



## Aspira Pathlab & Diagnostics Limited

**Regd. Office:** Flat No. 2, R D Shah Building, Shraddhanand Road,  
Opp. Railway Station, Ghatkopar (W), Mumbai 400 086  
CIN:L85100MH1973PLC289209

August 14, 2021

To,  
Corporate Relations Department  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001

Through: BSE Listing Centre

Scrip Code: 540788  
Security ID: ASPIRA

Sub: Unaudited Financial Results of the Company for the year ended June 30, 2021

Dear Sirs,

This is to inform you that the Board of Directors of the Company, at their meeting held today, i.e. Saturday, August 14, 2021, have approved the unaudited financial results of the Company for the quarter ended June 30, 2021.

We also enclose a copy of Limited Review Report for the quarter ended June 30, 2021.

The above meeting of the Board of Directors commenced at 3:30 p.m and concluded at 5:00 p.m. *NM*.

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

For Aspira Pathlab & Diagnostics Limited

Nikunj Mange  
Executive Director  
DIN: 08489442



Encl: As above

Aspira Pathlab & Diagnostics Limited  
(CIN LBS100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086  
Statement of Unaudited Financial Results for the Quarter ended 30th June 2021

(Rs. in Lakhs)

Particulars	Quarter ended			
	30-Jun-21 (Unaudited)	31-Mar-21 (Unaudited) (Refer Note 3)	30-Jun-20 (Unaudited)	31-Mar-21 (Audited)
<b>1. Income</b>				
(a) Revenue from Operations				
Sales/Income from Operations	588.39	412.14	152.23	1520.54
(b) Other Income	2.21	0.35	6.84	20.38
<b>Total income</b>	<b>590.60</b>	<b>412.49</b>	<b>159.07</b>	<b>1,540.92</b>
<b>2. Expenses</b>				
(a) Cost of Materials consumed	74.88	61.11	28.28	263.37
(b) Laboratory Testing Charges	69.39	61.53	6.46	206.34
(c) Employee benefits expense	114.57	112.51	85.55	402.57
(d) Finance Costs	7.09	19.21	23.71	89.15
(d) Depreciation and amortisation expense	37.76	35.78	36.41	144.45
(e) Other expenses	86.57	79.52	41.65	296.93
<b>Total Expenses</b>	<b>390.26</b>	<b>369.67</b>	<b>222.06</b>	<b>1,402.82</b>
<b>3. Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>200.34</b>	<b>42.82</b>	<b>(62.99)</b>	<b>138.10</b>
4. Exceptional items	-	-	-	-
<b>5. Profit / (Loss) before tax (3+4)</b>	<b>200.34</b>	<b>42.82</b>	<b>(62.99)</b>	<b>138.10</b>
6. Tax Expenses	-	-	-	-
<b>7. Profit / (Loss) after tax (5-6)</b>	<b>200.34</b>	<b>42.82</b>	<b>(62.99)</b>	<b>138.10</b>
8. Other Comprehensive income (net of tax)		13.27	-	13.27
<b>9. Total Comprehensive income (7+8)</b>	<b>200.34</b>	<b>56.09</b>	<b>(62.99)</b>	<b>151.36</b>
10. Paid up Equity share capital (Face value of Rs.10/- each)	1,029.30	1,029.30	929.30	1,029.30
11. Other equity				(197.85)
<b>12. Earning per share</b>				
(a) Basic	1.95	0.59	(0.68)	1.59
(b) Diluted	1.95	0.59	(0.68)	1.59

Note

1. The above financial results of the Company were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14.08.2021. The statutory auditors of the Company have expressed an unmodified opinion thereon.

2. The financial results of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standard) Rules, 2015, and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and other accounting principles generally accepted in India, to the extent applicable.

3. Figures for the quarter ended 31 March 2021 are the balancing figures between audited figures in respect of full financial year and the published year to date unaudited figures up to the third quarter ended 31 December 2020, which was subjected to limited review.

4. The result for the quarter ended June 30, 2021 is strictly not comparable with results of previous and corresponding quarter, due to resurgent of COVID-19 second wave in current quarter and nationwide lockdown in corresponding quarter.

5. The Board of Directors of the Company, which has been identified as being the Chief operating decision maker, evaluates the Company's performance allocates resources based on the analysis of the various performance indicators of the Company as a single unit. Therefore, there is no reportable segment of the Company in accordance with requirement of Ind AS 108 - Operating Segment, notified under the Companies (Indian Accounting Standard) Rules, 2015.

6. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact after the Code becomes effective.

7. The previous period figures have been regrouped/reclassified wherever required.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Dr. Pankaj J. Shah  
Managing Director

DIN: 02836324

Place : Mumbai

Date : 14.08.2021





**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, 2021 ("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.

Place- Mumbai  
Date- 14.08.2021

For P Khetan & Co  
Chartered Accountant  
Firm Reg. No. 327386E

  
Rajesh D Sarfare  
Partner

Membership No.- 140399  
UDIN: 21140399AAAAA15856

