

February 12, 2022

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

Sub: Outcome of the meeting of Board of Directors held on February 12, 2022.

Security Code: 540788

Dear Sirs,

In compliance with the relevant provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. on Saturday, February 12, 2022 inter alia, has considered, approved and taken on record the Unaudited financial results of the Company along with the Limited Review Report of the Statutory Auditor for the third quarter and nine months ended on December 31, 2021.

The unaudited financial results along with the Limited Review Report for the third quarter and nine months ended on December 31, 2021 is enclosed herewith.

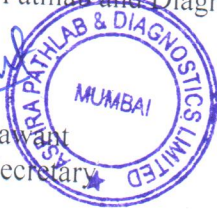
The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 4:45 p.m.

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

Thanking you

Yours Faithfully,
For Aspira Pathlab and Diagnostics Limited


Darshana Sawant
Company Secretary



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
Tel No. 022-71975756, Email :support@aspiradiagnostics.com, Website: www.aspiradiagnostics.com

Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2021

(Rupees in Lakhs except as stated)

Particulars	Quarter ended			Nine Months ended		Year ended
	31-Dec-21 (Unaudited)	30-Sep-21 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-20 (Unaudited)	31-Mar-21 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations	472.86	349.06	418.61	1,410.30	1,108.40	1,520.54
(b) Other Income	1.96	2.34	6.46	6.50	20.03	20.38
Total income	474.82	351.39	425.07	1,416.81	1,128.43	1,540.92
2. Expenses						
(a) Cost of Materials consumed	93.65	63.80	70.89	232.33	202.26	263.37
(b) Laboratory Testing Charges	14.29	24.19	62.40	107.87	144.81	206.34
(c) Employee benefits expense	137.07	121.70	109.17	373.35	290.06	402.57
(d) Finance Costs	8.02	6.85	21.65	21.97	69.94	89.15
(d) Depreciation and amortisation expense	36.50	38.25	36.82	112.50	108.67	144.45
(e) Other expenses	98.34	82.14	98.61	267.05	217.24	296.93
Total Expenses	387.88	336.93	399.53	1,115.07	1,032.98	1,402.82
3. Profit / (Loss) before exceptional items and tax (1-2)	86.94	14.46	25.54	301.74	95.45	138.10
4. Exceptional Items	-	-	-	-	-	-
5. Profit / (Loss) before tax (3+4)	86.94	14.46	25.54	301.74	95.45	138.10
6. Tax Expenses	-	-	-	-	-	-
7. Profit / (Loss) after tax (5-6)	86.94	14.46	25.54	301.74	95.45	138.10
8. Other Comprehensive income (net of tax)	-	-	-	-	-	13.27
9. Total Comprehensive income (7+8)	86.94	14.46	25.54	301.74	95.45	151.36
10. Paid up Equity share capital (face value of Rs.10 each)	1,029.30	1,029.30	929.30	1,029.30	929.30	1,029.30
11. Other Equity	-	-	-	-	-	(197.85)
12. Earning per share (in Rupees)						
(a) Basic	0.84	0.14	0.27	2.93	1.03	1.59
(b) Diluted	0.84	0.14	0.27	2.93	1.03	1.59

Notes:

- The above unaudited financial results of the Company for the quarter and nine months ended December 31, 2021 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 12th February, 2022.
- The above unaudited financial results for the quarter and nine month ended December 31, 2021 has been subjected to limited review by statutory auditors of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and not subjected to audit. The auditors have expressed an unmodified opinion in the limited review report for the quarter and nine months ended December 31, 2021.
- 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 relevant rules issued thereunder and other accounting principles generally accepted in India, to the extent applicable.
- 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.
- 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

Dr. Pankaj J. Shah
Managing Director
DIN 02836324
Place : Mumbai
Date : 12.02.2022





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, 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 (“**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.

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


Rajesh Sarfare
Partner
Membership No.- 140399



Place- Mumbai

Date- 12.02.2022

UDIN: 22140399ABNOKO5530