

Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)
Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Statement of Unaudited Financial Result for the ended 31st December 2017

(Rs. In Lakhs)

Particulars	Quarter ended			Nine Months ended		Year ended
	31-Dec-17 (Unaudited)	30-Sep-17 (Unaudited)	31-Dec-16 (Unaudited)	31-Dec-17 (Unaudited)	31-Dec-16 (Unaudited)	31-Mar-17 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations	126.15	97.85	15.31	288.50	15.31	75.87
Other Operating Income			0		0	0
(b) Other Income	4.36	6.05	10.17	15.22	23.69	30.22
Total income	130.51	103.90	25.48	303.72	39.00	106.09
2. Expenses						
(a) Cost of Materials consumed	26.97	31.67	1.95	75.73	1.95	14.22
(b) Purchase of stock-in-trade						
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(b) Employee benefits expense	90.95	80.90	48.54	244.07	94.35	161.18
(c) Rent, rates and taxes	18.03	17.77	22.04	53.31	40.12	69.08
(d) Brokerage & commission	0.00	0.00	0	0.00	2.85	
(e) Power and fuel charges	9.43	7.59	0	29.87	0	11.99
(f) Professional fees	26.36	8.58	6.36	57.73	12.22	17.66
(g) Advertising and business promotion	0	0	0	0	0	13.38
(h) ROC & other statutory filing fees	3.95	1.62	0	10.44	0	9.39
(i) Processing Fees related to Share Listing /Delisting	0	29.5	0.87	29.50	5.93	0
(j) Finance Costs	17.76	19.51	13.05	51.69	18.14	25.77
(k) Depreciation and amortisation expense	39.97	33.35	4.13	99.49	4.13	23.85
(l) Other expenses	31.46	21.47	21.53	73.06	28.03	79.23
Total Expenses	264.88	251.96	118.47	724.89	207.72	425.75
3. Profit / (Loss) before exceptional items and tax (1-2)	(134.37)	(148.06)	(93.00)	(421.17)	(168.73)	(319.66)
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3+4)	(134.37)	(148.06)	(93.00)	(421.17)	(168.73)	(319.66)
6. Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit / (Loss) after tax (5-6)	(134.37)	(148.06)	(93.00)	(421.17)	(168.73)	(319.66)
8. Other Comprehensive income (net of tax)	0	0	0	0	0	0
9. Total Comprehensive income (7+8)	(134.37)	(148.06)	(93.00)	(421.17)	(168.73)	(319.66)
10. Paid up Equity share capital (face value 10 each)	519.30	519.30	519.3	519.30	519.3	519.3
11. Reserves excluding Revaluation Reserves	0	0	0	0	0	68.45
12. Earning per share						
(a) Basic	(2.59)	(2.85)	(2.50)	(8.11)	(6.16)	(8.24)
(b) Diluted	(2.59)	(2.85)	(2.50)	(8.11)	(6.16)	(8.24)

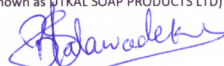
Note

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 05.02.18
- 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 statement does not include Ind AS compliant result for the preceding Nine Months ended 31/12/2016 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	Corresponding 3 months quarter ended in previous year 31st December, 2016 (Refer Note 5)	Corresponding 9 months ended in previous year 31st December, 2016 (Refer Note 5)
Net profit/(Loss) as per previous GAAP (Indian GAAP)	(93.00)	(168.73)
Ind AS Adjustment : Add/(Less)	0.00	0.00
Net profit/(Loss) as per Ind AS	(93.00)	(168.73)
Other Comprehensive Income	0.00	0.00
Total Comprehensive income for the period	(93.00)	(168.73)

The reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 5th, 2016 on account of implementation of Ind AS by listed Companies

For and behalf of the Board
FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(Formerly known as JTKAL SOAP PRODUCTS LTD)



Name : Balkrishna S. Talawadekar
Designation : Chief Executive Officer

Place : Mumbai
Date : 05.02.2018





P KHETAN & CO
Chartered Accountants

19B B BGanguly Street
Room No. 5, 2nd Floor
Kolkata – 700012
Phone- 033-40734009
Mobile- 9883093350
e-mail- khetanpk@gmail.com

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 **AspiraPathlab & 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 01st October, 2017 to 31st December, 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- 03.02.2018

