



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

Date: August 12, 2023

To,
Corporate Relations Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001.

Security Code: 540788

Security ID: ASPIRA

Dear Sir/Madam,

Sub: Outcome of Board Meeting- Announcement of the Unaudited Financial Results alongwith the Limited Review Report for the quarter ended June 30, 2023.

Pursuant to the Regulation 30 read with Schedule III and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("SEBI LODR"), please find attached herewith the Un-Audited Financial Results along with Limited Review Report for the quarter ended June 30, 2023 ("the financial results") duly reviewed and approved by the Audit Committee and Board of Directors at their meeting held on today i.e. August 12, 2023.

Kindly note that Board Meeting had commenced at 12.00 PM (IST) and concluded at 01.35 P.M.(IST)

The above mentioned Unaudited Financial Results is also available on the website of the Company www.aspiradiagnostics.com.

We request you to kindly take the same on your record.

Thanking you,
Yours Faithfully,

For **Aspira Pathlab & Diagnostics Limited**

Pankaj
Jashwant
Shah

Digitally signed by
Pankaj Jashwant Shah
Date: 2023.08.12
13:56:04 +05'30'



Pankaj Shah
Managing Director & CEO

**INDIA'S FIRST
FULLY INTEGRATED LAB**

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Aspira Pathlab & Diagnostics Limited
(CIN: U5100MH1973PLC289209)

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 2023

(Rs. in Lakhs)

Particulars	Quarter ended			
	30-Jun-23 (Unaudited) (Refer Note 3)	31-Mar-23 (Unaudited) (Refer Note 3)	30-Jun-22 (Unaudited) (Refer Note 3)	31-Mar-23 (Audited)
1. Income				
(a) Revenue from Operations				
Sales/Income from Operations	260.38	340.76	296.70	1,445.69
(b) Other Income	10.03	7.35	6.49	32.09
Total Income	270.41	348.11	303.19	1,477.78
2. Expenses				
(a) Cost of Materials consumed	51.24	57.68	53.42	249.71
(b) Laboratory Testing Charges	12.57	13.94	10.84	51.12
(c) Employee benefits expense	131.04	139.69	131.81	559.28
(d) Finance Costs	9.78	9.60	10.91	41.72
(d) Depreciation and amortisation expense	39.15	37.78	41.91	158.56
(e) Other expenses	98.24	115.36	82.83	426.25
Total Expenses	342.01	374.05	331.71	1,486.65
3. Profit / (Loss) before exceptional items and tax (1-2)	(71.60)	(25.93)	(28.52)	(8.87)
4. Exceptional items	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(71.60)	(25.93)	(28.52)	(8.87)
6. Tax Expenses	-	-	-	-
7. Profit / (Loss) after tax (5-6)	(71.60)	(25.93)	(28.52)	(8.87)
8. Other Comprehensive income (net of tax)	-	4.96	-	4.96
9. Total Comprehensive income (7+8)	(71.60)	(20.97)	(28.52)	(3.91)
10. Paid up Equity share capital (Face value of Rs. 10/ each)	1,029.30	1,029.30	1,029.30	1,029.30
11. Other equity	-	-	-	245.74
12. Earning per share				
(a) Basic	(0.70)	(0.25)	(0.28)	(0.09)
(b) Diluted	(0.70)	(0.25)	(0.28)	(0.09)

Note

- 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 12.08.2023. The statutory auditors of the Company have expressed an unmodified opinion thereon.
- 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.
- The figures for the quarter ended 31 March 2023 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 2022 respectively, which was subjected to limited review.
- 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/reclassified wherever required to make them comparable with the figure of the current period.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Nikunj Munge
Nikunj Munge
Executive Director

DIN: 08489442

Place: Mumbai
Date: 12.08.2023



For Identification only





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 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 of 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, 2023 ("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 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 (ICAI). 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 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place- Mumbai
Date- 12.08.2023

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

Pankaj Khetan

Pankaj Khetan
Partner

Membership No.- 066080

UDIN: 23066080BG1SARE1858

