



Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

B.Com(H), FCA, ACS, IP(ICAI), RV(S&FA)

Independent Auditor's Review Report on unaudited standalone financial results of Aspira Pathlab & Diagnostics Limited for the quarter and half year ended September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

Review Report

To The Board of Directors of

Aspira Pathlab & Diagnostics Limited

We have reviewed the accompanying statement of **unaudited standalone financial results** of Aspira Pathlab & Diagnostics Limited ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulation") including relevant circulars issued by the SEBI from time to time.

This 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 recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act read with relevant rules issued thereunder and other recognized 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 SARDA SONI ASSOCIATES LLP

Chartered Accountants

Firm Reg. No. 117235W



(MANOJ KUMAR JAIN)

Partner

Membership No.- 120788

UDIN: 24120788BKABBB1783



Place- Mumbai

Date- 12.11.2024

11, Friend's Union Premises Co-operative Society Ltd., 2nd Floor, 227, P. D'Mello Road, Mumbai 400 001.

Phone: 022-2269 5289 ; Mobile: 98191 65816

Email: ssaudit2102@gmail.com / sardasoniassociates2102@gmail.com

Nagpur (HO): "Chartered Square", Samrat Ashok Square, Saraipeth, Nagpur 400 009.

Phone: 0712-2726795, 2729471

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

(CIN : L85100MH1973PLC289209)

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

Tel No. 022-71975756, Email :support@aspiradiagnostics.com,Website : www.aspiradiagnostics.com
Standalone Balance Sheet as at 30 September 2024

(Rupees in Lakhs)

Particulars	As at 30 September 2024 (un-audited)	As at 31 March 2024 (Audited)
A ASSETS		
Non-current assets		
Property, plant and equipment	237.78	266.05
Right of Use Assets	111.37	145.68
Goodwill	265.18	265.18
Other Intangible assets	1.57	1.80
Financial Assests		
(i) Investments in associates	13.00	-
(ii) Loans and advances	322.30	322.07
(iii) Others	38.05	34.67
Total non-current assets	989.24	1,035.45
Current Assets		
Inventories	55.85	44.72
Financial Assests		
(i) Trade Receivables	251.91	224.22
(ii) Cash and Cash Equivalents	203.41	80.38
(iii) Bank balances other than (ii) above	37.50	58.06
(iv) Others financial assets	1.31	0.93
Current tax assets (net)	23.34	15.69
Other Current Assets	13.33	11.50
Total Current Assets	586.65	435.51
Total Assets	1,575.89	1,470.96
B EQUITY AND LIABILITIES		
EQUITY		
Equity share Capital	1,029.30	1,029.30
Other equity	82.39	(14.97)
Total Equity	1,111.69	1,014.33
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	114.18	107.72
(ii) Lease liabilities	68.49	100.67
Provisions	47.44	41.14
Total non-current liabilities	230.12	249.53
Current liabilities		
Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	65.44	69.82
(iii) Trade paybles	-	-
Total outstanding dues of micro and small enterprises	98.54	72.65
Total outstanding dues of creditors other than micro and small enterprises	55.63	50.43
(iv) Other financial liabilities	11.24	10.98
Other current liabilities	3.23	3.23
Provisions	-	-
Total current liabilities	234.08	207.10
Total Liabilities	464.20	456.63
Total Equity and Liabilities	1,575.89	1,470.96

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED


Nikunj Mange
Executive Director
DIN. 08489442
Place : Mumbai
Date : 12.11.2024



FOR SARDASONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS




(MANOJ KUMAR JAIN)
PARTNER
M. No.120788

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Tel No. 022-71975756, Email :support@aspiradiagnostics.com,Website : www.aspiradiagnostics.com

Statement of Standalone Financial Results for the Quarter and Six months ended 30th September, 2024

Particulars	Quarter ended			Six Months ended		Year ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1. Income						
(a) Revenue from Operations	617.76	463.73	332.15	1,081.49	592.53	1,320.49
(b) Other Income	7.58	9.18	14.44	16.75	24.47	42.11
Total Income	625.33	472.91	346.59	1,098.24	617.00	1,362.60
2. Expenses						
(a) Cost of Materials consumed	109.71	88.03	66.79	197.74	118.02	262.28
(b) Laboratory Testing Charges	26.16	26.00	19.31	52.15	31.88	74.41
(c) Employee benefits expense	175.41	166.23	163.02	341.64	294.06	619.80
(d) Finance Costs	7.89	8.12	9.66	16.01	19.44	36.77
(e) Depreciation and amortisation expense	36.39	37.66	39.00	74.05	78.15	153.88
(f) Other expenses	170.76	148.54	119.90	319.29	218.13	482.69
Total Expenses	526.30	474.58	417.67	1,000.88	759.68	1,629.82
3. Profit / (Loss) before exceptional items and tax (1-2)	99.03	(1.67)	(71.09)	97.36	(142.68)	(267.22)
4. Exceptional Items	-	-	-	-	-	-
5. Profit / (Loss) before tax (3+4)	99.03	(1.67)	(71.09)	97.36	(142.68)	(267.22)
6. Tax Expenses	-	-	-	-	-	-
7. Profit / (Loss) after tax (5-6)	99.03	(1.67)	(71.09)	97.36	(142.68)	(267.22)
8. Other Comprehensive income (net of tax)	-	-	-	-	-	-
9. Total Comprehensive Income/ (Loss) (7+8)	99.03	(1.67)	(71.09)	97.36	(142.68)	(267.22)
10. Paid up Equity share capital (face value of Rs.10 each)	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30
11. Other Equity	-	-	-	-	-	-
12. Earning per share (in Rupees)						
(a) Basic	0.96	(0.02)	(0.69)	0.95	(1.39)	(2.60)
(b) Diluted	0.96	(0.02)	(0.69)	0.95	(1.39)	(2.60)

Notes

- The above Standalone financial results of the Company for the quarter and six months ended September 30, 2024 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 12th November, 2024.
- The Standalone financial results for the quarter and six month ended September 30, 2023 has been subjected to limited review by statutory auditors of the Company and not subjected to audit. The auditors have expressed an unmodified opinion in the limited review report for the quarter and six months ended September 30, 2024.
- These Standalone 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 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.
- Disclosure of segment wise information is not applicable, as pathology services is the Company's only business segment.
- The previous period figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Nikunj Munge
Executive Director
DIN. 08489442
Place : Mumbai
Date : 12.11.2024



FOR SARDA SONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS



(MANOJ KUMAR JAIN)
PARTNER
M. No.120788

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Standalone Cash flow Statement for the year ended 30th Sep 2024

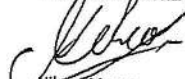
(All amounts in Lakhs, unless otherwise stated)

Particulars	For the year ended 30.09.2024 (₹) (Unaudited)	For the year ended 30.09.2023 (₹) (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) for the year		
Adjustments for:	97.36	(142.69)
Interest Income		
Bad debts	(16.27)	(22.37)
Finance Costs	4.18	-
Depreciation and amortisation expenses	16.01	19.44
Profit on lease termination	74.05	78.15
Provision for Impairment of trade receivables and advances	-	1.66
	13.44	1.54
Operating profit before working capital changes		
Working capital adjustments:	188.76	(64.26)
(Increase)/Decrease In Trade receivables	(45.30)	35.35
(Increase)/Decrease In Inventories	(11.13)	(5.62)
(Increase)/Decrease In other Non Current advances	(0.60)	(6.43)
(Increase)/Decrease In Current Assets, Loans & advances and Other non-current assets	17.18	14.80
(Increase)/Decrease in other Current Assets	(9.48)	27.97
Increase/(Decrease) In Trade payables	25.89	23.42
Increase/(Decrease) In Provisions	6.30	4.20
Increase/(Decrease) In other Current and non current Liabilities	0.27	0.00
Increase/(Decrease) In Other financial liabilities	5.20	7.38
CASH GENERATED FROM OPERATIONS	177.09	36.81
Taxes Paid (net of refunds)	-	-
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	177.09	36.81
B CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(10.77)	(19.86)
Purchase of Intangible assets	-	(0.13)
(Increase)/Decrease In Investments	(13.00)	-
Advances given to parties	-	-
Proceeds from sale of fixed assets	-	-
Interest Received	-	-
	16.27	22.37
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES - (B)	(7.49)	2.38
C CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term borrowings	6.46	5.77
Repayment of short term borrowings	-	-
Principal payment of Lease Liability	(37.02)	(34.95)
Interest paid on lease liabilities	(7.51)	(10.97)
Interest paid	(8.49)	(8.47)
Premium on Issue of Shares	-	-
Proceeds from Issue of shares	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)	(46.57)	(48.62)
Net Increase/(Decrease) In Cash and Cash Equivalents (A+B+C)	123.03	(9.43)
Add: Cash and Cash Equivalents at the beginning of the year	80.38	56.66
Less: Cash Credits at the beginning of the year	-	-
Adjusted cash & cash equivalents at the beginning of the year	80.38	56.66
Cash and Cash Equivalents at the end of the year	203.41	47.23
Components of cash and cash equivalents comprise:		
Cash in hand		
Balances with banks:	8.87	12.30
-In Current Accounts		
-In Escrow Account	194.50	34.92
-In Cash Credit Accounts	0.04	0.02
-Deposits with maturity less than 3 months	-	-
Cash and Cash Equivalents in cash flow statement	203.41	47.23

Note:

- 1) Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
- 2) The above standalone Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard (Ind AS) 7 Statement of Cash Flows.
- 3) The previous period figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED


Nikunj Mange
Executive Director
DIN: 08489442
Place: Mumbai
Date: 12.11.2024



FOR SARDAR SONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS


ANAND KUMAR JAIN
PARTNER
M. No.120788



Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

B.Com(H), FCA, ACS, IP(ICAI), RV(S&FA)

Independent Auditor's Review Report on unaudited consolidated financial results of Aspira Pathlab & Diagnostics Limited for the quarter and half year ended September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report

To The Board of Directors of

Aspira Pathlab & Diagnostics Limited

We have reviewed the accompanying statement of **unaudited consolidated financial results of Aspira Pathlab & Diagnostics Limited** (hereinafter referred to as "the Parent") and its associates (the Parent and its associates together referred to as "the Group") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulation") including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Parent's Management and approved by the Board of Directors of the Parent, 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 recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the associate "Aspira DNA Diagnostics Gujarat LLP".

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act read with relevant rules issued thereunder and other recognized 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.



11, Friend's Union Premises Co-operative Society Ltd., 2nd Floor, 227, P. D'Mello Road, Mumbai 400 001.
Phone: 022-2269 5289 ; Mobile: 98191 65816

Email: ssaaudit2102@gmail.com / sardasoniassociates2102@gmail.com
Nagpur (HO): "Chartered Square", Samrat Ashok Square, Saraipeth, Nagpur 400 009.
Phone: 0712-2726795, 2729471

The accompanying unaudited consolidated financial results include the Parent's share of net profit after tax for the quarter and half year ended September 30, 2024, as considered in the unaudited consolidated financial results, in respect of the associate based on their interim financial information which has not been reviewed by their auditor. This unaudited financial information has been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Parent. Our conclusion on the Statement is not modified in respect of the above matter.

Place- Mumbai
Date- 12.11.2024



For SARDA SONI ASSOCIATES LLP
Chartered Accountants
Firm Reg. No. 117235W


(MANOJ KUMAR JAIN)
Partner

Membership No.- 120788

UDIN: 24120788BKABBC1673

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(CIN : L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shraddhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -
Tel No. 022-71975756, Email :support@aspiradiagnostics.com,Website : www.aspiradiagnostics.com
Consolidated Balance Sheet as at 30 September 2024

	Particulars	As at 30 September 2024 (un-audited)
A	ASSETS	
	Non-current assets	
	Property, plant and equipment	
	Right of Use Assets	237.78
	Goodwill	111.37
	Other Intangible assets	265.18
	Financial Assests	1.57
	(i) Investments	
	(ii) Loans and advances	19.33
	(iii) Others	322.30
	Total non-current assets	38.05
		995.57
	Current Assets	
	Inventories	
	Financial Assests	55.85
	(i) Trade Receivables	
	(ii) Cash and Cash Equivalents	251.91
	(iii) Bank balances other than (ii) above	203.41
	(iv) Others financial assets	37.50
	Current tax assets (net)	1.31
	Other Current Assets	23.34
	Total Current Assets	13.33
		586.65
	Total Assets	1,582.22
B	EQUITY AND LIABILITIES	
	EQUITY	
	Equity share Capital	
	Other equity	1,029.30
	Total Equity	88.72
		1,118.02
	LIABILITIES	
	Non-current liabilities	
	Financial liabilities	
	(i) Borrowings	
	(ii) Lease liabilities	114.18
	Provisions	68.49
	Total non-current liabilities	47.44
	Current liabilities	230.11
	Financial liabilities	
	(i) Borrowings	
	(ii) Lease liabilities	
	(iii) Trade paybles	65.44
	Total outstanding dues of micro and small enterprises	
	Total outstanding dues of creditors other than micro and small enterprises	
	(iv) Other financial liabilities	98.54
	Other current liabilities	55.63
	Provisions	11.24
		3.23
	Total current liabilities	234.08
	Total Liabilities	464.20
		1,582.22
	Total Equity and Liabilities	1,582.22

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Nikunj Mange
Nikunj Mange
Executive Director
DIN. 08489442
Place : Mumbai
Date : 12.11.2024



FOR SARDA SONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS



(Manoj Kumar Jain)
(MANOJ KUMAR JAIN)
PARTNER
M. No.120788

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Tel No. 022-71975756, Email :support@aspiradiagnostics.com,Website : www.aspiradiagnostics.com
Statement of Consolidated Financial Results for the Quarter and Six months ended 30th September, 2024

Particulars	(Rupees in Lakhs)		
	Quarter ended		Six Months ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-24 (Unaudited)
1. Income			
(a) Revenue from Operations			
(b) Other Income	617.76	463.73	1,081.49
Total Income	7.58	9.18	16.75
2. Expenses	625.33	472.91	1,098.24
(a) Cost of Materials consumed			
(b) Laboratory Testing Charges	109.71	88.03	197.74
(c) Employee benefits expense	26.16	26.00	52.15
(d) Finance Costs	175.41	166.23	341.64
(e) Depreciation and amortisation expense	7.89	8.12	16.01
(f) Other expenses	36.39	37.66	74.05
Total Expenses	170.76	148.54	319.29
3. Profit / (Loss) before exceptional items and tax (1-2)	526.30	474.58	1,000.88
4. Exceptional Items	99.03	(1.67)	97.36
5. Share of profit of associates, net of tax	-	-	-
6. Profit / (Loss) before tax (3+4+5)	(0.05)	6.38	6.33
7. Tax Expenses	98.98	4.71	103.69
8. Profit / (Loss) after tax (6-7)	-	-	-
9. Other Comprehensive Income (net of tax)	98.98	4.71	103.69
10. Total Comprehensive Income/ (Loss) (8+9)	98.98	4.71	103.69
11. Paid up Equity share capital (face value of Rs.10 each)			
12. Other Equity	1,029.30	1,029.30	1,029.30
13. Earning per share (in Rupees)			
(a) Basic			
(b) Diluted	0.96	0.05	1.01
	0.96	0.05	1.01

Notes

- Aspira Pathlab & Diagnostics Limited (the Company" or the *Parent') and its associates (referred collectively as the 'Group') are primarily involved in providing pathology and related healthcare services.
- The above Consolidated financial results for the quarter and six months ended September 30, 2024 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 12th November, 2024.
- The above Consolidated financial results for the quarter and six month ended September 30, 2023 has been subjected to limited review by statutory auditors of the Company and not subjected to audit. The auditors have expressed an unmodified opinion in the limited review report for the quarter and six months ended September 30, 2024.
- These Consolidated financial results of the group 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 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.
- The accompanying consolidated financial statements do not include comparative figures as this is the first occasion that Consolidated Financial Statements are being presented, hence comparative figures for the previous period have not been provided.
- Disclosure of segment wise it ion is not applicable, as pathology services is the Company's only
- The previous quarter figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Mikun Munge
Executive Director
DIN. 08489442
Place : Mumbai
Date : 12.11.2024



FOR SARDASONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS

(MANOJ KUMAR JAIN)
PARTNER
M. No.120788

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Consolidated Cash flow Statement for the year ended 30th Sep 2024

(All amounts in Lakhs,
unless otherwise
stated)

For the year ended
30.09.2024
(*)
(Unaudited)

Particulars

A CASH FLOW FROM OPERATING ACTIVITIES

Profit before tax & share in net profit / (loss) of associates

Adjustments for:

Interest Income

Bad debts

Finance Costs

Depreciation and amortisation expenses

Profit on lease termination

Provision for Impairment of trade receivables and advances

Operating profit before working capital changes

Working capital adjustments:

(Increase)/Decrease in Trade receivables

(Increase)/Decrease in Inventories

(Increase)/Decrease in other Non Current advances

(Increase)/Decrease in Current Assets, Loans & advances and Other non-current assets

(Increase)/Decrease in other Current Assets

Increase/(Decrease) in Trade payables

Increase/(Decrease) in Provisions

Increase/(Decrease) in other Current and non current Liabilities

Increase/(Decrease) in Other financial liabilities

CASH GENERATED FROM OPERATIONS

Taxes Paid (net of refunds)

NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)

B CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, plant and equipment

Purchase of intangible assets

(Increase)/Decrease in Investments

Advances given to parties

Proceeds from sale of fixed assets

Interest Received

NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES - (B)

C CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of long term borrowings

Repayment of short term borrowings

Principal payment of Lease Liability

Interest paid on lease liabilities

Interest paid

Premium on issue of Shares

Proceeds from issue of shares

NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)

Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)

Add: Cash and Cash Equivalents at the beginning of the year

Less: Cash Credits at the beginning of the year

Adjusted cash & cash equivalents at the beginning of the year

Cash and Cash Equivalents at the end of the year

Components of cash and cash equivalents comprise:

Cash in hand

Balances with banks:

-In Current Accounts

-In Escrow Account

-In Cash Credit Accounts

-Deposits with maturity less than 3 months

Cash and Cash Equivalents in cash flow statement

Note:

1) Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

2) The above Consolidated Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard (Ind AS) 7

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Nikunj Mangle
Executive Director
DIN: 08489442
Place : Mumbai
Date : 12.11.2024



FOR SARDA SONI ASSOCIATES LLP
CHARTERED ACCOUNTANTS



MANOJ KUMAR JAIN)
PARTNER
M. No.120788