

Aspira Pathlab & Diagnostics Limited
(Formerly known as Utkal Soap Products 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 and Year ended 30th June, 2018

(Rs. in Lakhs)

Particulars	Quarter ended		Year ended	
	30-Jun-18 (Unaudited)	31-Mar-18 (Audited)	30-Jun-17 (Unaudited)	31-Mar-18 (Audited)
1. Income				
(a) Revenue from Operations				
Sales/Income from Operations	148.16	147.26	64.52	435.78
Other Operating Income	-	-	-	-
(b) Other Income	5.04	6.82	4.82	22.05
Total income	153.20	154.08	69.34	457.83
2. Expenses				
(a) Cost of Materials consumed	45.16	54.46	17.08	130.18
(b) Purchase of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefits expense	103.73	98.32	72.21	342.38
(e) Finance Costs	28.18	28.78	14.43	80.48
(f) Depreciation and amortisation expense	29.49	12.98	26.16	112.46
(g) Other expenses	84.38	96.62	78.17	350.56
Total Expenses	290.94	291.16	208.06	1,016.06
3. Profit / (Loss) before exceptional items and tax (1-2)	(137.74)	(137.08)	(138.72)	(558.23)
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(137.74)	(137.08)	(138.72)	(558.23)
6. Tax Expenses	-	-	-	-
7. Profit / (Loss) after tax (5-6)	(137.74)	(137.08)	(138.72)	(558.23)
8. Other Comprehensive income (net of tax)	-	-	-	-
9. Total Comprehensive income (7+8)	(137.74)	(137.08)	(138.72)	(558.23)
10. Paid up Equity share capital (face value 10 each)	519.30	519.30	519.30	519.30
11. Earning per share				
(a) Basic	(2.65)	(2.64)	(2.67)	(10.75)
(b) Diluted	(2.65)	(2.64)	(2.67)	(10.75)

Notes

- The previous period figures have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out audit of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The Company has adopted Indian Accounting standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standard) Rules, 2015, with effect from 01st April, 2017.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(Formerly known as Utkal Soap Products Limited)

Dr. Chander Puri
CEO & Executive Director
DIN: 06886988

Place : Mumbai
Date : 11.08.2018





P KHETAN & CO
Chartered Accountants

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Limited Review Report on Review of Interim Financial Results

The Board of Directors

AspiraPathlab & Diagnostics Limited

(Formerly known as Utkal Soap Products Limited)

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

Shraddhanand Road Opp. Ghatkopar Railway Station,

Ghatkopar (West)

Mumbai – 400086

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Aspira Pathlab & Diagnostics Limited (Formerly known as Utkal Soap Products Limited) for the quarter ended June 30, 2018 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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

Date- 11.08.2018



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