

May 17, 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 17th May, 2017.

Dear Sir,

The Board of Director at their meeting held on Wednesday 17, 2017 has discussed & approved the following matters;

- 1) Adoption and approval of Audited Financial Result for the quarter and year ended March 3, 2017 along with Auditor Report and Declaration pursuant to Regulation 33(3) (d).
- 2) Appointment of S.K.Pandey (practicing company secretary) as Secretarial Auditor of the Company.
- 3) Appointment of M/s. P D Kunte & Co., chartered accountant as Internal Auditor of the Company.
- 4) Re-constituted various committees of the Company as certain new directors were appointed during 2016-17.

Kindly note the same.

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



Pankaj J. Shah
Managing Director
DIN: 02836324



Encl.:

1. Auditor's Report
2. Audited Financial Result for the quarter and year ended March 31, 2017
3. Declaration



Aspira Pathlab & Diagnostics Limited

(Formerly known as Utkal Soap Products Ltd.)

Regd. Office: Flat No. 2, R D Shah Building, Shradhdhanand 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 17, 2017

To,
The Calcutta Stock Exchange Limited
Listing Department,
7, Lyons Range,
Kolkata – 700001

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 Limited)
(MSEI symbol -UTKALSOAP)

Ref: SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India
(Listing Obligation and Disclosure Requirements) Regulations, 2015 [“LODR”].

Dear Sir,

In compliance with Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 as amended by SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I, Pankaj Shah (DIN: 02836324), Managing Director of the Company, hereby declare that the Statutory Auditor of the Company M/s. P Khetan & Co., Chartered Accountant (FRN: 327386E) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2017.

Kindly take same on record.

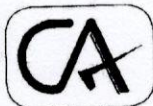
Thanking you,

Yours faithfully

For Aspira Pathlab & Diagnostics Limited
(Formerly known as Utkal Soap Products Limited)

Pankaj Shah
Managing Director
(DIN: 02836324)





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.

To
The Board of Directors,
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

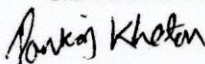
We have audited the quarterly financial results of Aspira Pathlab & Diagnostics Limited (formerly known as Utkal Soap Products Limited) for the quarter ended March 31, 2017 and the year to date results for the period April 1, 2016 to March 31, 2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by 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 quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended March 31, 2017 as well as the year to date results for the period from April 1, 2016 to March 31, 2017.

For P Khetan & Co
Chartered Accountant


(Pankaj Kumar Khetan)
Partner
M.No- 066080
Firm Reg. No- 327386E
Place- Kolkata
Date- 17.05.2017



ANNEXURE I

Format for submission of Unaudited/Audited financial results by companies other than banks.

Part I

(₹ in Lakhs except per share data)

Statement of Standalone Audited Results for the Quarter and Year Ended 31/03/2017

Particulars	3 months ended (31/03/2017)	Preceding 3 months ended (31/12/2016)	Corresponding 3 months ended in the previous year (31/03/2016)	Year to date figures for current period ended (31/03/2017)	Year to date figures for the previous year ended (31/03/2016)
(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	60.57	15.31	-	75.88	-
(b) Other Operating Income	-	-	-	-	-
Total income from Operations (net)	60.57	15.31	-	75.88	-
2. Expenses					
(a) Cost of Materials consumed	12.27	1.95	-	14.22	-
(b) Employee benefits expense	66.83	48.54	1.82	161.18	8.05
(c) Depreciation and amortisation expense	19.72	4.13	0.13	23.85	0.13
(d) Rent, rates and taxes	28.96	22.04	3.10	69.08	7.95
(e) Power and fuel charges	8.41	3.47	0.04	11.99	0.08
(f) Professional fees	5.44	6.36	0.32	17.66	1.63
(g) Advertising and business promotion	13.38	-	-	13.38	0.65
(h) ROC & other statutory filing fees	1.69	0.87	-	9.39	0.16
(i) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.38	18.06	2.58	35.91	4.88
Total Expenses	167.09	105.42	7.99	356.67	23.52
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(106.52)	(90.11)	(7.99)	(280.79)	(23.52)
4. Other Income	6.53	10.17	12.26	30.22	32.31
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(99.99)	(79.94)	4.27	(250.57)	8.80
6. Finance Costs	(7.64)	(13.05)	(4.64)	(25.78)	(5.12)
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(107.63)	(92.99)	(0.37)	(276.35)	3.67
8. Exceptional Items	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	(107.63)	(92.99)	(0.37)	(276.35)	3.67
10. Tax expense	0.02	-	-	0.02	(0.93)
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(107.60)	(92.99)	(0.37)	(276.32)	2.74
12. Extraordinary items (net of tax expense)	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 + 12)	(107.60)	(92.99)	(0.37)	(276.32)	2.74
14. Share of Profit / (loss) of associates *	-	-	-	-	-
15. Minority Interest*	-	-	-	-	-
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(107.60)	(92.99)	(0.37)	(276.32)	2.74
17. Paid-up equity share capital (Face Value of the Share Rs.10 each)	519.30	519.30	225.00	519.30	225.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	68.46	138.77
19.i Earnings Per Share (before extraordinary items) (of Rs.10/- each) (not annualised):					
(a) Basic	(2.07)	(2.50)	(0.02)	(8.24)	0.12
(b) Diluted	(2.07)	(2.50)	(0.02)	(8.24)	0.12
19.ii Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):					
(a) Basic	(2.07)	(2.50)	(0.02)	(8.24)	0.12
(b) Diluted	(2.07)	(2.50)	(0.02)	(8.24)	0.12
See accompanying note to the Financial Results	(2.07)	(2.50)	(0.02)	(8.24)	0.12

* Applicable in the case of consolidated results.

Note:

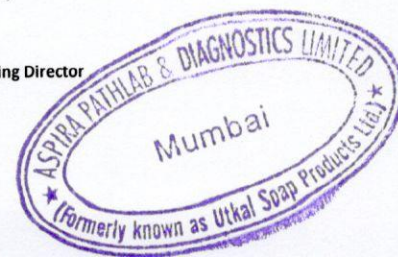
- 1) The above result which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements), 2015 have been reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on May 17, 2017
- 2) Previous period figures have been regrouped or rearranged, wherever necessary.
- 3) The above results for the quarter & year ended 31st March, 2017 along with Auditor Report & Form-A has been approved by the Board of Directors of the Company.
- 4) Segment Reporting as required by AS - 17 is not applicable as the Company operator in one single primary business segment i.e. Pathology Testing services

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

ASL

Name: Pankaj Shah
Designation: Managing Director
DIN No.: 02836324

Date : May 17, 2017
Place: Mumbai



ANNEXURE IX

Statement of Assets and Liabilities for Companies (Other than Banks)

(₹ in Lakhs)

Standalone / Consolidated Statement of Assets and Liabilities Particulars	As at 31/03/2017	As at 31/03/2016
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	519.30	225.00
(b) Reserves and surplus	68.46	138.77
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	587.76	363.77
2. Share application money pending allotment	-	-
3. Minority interest *	-	-
4. Non-current liabilities		
(a) Long-term borrowings	317.50	-
(b) Deferred tax liabilities (net)	-	0.02
(c) Other long-term liabilities	1.48	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	318.97	0.02
5. Current liabilities		
(a) Short-term borrowings	361.05	262.42
(b) Trade payables	28.68	-
(c) Other current liabilities	184.26	2.31
(d) Short-term provisions	1.14	1.11
Sub-total - Current liabilities	575.13	265.85
Total -Liabilities	1,481.87	629.64
B ASSETS		
1. Non-current assets		
(a) Fixed assets	799.55	3.87
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	-	-
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	59.60	51.60
(f) Other non-current assets	225.00	-
Sub-total - Non-current assets	1,084.15	55.47
2 Current assets		
(a) Current investments	-	-
(b) Inventories	11.91	-
(c) Trade receivables	8.70	5.91
(d) Cash and cash equivalents	281.05	533.00
(e) Short-term loans and advances	48.19	13.50
(f) Other current assets	47.87	21.77
Sub-total - Current assets	397.72	574.17
Total -Assets	1,481.87	629.64

*Applicable in the case of consolidated statement of assets and Liabilities

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



Name: Pankaj Shah
Designation: Managing Director
DIN No.: 02836324

Date : May 17, 2017
Place: Mumbai

