



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 13, 2022

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

Scrip Code: 540788
Security ID: ASPIRA

Dear Sir/ Madam,

Sub: Outcome of Board Meeting- Announcement of the Unaudited Financial Results of the Company for the quarter and three-months ended June 30, 2022.

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ("SEBI LODR") and other applicable regulations, if any, please find herewith the Un-audited Financial Results along with Limited Review Report issued by P Khetan & Co., Chartered Accountants, Statutory Auditors of the Company for the quarter and three-months ended June 30, 2022 ("the financial results") duly approved by the Board at its meeting held today i.e. **August 13, 2022.**

In terms of Regulation 47 of the SEBI LODR, financial results with respect to the above are also being advertised in the newspapers, and the same are also being available on the website of the Company viz, www.aspiradiagnostics.com.

The aforesaid Board Meeting commenced on 3:30 P.M. and concluded on 4:45 P.M.

We request you to take the same on your records.

Thanking you,

Yours faithfully,
For **Aspira Pathlab & Diagnostics Ltd**

Priya Pandey
Company Secretary & Compliance Officer
Encl.: As above





P KHETAN & CO
Chartered Accountants

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Plot-13, Sector- 11
CBD Belapur, Navi Mumbai,
Mumbai – 400614
Mobile- 9821376512
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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, 2022 ("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- 13.08.2022

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

Pankaj Khetan

Pankaj Kumar Khetan
Partner

Membership No.- 066080
UDIN: 22066080AOYTTC2925



Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)

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 2022 (Rs. in Lakhs)

Particulars	Quarter ended			
	30-Jun-22 (Unaudited)	31-Mar-22 (Unaudited) (Refer Note 3)	30-Jun-21 (Unaudited)	31-Mar-22 (Audited)
1. Income				
(a) Revenue from Operations				
Sales/Income from Operations	296.70	543.88	588.39	1,954.19
(b) Other Income	6.49	3.79	2.21	10.29
Total Income	303.19	547.67	590.60	1,964.48
2. Expenses				
(a) Cost of Materials consumed	53.42	81.48	74.88	313.81
(b) Laboratory Testing Charges	10.84	11.79	69.39	119.66
(c) Employee benefits expense	131.81	128.60	114.57	501.95
(d) Finance Costs	10.91	15.30	7.09	37.27
(d) Depreciation and amortisation expense	41.91	51.08	37.76	163.57
(e) Other expenses	82.83	115.15	86.57	382.27
Total Expenses	331.71	403.39	390.26	1,518.53
3. Profit / (Loss) before exceptional items and tax (1-2)	(28.52)	144.28	200.34	445.94
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(28.52)	144.28	200.34	445.94
6. Tax Expenses	-	-	-	-
7. Profit / (Loss) after tax (5-6)	(28.52)	144.28	200.34	445.94
8. Other Comprehensive income (net of tax)	-	1.55	-	1.55
9. Total Comprehensive income (7+8)	(28.52)	145.83	200.34	447.49
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				249.65
12. Earning per share				
(a) Basic	(0.28)	1.40	1.95	4.33
(b) Diluted	(0.28)	1.40	1.95	4.33

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 13.08.2022. 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 2022 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 2021 respectively, which was subjected to limited review.
- The above financial results for the quarter ended 30 June 2022 are not comparable with the financial results for the quarter ended 30 June 2021, due to resurgent wave of COVID-19 during the quarter ended 30 June 2021.
- 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

Dr. Pankaj J. Shah
Managing Director
DIN: 02836324
Place: Mumbai
Date: 13.08.2022

