



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 13, 2024

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

Security Code: 540788

Security ID: ASPIRA

Sub: Outcome of Board Meeting- Announcement of the Unaudited Standalone & Consolidated Financial Results alongwith the Limited Review Report for the quarter ended June 30, 2024.

Dear Sir/Madam,

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 Standalone & Consolidated Financial Results along with Limited Review Report for the first quarter ended June 30, 2024 ("the financial results") duly reviewed and approved by the Audit Committee and Board of Directors at their meeting held on today i.e. August 13, 2024.

The aforesaid Financial Results and Reports are enclosed herewith.

Kindly note that Board Meeting commenced at 02.00 P.M (IST) and concluded at 06.15 P.M.(IST)

The above information is being made 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 and on behalf of
Aspira Pathlab & Diagnostics Limited**

**Nikunj Mange
Executive Director**

**INDIA'S FIRST
FULLY INTEGRATED LAB**

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✉ support@aspiradiagnostics.com | info@aspiradiagnostics.com



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CIN : L85100MH1973PLC289209

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF ASPIRA PATHLAB & DIAGNOSTICS LIMITED ("THE COMPANY") IN ITS MEETING HELD ON TUESDAY, AUGUST 13, 2024 COMMENCED AT 02.00 P.M (IST) AT UNIT 6 & 7, GROUND FLOOR, BHAVESHWAR ARCADE PREMISES CO-OP. SOCIETY LTD, NITYANAND NAGAR, GHATKOPAR WEST, MUMBAI, MAHARASHTRA 400086.

AUTHORISATION FOR SIGNING OF THE UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED JUNE 30, 2024

"RESOLVED THAT pursuant to regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited standalone & consolidated financial results for the first quarter ended June 30,2024 be and are hereby approved.

RESOLVED FURTHER THAT pursuant to regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Nikunj Mange, Executive Director (DIN: 08489442) of the Company be and is hereby authorised on behalf of the Board members to sign the aforesaid unaudited standalone & consolidated financial results for the first quarter ended June 30,2024".

**For and on behalf of
Aspira Pathlab & Diagnostics Limited**

**Nikunj Mange
Executive Director**



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 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 of Aspira Pathlab & Diagnostics Limited

We have reviewed the accompanying statement of **Unaudited Standalone Financial Results of Aspira Pathlab & Diagnostics Limited** ("the Company") for the quarter ended June 30, 2024 ("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.

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

PANKAJ
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KHETAN

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KHETAN
Date: 2024.08.13
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Pankaj Khetan
Partner

Membership No.- 066080
UDIN: 24066080BKEUCG5886

Place- Mumbai
Date- 13.08.2024

Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-24 (Unaudited) (Refer Note 3)	31-Mar-24 (Unaudited) (Refer Note 3)	30-Jun-23 (Unaudited) (Refer Note 3)	31-Mar-24 (Audited)
1. Income				
(a) Revenue from Operations				
Sales/Income from Operations	463.73	381.79	260.38	1,320.49
(b) Other Income	9.18	7.60	10.03	42.11
Total income	472.91	389.40	270.41	1,362.60
2. Expenses				
(a) Cost of Materials consumed	88.03	71.55	51.24	262.28
(b) Laboratory Testing Charges	26.00	21.47	12.57	74.41
(c) Employee benefits expense	166.23	163.65	131.04	619.80
(d) Finance Costs	8.12	8.46	9.78	36.77
(d) Depreciation and amortisation expense	37.66	37.59	39.15	153.88
(e) Other expenses	148.54	136.95	98.24	482.69
Total Expenses	474.58	439.66	342.01	1,629.82
3. Profit / (Loss) before exceptional items and tax (1-2)	(1.67)	(50.26)	(71.60)	(267.22)
4. Exceptional Items	-	-	-	-
5. Profit / (Loss) before tax (3+4)	(1.67)	(50.26)	(71.60)	(267.22)
6. Tax Expenses	-	-	-	-
7. Profit / (Loss) after tax (5-6)	(1.67)	(50.26)	(71.60)	(267.22)
8. Other Comprehensive income(net of tax)		6.51		6.51
9. Total Comprehensive income (7+8)	(1.67)	(43.75)	(71.60)	(260.71)
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				(14.97)
12. Earning per share				
(a) Basic	(0.02)	(0.49)	(0.70)	(2.60)
(b) Diluted	(0.02)	(0.49)	(0.70)	(2.60)

Note

- The above Standalone 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 13.08.2024. The statutory auditors of the Company have expressed an unmodified opinion thereon.
- The Standalone 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 Standalone figures for the quarter ended 31 March 2024 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 2023 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 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
Executive Director
DIN. 08489442
Place : Mumbai
Date : 13.08.2024





P KHETAN & CO
Chartered Accountants

Office : B-208, Kukreja Centre,
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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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 Consolidated Financial Results of Aspira Pathlab & Diagnostics Limited** ("the Company") and its share of the profit of its associate for the quarter ended on June 30, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following associate/joint venture:

- i) Aspira DNA Diagnostics Gujarat LLP

The Board of Directors of the Holding Company in their meeting held on 13th February 2024, have approved and ratified the incorporation of the associate LLP i.e . "Aspira DNA Diagnostics Gujarat LLP" . This LLP has been incorporated on 2nd April 2024 bearing LLPIN: ACG-3843 under Registrar of Maharashtra. Holding Company through its nominee i.e Dr Pankaj Shah along with two other Individuals partners are acting as Designated Person of the associate LLP. As per section 129 (3) of the Companies Act, 2013 and Regulation 33 of the SEBI(LODR) Regulations,2015 consolidation of accounts is applicable for the Financial Year 2024-2025.



P KHETAN & CO
Chartered Accountants

Office : B-208, Kukreja Centre,
Plot-13, Sector- 11
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e-mail- khetanpk@gmail.com

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 recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act read with relevant rules issued thereunder and other recognized 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.

The accompanying unaudited consolidated financial results include the Holding Company's share of net profit after tax for the quarter ended June 30, 2024, as considered in the unaudited consolidated financial results, in respect of the associate based on their interim financial information which has not been reviewed by their auditor. This unaudited financial information has been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Company. Our conclusion on the Statement is not modified in respect of the above matter.

Place- Mumbai
Date- 13.08.2024

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

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Pankaj Kumar Khetan
Partner
Membership No.- 066080
UDIN : 24066080BKEUCH3525

Aspira Pathlab & Diagnostics Limited
(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086
Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(Refer Note 3)	(Refer Note 3)	(Refer Note 3)	
1. Income				
(a) Revenue from Operations				
Sales/Income from Operations	463.73	381.79	260.38	1,320.49
(b) Other Income	9.18	7.60	10.03	42.11
Total income	472.91	389.40	270.41	1,362.60
2. Expenses				
(a) Cost of Materials consumed	88.03	71.55	51.24	262.28
(b) Laboratory Testing Charges	26.00	21.47	12.57	74.41
(c) Employee benefits expense	166.23	163.65	131.04	619.80
(d) Finance Costs	8.12	8.46	9.78	36.77
(d) Depreciation and amortisation expense	37.66	37.59	39.15	153.88
(e) Other expenses	148.54	136.95	98.24	482.69
Total Expenses	474.58	439.66	342.01	1,629.82
3. Profit / (Loss) before exceptional items and tax (1-2)	(1.67)	(50.26)	(71.60)	(267.22)
4. Exceptional Items	-	-	-	-
5. Share of profit of associates, net of tax	6.38	-	-	-
6. Profit / (Loss) before tax (3+4+5)	4.71	(50.26)	(71.60)	(267.22)
7. Tax Expenses	-	-	-	-
8. Profit / (Loss) after tax (6-7)	4.71	(50.26)	(71.60)	(267.22)
9. Other Comprehensive income (net of tax)	-	6.51	-	6.51
10. Total Comprehensive income (8+9)	4.71	(43.75)	(71.60)	(260.71)
11. Paid up Equity share capital (Face value of Rs.10/- each)	1,029.30	1,029.30	1,029.30	1,029.30
12. Other equity				(14.97)
13. Earning per share				
(a) Basic	0.05	(0.49)	(0.70)	(2.60)
(b) Diluted	0.05	(0.49)	(0.70)	(2.60)

Note

1. The above consolidated 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 13.08.2024. The Statutory auditors of the Holding Company have conducted "Limited Review" of the said consolidated financial results for the quarter ended June 30, 2024. The statutory auditors of the Company have expressed an unmodified opinion thereon.

2. The consolidated 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.

3. The Consolidated figures for the quarter ended 31 March 2024 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 2023 respectively, which was subjected to limited review.

4. The Board of Directors of the Holding Company, which has been identified as being the Chief operating decision maker, evaluates the Holding Company's performance allocates resources based on the analysis of the various performance indicators of the Holding Company as a single unit. Therefore, there is no reportable segment of the Holding Company in accordance with requirement of Ind AS 108 - Operating Segment, notified under the Companies (Indian Accounting Standard) Rules, 2015.

5. The Board of Directors of the Holding Company in their meeting held on 13th February 2024, have approved and ratified the incorporation of the associate LLP i.e. "Aspira DNA Diagnostics Gujarat LLP". This LLP has been incorporated on 2nd April 2024 bearing LLPIN: ACG-3843 under Registrar of Maharashtra. Holding Company through its nominee i.e Dr Pankaj Shah along with two other Individuals partners are acting as Designated Person of the associate LLP. As per section 129 (3) of the Companies Act, 2013 and Regulation 33 of the SEBI (LODR) Regulations, 2015 consolidation of accounts is applicable for the Financial Year 2024-2025.

6. 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 Mange
Executive Director
DIN: 08489442
Place : Mumbai
Date : 13.08.2024

