehensive Income (7+8)	44.08	1.51	86.94	17.07	301.74	447.49
10. Paid up Equity share capital (face value of Rs. 10 each)	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30
11. Other Equity	-	-	-	-	-	249.65
12. Earning per share (In Rupees)						
(a) Basic	0.43	0.01	0.84	0.17	2.93	4.33
(b) Diluted	0.43	0.01	0.84	0.17	2.93	4.33

Notes:

- The above unaudited financial results of the Company for the quarter and nine months ended December 31, 2022 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 14th February, 2023.
- The above unaudited financial results for the quarter and nine month ended December 31, 2022 has been subjected to limited review by statutory auditors of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and not subjected to audit. The auditors have expressed an unmodified opinion in the limited review report for the quarter and nine months ended December 31, 2022.
- These unaudited 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 relevant rules issued thereunder and other accounting principles generally accepted in India, to the extent applicable.
- The Board of Directors of the Company, which has been identified as being the chief operating decision maker, evaluates the Company's performance allocates resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore, there is no reportable segment of the Company in accordance with requirement of Ind AS 108 - Operating Segment, notified under the Companies (Indian Accounting Standard) Rules, 2015.
- The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact after the Code becomes effective.
- The previous period figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Dr. Pankaj J. Shah
Managing Director
DIN 02836324
Place : Mumbai
Date : 14.02.2023

