

July 28, 2020

BSE Limited

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

Scrip Code: 540788

Dear Sir/Madam,

Sub: Unaudited financial Results for the quarter ended June 30, 2020.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose a copy of the statements containing the unaudited Financial Results of the Company for the quarter ended June 30, 2020, which has been approved at the meeting of the Board Of Directors held today.

We also enclose a copy of the Limited Review Report for the quarter ended June 30, 2020 issued by Statutory Auditors.

The Board Meeting commenced at 3.00 pm and concluded at 5 pm.

We request you to disseminate the above information on your website.

Thanking you,

Yours faithfully,

For **ASPIRA PATHLAB & DIAGNOSTIC LIMITED**


Manita Mav
Company Secretary



Encl: as above

Aspira Pathlab & Diagnostics Limited

(CIN 185100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai - 400086

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2020

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-20 (Unaudited)	31-Mar-20 (Audited)	30-Jun-19 (Unaudited)	31-Mar-20 (Audited)
1. Income				
(a) Revenue from Operations				
Sales/Income from Operations	152.23	196.80	190.32	841.64
Other Operating Income	-	-	-	-
(b) Other Income	6.84	6.89	7.33	28.80
Total income	159.07	203.69	197.65	870.44
2. Expenses				
(a) Cost of Materials consumed	28.28	48.80	52.62	198.76
(b) Purchase of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefits expense	85.55	136.61	111.08	494.77
(e) Finance Costs	23.71	24.58	24.80	101.16
(f) Depreciation and amortisation expense	36.41	41.63	40.23	166.04
(g) Other expenses	48.11	83.61	73.66	333.76
Total Expenses	222.05	335.22	302.39	1,294.50
3. Profit / (Loss) before exceptional items and tax (1-2)	(62.99)	(131.53)	(104.74)	(424.06)
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(62.99)	(131.53)	(104.74)	(424.06)
6. Tax Expenses	-	-	-	-
7. Profit / (Loss) after tax (5-6)	(62.99)	(131.53)	(104.74)	(424.06)
8. Other Comprehensive income (net of tax)	-	-	-	(1.00)
9. Total Comprehensive income (7+8)	(62.99)	(131.53)	(104.74)	(425.06)
10. Paid up Equity share capital (face value Rs.10/- each)	929.30	929.30	819.30	929.30
11. Other Equity	-	-	-	(549.21)
12. Earning per share				
(a) Basic	(0.68)	(1.42)	(1.28)	(4.56)
(b) Diluted	(0.68)	(1.53)	(1.28)	(4.95)

Notes

- The above unaudited standalone financial results of the Company for the quarter ended June 30, 2020 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 28 July, 2020. The statutory auditors have carried out a limited review of the financial results.
- The figures of the quarter ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year upto March 31, 2020 and the unaudited published year to date figure upto December 31, 2019, being the date of the end of the third quarter of previous year, which was subject to limited review.
- Due to spread of COVID-19 pandemic and consequent lockdowns, the Company's revenues for the quarter ended June 2020 were 20% lower than the corresponding quarter of the previous year even though the Company is engaged in providing essential medical services. The Company is continuously monitoring the situation and taking appropriate action, as necessary to scale up operations, in due compliance with the applicable regulations. The Company has considered the probable risk that may result from the pandemic relating to COVID-19 and expects to recover the carrying amount of all its assets including inventories, receivables, investments and other financial and non-financial assets in the ordinary course of business based on the internal and external information available up to the date of approval of these financial results.
- 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 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 : 28.07.2020



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company 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 ended June 30, 2020 ("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 amended ("SEBI LODR Regulation") including relevant circulars issued by the SEBI from time to time.

The 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 accounting principles generally accepted in India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with the 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 accounting principles laid down in Ind AS 34 prescribed under section 133 of the Act, and other 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

Rajesh D. Sarnare
Partner

Membership No.- 140399
UDIN: 20140399AAAAAG5494

Place- Mumbai
Date- 28.07.2020