



Aspira Pathlab & Diagnostics Limited

(Formerly known as Utikal Soap Products Ltd.)

Regd. Office: Flat No. 2, R D Shah Building, Shradhanand Road,

Opp. Railway Station, Ghatkopar (W), Mumbai 400 086

CIN:L85100MH1973PLC289209

Corporate Office: Plot No. 6, RPT House, Sector 24, Turbhe, Navi Mumbai 400 703

November 02, 2019

BSE Limited

The Corporate Relationship Department

P.J. Towers,

Dalal Street,

Mumbai - 400001

Through: BSE Listing Centre

Scrip Code: 540788

Dear Sir/ Madam,

Sub: Outcome of meeting of the Board of Directors of Aspira Pathlab & Diagnostics Limited, pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the listing Regulations, we wish to inform you that the Board of Directors of the Company at its meeting held today has approved the unaudited Financial Results for the second quarter and half year ended September 30, 2019.

The above financial Results along with the Limited Review Report on the Financial Results are enclosed herewith.


The meeting of the Board of Directors was concluded at 5.00 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For **ASPIRA PATHLAB & DIAGNOSTIC LIMITED**



Mamta Mav

Company Secretary



**INDIA'S FIRST
FULLY INTEGRATED LAB**

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Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shraddhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Unaudited Financial Results for the Quarter/Half Year ended 30th September, 2019


(Rs. in Lakhs)

Particulars	Quarter ended			Six Months		Year ended
	30-Sep-19 (Unaudited)	30-Jun-19	30-Sep-18	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	31-Mar-19 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations	232.54	190.32	199.78	422.86	347.94	763.71
Other Operating Income					-	-
(b) Other Income	7.43	7.33	5.57	14.76	10.61	25.32
Total income	239.96	197.65	205.35	437.61	358.55	789.03
2. Expenses						
(a) Cost of Materials consumed	44.63	52.62	36.03	97.25	81.20	225.59
(b) Purchase of stock-in-trade		-		-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-		-	-	-
(d) Employee benefits expense	120.21	111.08	109.25	231.29	212.98	447.36
(e) Finance Costs	24.08	24.80	26.18	48.87	54.35	96.07
(f) Depreciation and amortisation expense	40.63	40.23	30.68	80.85	60.16	122.84
(g) Other expenses	96.44	73.66	136.12	170.11	220.51	415.47
Total Expenses	325.99	302.39	338.26	628.38	629.20	1,307.32
3. Profit / (Loss) before exceptional items and tax (1-2)	(86.02)	(104.74)	(132.91)	(190.76)	(270.65)	(518.29)
4. Exceptional Items		-	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(86.02)	(104.74)	(132.91)	(190.76)	(270.65)	(518.29)
6. Tax Expenses		-	-			-
7. Profit / (Loss) after tax (5-6)	(86.02)	(104.74)	(132.91)	(190.76)	(270.65)	(518.29)
8. Other Comprehensive income(net of tax)		-	-	-	-	0.97
9. Total Comprehensive income (7+8)	(86.02)	(104.74)	(132.91)	(190.76)	(270.65)	(517.32)
10. Paid up Equity share capital (face value 10 each)	819.30	819.30	819.30	819.30	819.30	819.30
11. Earning per share						
(a) Basic	(1.05)	(1.28)	(1.62)	(2.33)	(3.30)	(6.31)
(b) Diluted	(1.05)	(1.28)	(2.08)	(2.33)	(4.67)	(1.78)

Notes

- The previous period figures have been regrouped wherever necessary.
- The above result of the company have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 02nd November 2019. The Statutory auditors of the Company have carried out a limited review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The unaudited 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, as amended.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED


Dr. Pankaj Shah
Managing Director
DIN-02836324



Place : Mumbai
Date : 02.11.2019

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

CIN : L85100MH1973PLC289209

Flat No. 2, R D Shah Bldg., Shradhdhanand Road

Opp: Rly St. Ghatkopar (W), Mumbai -400086 Tel No. 022-71975756

Mail ID :support@aspiradiagnostics.com Website : www.aspiradiagnostics.com

Unaudited Balance Sheet as at 30th September , 2019

(Rs. In Lakhs)

Particulars	As at 30th Septemebr 2019 (Unaudited)	As at 31st March 2019 (Audited)
A ASSEST		
Non-current assets		
Property, plant and equipment	558.74	618.93
Capital work-in -progress	-	-
Goodwill	265.18	265.18
Other Intengible assets	3.12	5.56
Financial Assests		
(i) Loans	35.47	35.41
(ii) Others	325.00	325.00
Deffered tax assets (net)	-	-
Other Non-current financial assests	-	-
Total non-current assets	1187.51	1,250.08
Current Assets		
Inventories	26.02	28.01
Financial Assests		
(i) Trade Receivables	65.22	79.61
(ii) Cash and Cash Equivalents	12.46	9.64
(iii) Others- Loans & Advances	109.71	92.38
Other Current Assets	24.35	20.26
Total Current Assets	237.75	229.90
Total Assets	1425.26	1479.98
B EQUITY AND LIABILITIES		
EQUITY		
Equity share Capital	819.30	819.30
Other equity	(490.92)	(300.15)
Total Equity	328.38	519.15
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	675.53	478.36
(ii) Other Financial liabilities	0.00	50.00
Provisions	14.89	11.51
Deffered Tax Liability	-	-
Total non-current liabilities	690.41	539.87
Current liabilities		
Financial liabilities		
(i) Borrowings	188.11	196.49
(ii) Trade paybles	13.19	28.81
(iii) Other financial liabilities	61.79	58.79
Other current liabilities	143.33	136.83
Provisions	0.06	0.04
Current tax liabilities (Net)	-	-
Total current liabilities	406.47	420.96
Total Liabilities	1096.88	960.83
Total Equity and Liabilities	1425.26	1479.98

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Dr. Pankaj Shah
Managing Director
DIN-02836324



Place : Mumbai
Date : 02.11.2019

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Unaudited Statement of Cash flow Statement for the Half year ended 30th Septemehr 2019

Particulars	For the year ended	For the year ended
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	(1,90,76,262)	(5,17,31,871)
Adjustments for:		
Interest income	(14,75,503)	(25,31,853)
Interest expenses	48,87,394	96,06,713
Depreciation and amortisation expenses	63,46,487	1,22,83,737
Other adjustments	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	(93,17,883)	(3,23,73,274)
Adjustments for:		
(Increase)/Decrease in Trade receivables	14,38,968	(44,13,645)
(Increase)/Decrease in Inventories	1,98,992	8,93,879
(Increase)/Decrease in Current Security deposits and others	(17,33,405)	(25,02,355)
(Increase)/Decrease in other Non Current advances	(6,116)	23,34,944
(Increase)/Decrease in Short term advances	(4,08,466)	(3,21,795)
(Increase)/Decrease in other Current Assets		
(Increase)/Decrease in Current Assets, Loans & advances and Other non-current assets	-	(1,00,00,000)
Increase/(Decrease) in Trade payables	(15,62,694)	6,10,394
Increase/(Decrease) in other Current Provisions	1,963	42
Increase/(Decrease) in other Non Current Provisions	3,38,000	5,77,863
Increase/(Decrease) in other Current Liabilites	6,49,795	13,83,760
Increase/(Decrease) in Other current liabilities & provisions	2,99,455	49,41,169
Increase/(Decrease) in Other Non-Current liabilities	(50,00,000)	50,00,000
CASH GENERATED FROM OPERATIONS	(1,51,01,392)	(3,38,69,018)
Taxes Paid (net of refunds)	-	-
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	(1,51,01,392)	(3,38,69,018)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property , plant and equipment	(83,360)	(51,04,845)
Purchase of Intangibles	0	0
WIP	-	0
Assets acquired through business takeover	-	(1,70,94,348)
Maturity of bank deposits (havind original maturity of more than 12 mc	-	-
Interest Received	14,75,503	25,31,853
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES - (B)	13,92,143	(1,96,67,340)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	2,02,03,586	(5,53,62,200)
Proceeds from issue of compounding instrument	-	4,92,98,328
Proceeds from short term borrowings	(8,38,312)	1,87,94,450
Repayment of long term borrowings	(4,86,905)	(18,33,319)
Interest paid	(48,87,394)	(96,06,713)
Premium on issue of Shares	-	2,10,00,000
Proceeds from issue of shares	-	3,00,00,000
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)	1,39,90,975	5,22,90,545
Net Increase in Cash and Cash Equivalents (A+B+C)	2,81,726	(12,45,813)
Add:Cash and Cash Equivalents at the beginning of the year	9,64,230	22,10,042
Cash and Cash Equivalents at the end of the year	12,45,956	9,64,230

Note:

- 1) Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
- 2) Previous year figures have been regrouped, where necessary to conform to current year's classification.

For and on behalf of the Board of Directors

Dr. Pankaj Shah
Managing Director
DIN-02836324

Date: 02.11.2019
Place: Mumbai





P KHETAN & CO
Chartered Accountants

19B B BGanguly Street
Room No. 5, 2nd Floor
Kolkata – 700012
Phone- 033-40734009
Mobile- 9883093350
e-mail- khetanpk@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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 Standalone Financial Results of Aspira Pathlab & Diagnostics Limited for the quarter and half year ended September 30, 2019 ("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, (' the Regulation') as amended.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statements 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. We have not performed an audit and 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 aforesaid Indian Accounting Standards 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P Khetan & Co
Chartered Accountant

Pankaj Khetan

(Pankaj Kumar Khetan)
Partner
M.No- 066080
Firm Reg. No- 327386E
Place- Kolkata
Date- 02.11.2019

