



Aspira Pathlab & Diagnostics Limited.

(formerly known as Utkal Soap Products Ltd.)

Regd Office : 608-611, Marathon Max, Mulund Goregaon Link Road, Mulund (West), Mumbai-400080

CIN - L85100MH1973PLC289209

Corporate Office : Plot No.6, RPT House, Sector 24, Turbhe, Navi Mumbai -400703

Date :-24/02/2016

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 & Diagnostics Limited(Formerly known as Utkal Soap Products Ltd)

Sub: Typographical error in Unaudited Financial Result Quarter Ended 31st December, 2016.

Dear Sir,

There was a typographical error in the Unaudited Financial Result Quarter Ended 31st December, 2016 of the Company.

Hence we are submitting the Revised Unaudited Financial Result Quarter Ended 31st December, 2016

Kindly note the same.

Thanking you,
For Aspira Pathlab & Diagnostics Limited
(Formerly known as Utkal Soap Products Ltd)

Name: Paresh Bhaushali
(Director)
DIN:00205142



022 2783 6553, 022 7197 5656

support@aspiradiagnostics.com www.aspiradiagnostics.com

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
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CIN No: L85100MH1973PLC289209

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Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December 2016

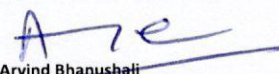
(₹ in Lakhs)

S. No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2016	30.09.2016	31.12.2015	31.12.2016	31.12.2015	31.03.2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income from Operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	15.31	-	-	15.31	-	-
	(b) Other Operating Income	-	-	-	-	-	32.31
	Total income from Operations (net)	15.31	-	-	15.31	-	32.31
2.	Expenses						
	(a) Cost of Materials consumed	1.95	-	-	1.95	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	48.54	35.20	2.52	94.35	6.23	8.05
	(e) Depreciation and amortisation expense	4.13	-	-	4.13	-	0.13
	(f) Rent paid	22.04	13.35	-	40.12	-	7.45
	(g) Brokerage & commission	-	-	-	2.85	-	-
	(h) Processing fees related to share listing & delisting	0.87	1.05	-	5.93	-	-
	(i) Professional fees	6.36	3.88	0.27	12.22	1.11	1.63
	(j) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	21.53	4.20	4.97	28.03	8.30	6.74
	Total Expenses	105.42	57.68	7.76	189.58	15.64	24.00
3.	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(90.11)	(57.68)	(7.76)	(174.27)	(15.64)	8.31
4.	Other Income	10.17	6.77	6.69	23.69	20.04	0.00
5.	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(79.94)	(50.91)	(1.08)	(150.58)	4.40	8.31
6.	Finance Costs	13.05	3.06	-	18.14	-	4.64
7.	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(93.00)	(53.97)	(1.08)	(168.73)	4.40	3.67
8.	Exceptional Items	-	-	-	-	-	-
9.	Profit / (Loss) from ordinary activities before tax (7 + 8)	(93.00)	(53.97)	(1.08)	(168.73)	4.40	3.67
10.	Tax expense	-	-	-	-	-	0.93
11.	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(93.00)	(53.97)	(1.08)	(168.73)	4.40	2.74
12.	Extraordinary items (net of tax ` expense Lakhs)	-	-	-	-	-	-
13.	Net Profit / (Loss) for the period (11 + 12)	(93.00)	(53.97)	(1.08)	(168.73)	4.40	2.74
14.	Paid-up equity share capital (Face Value of ₹ 10/-)	519.30	225.00	225.00	519.30	225.00	225.00
15.	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	138.71
16. i)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):						
	(a) Basic	(2.50)	(2.40)	(0.05)	(6.16)	0.20	0.12
	(b) Diluted	(2.50)	(2.40)	(0.05)	(6.16)	0.20	0.12
17. ii)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
	(a) Basic	(2.50)	(2.40)	(0.05)	(6.16)	0.20	0.12
	(b) Diluted	(2.50)	(2.40)	(0.05)	(6.16)	0.20	0.12
	See accompanying note to the Financial Results	(2.50)	(2.40)	(0.05)	(6.16)	0.20	0.12

Note:-

- The above result which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements), 2015 have been reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on 13th February, 2017.
- Previous period figures have been regrouped or rearranged, wherever necessary.
- The above results for the quarter ended 31st December, 2016 are subject to 'Limited Review' by statutory auditor of the Company as per listing agreement entered with stock exchange.
- Segment Reporting as required by AS - 17 is not applicable as the Company operates in one single primary business segment i.e Diagnostic testing services
- The Company has provided for Gratuity as per AS-15 on the basis of management estimates.

For Aspira Pathlab & Diagnostics Limited
(formerly known as Utkal Soap Products Ltd.)


 Name: Arvind Bhanushali
 Designation: Director
 DIN No.: 00011903

Date : 13.02.2017
Place: Mumbai

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
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Statement of Assets and Liabilities for Companies (other than Banks)

S. No.	Standalone statement of Asset and Liabilities Particulars	As at (Current nine months period end) 31.12.2016	As at (Previous year end) 31.03.2016
A.	EQUITY AND LIABILITIES		
1.	Shareholders' funds		
	(a) Share Capital **	519.30	225.00
	(b) Reserves and Surplus	176.06	138.77
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' fund	695.36	363.77
2.	Share application money pending allotment	-	-
3.	Minority interest*	-	-
4.	Non-current liabilities		
	(a) Long-term borrowings	75.00	-
	(b) Deferred tax liabilities (net)	0.02	0.02
	(c) Other long-term liabilities	-	-
	(d) Long-term provision	2.00	-
	Sub-total - Non-current liabilities	77.02	0.02
5.	Current liabilities		
	(a) Short-term borrowings	377.83	262.42
	(b) Trade payable	22.83	-
	(c) Other current liabilities	229.96	2.31
	(d) Short-term provision	1.11	1.11
	Sub-total - Current liabilities	631.74	265.84
	TOTAL EQUITY AND LIABILITIES	1,404.12	629.63
B.	ASSETS		
1.	Non-current assets		
	(a) Fixed assets	499.18	3.87
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	-	-
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	3.44	-
	(f) Other non-current assets	-	-
	Sub-total - Non-current assets	502.62	3.87
2.	Current assets		
	(a) Current investment	-	-
	(b) Inventories	-	-
	(c) Trade receivables	4.48	5.91
	(d) Cash and cash equivalents	753.39	533.00
	(e) Short-term loans and advances	124.73	65.10
	(f) Other current assets	18.91	21.77
	Sub-total - Current assets	901.50	625.78
	TOTAL ASSETS	1,404.12	629.65

* Applicable in case of consolidated statement of assets and liabilities

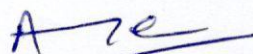
** The Company has issued & allotted 2943000 no. of equity shares on preferential basis of Rs. 10/- each at an issue price of Rs. 17/- per share on 19/11/2016, the listing & trading approval of the same is awaited from the Stock Exchange.

Note :-

1) The Company has acquired a lab in Mumbai as a going concern, all the assets acquired on acquisition including Intangible Asset-Goodwill are recorded as per valuation determined by the management.

2) Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. 94.78 Lakhs

For Aspira Pathlab & Diagnostics Limited
(formerly known as Utkal Soap Products Ltd.)



Name: Arvind Bhanushali
Designation: Director
DIN No.: 00011903

Date: 13.02.2017
Place: Mumbai



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

Review Report to:

The Board of Directors,
Aspira Pathlab & Diagnostics Limited
(Formerly known as Utkal Soap Products Limited)
608-611, Marathon Max,
Mulund Goregaon Link Road
Mulund (West), Mumbai – 400 080, Maharashtra


Dear Sirs,

We have reviewed the accompanying statement of unaudited financial results of **Aspira Pathlab & Diagnostics Limited (Formerly known as Utkal Soap Products Limited)** for the period ended **31st December, 2016**. 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 Kumar Khetan)
Partner
M.No- 066080
Firm Reg. No- 327386E



Place- Kolkata
Date - 13/02/2017