

February 13, 2021

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 December 31, 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 December 31, 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 December 31, 2020 issued by Statutory Auditors.

The Board Meeting commenced at 3.30 pm and concluded at 5:00pm. *N.M.*

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

Thanking you,

Yours faithfully,

For **ASPIRA PATHLAB & DIAGNOSTIC LIMITED**



Nikunj Mange
Executive Director
DIN: 08489442



Encl: as above

Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2020

(Rs. in Lakhs)

Particulars	Quarter ended			Nine Months ended		Year ended
	31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations	418.61	537.56	221.98	1,108.40	644.84	841.64
Other Operating Income						-
(b) Other Income	6.46	6.73	7.15	20.03	21.91	28.80
Total income	425.07	544.29	229.13	1,128.43	666.74	870.44
2. Expenses						
(a) Cost of Materials consumed	70.89	103.09	52.72	202.26	149.97	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	109.17	95.34	126.87	290.06	358.16	494.77
(e) Finance Costs	21.65	24.58	27.71	69.94	76.58	101.16
(f) Depreciation and amortisation expense	36.82	35.44	43.13	108.67	123.98	166.04
(g) Other expenses	161.01	152.93	80.62	362.05	250.72	333.76
Total Expenses	399.53	411.39	331.04	1,032.98	959.42	1,294.50
3. Profit / (Loss) before exceptional items and tax (1-2)	25.54	132.90	(101.91)	95.45	(292.67)	(424.06)
4. Exceptional Items		-		-	-	-
5. Profit / (Loss) before tax (3+4)	25.54	132.90	(101.91)	95.45	(292.67)	(424.06)
6. Tax Expenses		-				-
7. Profit / (Loss) after tax (5-6)	25.54	132.90	(101.91)	95.45	(292.67)	(424.06)
8. Other Comprehensive income (net of tax)	-	-	-	-	-	(1.00)
9. Total Comprehensive Income (7+8)	25.54	132.90	(101.91)	95.45	(292.67)	(425.06)
10. Paid up Equity share capital (face value of Rs. 10/- each)	929.30	929.30	929.30	929.30	929.30	929.30
11. Other Equity						(549.21)
12. Earning per share						
(a) Basic	0.27	1.43	(1.18)	1.03	(3.51)	(4.95)
(b) Diluted	0.27	1.43	(1.18)	1.03	(3.51)	(4.95)

Notes

- The above unaudited financial results of the Company for the quarter and Nine months ended December 31, 2020 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on February 13, 2021.
- The statutory auditors of the company have carried out limited review of the financial results and have issued an unmodified opinion.
- These unaudited 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 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.
- The previous period figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Name : Dr. Pankaj Shah
Designation : Managing Director
DIN-02836324

Place : Mumbai
Date : 13.02.2021





P KHETAN & CO
Chartered Accountants

Office : B-208, Kukreja Centre,
Plot-13, Sector- 11
CBD Belapur, Navi Mumbai,
Mumbai – 400614
Mobile- 9821376512
e-mail- khetanpk@gmail.com

Independent Auditor's Limited Review Report on Unaudited Quarterly and year to date Financial Results of Aspira Pathlab & Diagnostics Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 and nine months ended December 31, 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 ("the SEBI LODR Regulation") including relevant circulars issued by the SEBI from time to time.

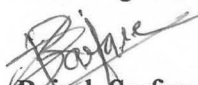
The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed 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- 13.02.2021

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


Rajesh Sarfare
Partner

Membership No.- 140399

UDIN: 21140399AAAAAB6834

