



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

Date:- 23-08-2017

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 23rd August 2017.

Dear Sir,

The Board of Director at their meeting held on Wednesday 23rd August, 2017 has discussed & approved the following matters;

1. Unaudited Financial Result for the quarter ended 30th June, 2017 along with Limited Review Report for the quarter ended 30th June, 2017.
2. Accept the resignation of Bharat Tokarsey Dagha (DIN: 00205435) And Devdas Prabhakaran Nair (DIN: 01343380) from the post of directorship of the Company.

Kindly note the same.

Bhub

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

Pankaj Shah
Managing Director
DIN :- 02836324





P KHETAN & CO
Chartered Accountants

19B B B Ganguly Street
Room No. 5, 2nd Floor
Kolkata – 700012
Phone- 033-40734009
Mobile- 9883093350
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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 ended 01st April, 2017 to 30th June, 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- 23.08.2017



ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(formerly known as Utkal Soap Products Ltd.)
(CIN : L85100MH1973PLC289209)

Reg. office : Flat No.2, R.D.Shah Building, Shradhdhanand Road, Opp.Railway Station, Ghatkopar (W.), Mumbai -400086
Corporate office : Plot no.6, RPT House, Sector 24, Turbhe, Navi Mumbai - 400705

Statement of Unaudited Fiancial Result for the quarter ended 30th June, 2017

(Rupees in Lakhs)

	Particulars	Quarter ended 30th June, 2017	Corrensponding quarter ended 30th June, 2016
		(Unaudited)	(Unaudited)
I	Revenue From Operations	64.52	-
II	Other Income	4.82	6.83
III	Total Income (I+II)	69.33	6.83
IV	EXPENSES		
	Cost of materials consumed	17.08	
	Employee benefits expense	72.21	10.61
	Finance costs	14.43	2.03
	Depreciation and amortization expense	26.16	-
	Other expenses	78.17	15.94
	Total expenses (IV)	208.05	28.58
V	Profit/(loss) before tax	(138.72)	(21.74)
VI	Tax expense:		
	(1) Current tax	-	-
	(2) Deferred tax	-	-
	(3) Tax relating to earlier years-Short/(Excess)	-	-
VII	Profit/(loss) for the year	(138.72)	(21.74)
VIII	Other Comprehensive Income		
	A (i) Items that will not be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
	B (i) Items that will be reclassified to profit or loss	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-
IX	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(138.72)	(21.74)
X	Earnings per equity share :		
	(1) Basic	(2.67)	(0.97)
	(2) Diluted	(2.67)	(0.97)

Note:

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 23.08.2016
- 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 excercised 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

Discription	Coersponding 3 months ended in previous year 30th June 2016(Refer Note 5
Net profit/(Loss) as per previous GAAP(Indian GAAP)	(21.74)
Ind AS Adjustment : (Less)	(0.00)
Net profit/(Loss) as per Ind AS	(21.74)
Other Comprehensive Income	-
Total Comprehensive income for the period	(21.74)

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
Balance Sheet as at June 30, 2017

	Particulars	Note No.	As at June 30, 2017 (Unaudited)	As at March 31, 2017 (Unaudited)
	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment		7,55,01,555	6,69,42,904
	(b) Capital work-in-progress		-	24,52,417
	(d) Goodwill		90,33,021	90,33,021
	(e) Other Intangible assets		11,60,747	15,26,450
	(f) Financial Assets			
	(i) Loans	1	60,11,751	59,60,001
	(ii) Other assets	2	2,25,00,000	2,25,00,000
	(g) Deferred tax assets (net)			
	(h) Other non-current assets	3	10,80,555	4,94,975
2	Current assets			
	(a) Inventories	4	27,80,033	11,90,853
	(b) Financial Assets			
	(i) Trade receivables	5	8,10,452	8,70,197
	(ii) Cash and cash equivalents	6	13,00,591	2,81,04,660
	(iii) Loans	7	2,78,654	20,097
	(iv) Deposits	8	24,30,402	24,49,205
	(c) Current Tax Assets (Net)	9	7,88,418	7,52,845
	(d) Other current assets	10	10,66,907	54,24,953
	Total Assets		12,47,43,086	14,77,22,578
	EQUITY AND LIABILITIES			
	Equity			
	a) Equity Share capital	11	5,19,30,000	5,19,30,000
	(b) Other Equity	12	(70,56,129)	68,15,964
	LIABILITIES			
1	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	3,71,87,081	3,14,27,031
	(b) Provisions	14	1,85,516	1,47,516
	(c) Deferred tax liabilities (Net)			-
2	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	2,43,67,438	3,61,04,593
	(ii) Trade payables	16	35,82,772	28,68,112
	(iii) Other financial liabilities (other than those specified in item (c))	17	1,41,99,227	1,80,82,182
	(b) Other current liabilities	18	3,44,059	3,44,059
	(c) Provisions	19	3,121	3,121
	(d) Current Tax Liabilities (Net)			
	Total Equity and Liabilities		12,47,43,086	14,77,22,577

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
Statement of Financial Result for the quarter ended 30th June, 2017

	Particulars	Note No.	Quarter ended 30th June, 2017 (Unaudited)	Year ended Mar 31, 2017 (Unaudited)
I	Revenue From Operations	20	64,51,577	75,87,926
II	Other Income		4,81,738	31,18,853
III	Total Income (I+II)		69,33,315	1,07,06,779
IV	EXPENSES			
	Cost of materials consumed	21	17,08,356	14,21,885
	Employee benefits expense	22	72,21,204	1,61,18,244
	Finance costs		14,42,736	25,99,405
	Depreciation and amortization expense		26,16,486	23,85,151
	Other expenses	23	78,16,624	1,58,45,737
	Total expenses (IV)		2,08,05,407	3,83,70,422
V	Profit/(loss) before tax		(1,38,72,092)	(2,76,63,642)
VI	Tax expense:			
	(1) Current tax			
	(2) Deferred tax			
	(3) Tax relating to earlier years-Short/(Excess)		-	(2,255)
VII	Profit/(loss) for the year		(1,38,72,092)	(2,76,61,387)
VIII	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
	B (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
IX	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)		(1,38,72,092)	(2,76,61,387)
X	Earnings per equity share :			
	(1) Basic		(2.67)	(5.33)
	(2) Diluted		(2.67)	(5.33)