



Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

B.Com(H), FCA, ACS, IP(ICAI), RV(S&FA)

Limited Review Report on unaudited standalone financial results of Aspira Pathlab and Diagnostics Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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** (hereinafter referred to as "the Company") for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 (the Statement'), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 (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 the company's 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: 07.02.2025

For **SARDA SONI ASSOCIATES LLP**
Chartered Accountants
Firm Reg. No. 117235W

MANOJ KUMAR JAIN
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MANOJ KUMAR JAIN
Date: 2025.02.07
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(MANOJ KUMAR JAIN)
Partner
Membership No.- 120788
UDIN: 25120788BMIEBI6965

ASPIRA PATHLAB & DIAGNOSTICS LIMITED

(CIN L85100MH1973PLC289209)

Reg. Office : Flat No. 2, R.D. Shah Bldg., Shradhdhanand Road, Opp. Railway Station, Ghatkopar (W), Mumbai -400086

Tel No. 022-71975756, Email :support@aspiradiagnostics.com, Website: www.aspiradiagnostics.com

Statement of Standalone Financial Results for the Quarter and Nine months ended 31st December, 2024

Particulars	(Rupees in Lakhs except as stated)					
	Quarter ended			Nine Months ended		Year ended
	31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
1. Income						
(a) Revenue from Operations						
Sales/Income from Operations	540.74	617.76	346.17	1,622.23	938.70	1,320.49
(b) Other Income	8.86	7.58	10.04	25.61	34.51	42.11
Total income	549.61	625.33	356.21	1,647.85	973.21	1,362.60
2. Expenses						
(a) Cost of Materials consumed	84.89	109.71	72.72	282.63	190.74	262.28
(b) Laboratory Testing Charges	22.41	26.16	21.06	74.56	52.94	74.41
(c) Employee benefits expense	196.57	175.41	162.10	538.21	456.16	619.80
(d) Finance Costs	9.41	7.89	8.87	25.42	28.31	36.77
(e) Depreciation and amortisation expense	38.59	36.39	38.13	112.64	116.29	153.88
(f) Other expenses	160.07	170.76	127.52	479.36	345.65	482.69
Total Expenses	511.94	526.30	430.40	1,512.82	1,190.08	1,629.82
3. Profit / (Loss) before exceptional items and tax (1-2)	37.66	99.03	(74.19)	135.02	(216.87)	(267.22)
4. Exceptional Items	-	-	-	-	-	-
5. Profit / (Loss) before tax (3+4)	37.66	99.03	(74.19)	135.02	(216.87)	(267.22)
6. Tax Expenses	-	-	-	-	-	-
7. Profit / (Loss) after tax (5-6)	37.66	99.03	(74.19)	135.02	(216.87)	(267.22)
8. Other Comprehensive income (net of tax)	-	-	-	-	-	-
9. Total Comprehensive income (7+8)	37.66	99.03	(74.19)	135.02	(216.87)	6.51
10. Paid up Equity share capital (face value of Rs.10 each)	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30	1,029.30
11. Other Equity	-	-	-	-	-	(14.97)
12. Earning per share (in Rupees)						
(a) Basic	0.37	0.96	(0.72)	1.31	(2.11)	(2.60)
(b) Diluted	0.37	0.96	(0.72)	1.31	(2.11)	(2.60)

Notes:

- The above Standalone financial results of the Company for the quarter and nine months ended December 31, 2024 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 07th February, 2025.
- The Standalone financial results for the quarter and nine months ended December 31, 2024 has been subjected to limited review by statutory auditors of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and not subjected to audit. The auditors have expressed an unmodified opinion in the limited review report for the quarter and nine months ended December 31, 2024.
- These 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 relevant rules issued thereunder and other accounting principles generally accepted in India, to the extent applicable.
- 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.
- Disclosure of segment wise information is not applicable, as pathology services is the Company's only business segment.
- The previous period figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED

Nikhil Munge
Executive Director
DIN: 08489442
Place : Mumbai
Date : 07.02.2025





Sarda Soni Associates LLP

CHARTERED ACCOUNTANTS

Manoj Jain

B.Com(H), FCA, ACS, IP(ICAI), RV(S&FA)

Limited Review Report on unaudited consolidated financial results of Aspira Pathlab & Diagnostics Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 (hereinafter referred to as "the Parent"), and its associates (the Parent and its associates together referred to as "the Group") for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 (the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists 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 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 associate "Aspira DNA Diagnostics Gujarat LLP".

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.



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The accompanying unaudited consolidated financial results include the Holding Company's share of net loss after tax for the quarter and nine months ended December 31, 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- 07.02.2025



For SARDA SONI ASSOCIATES LLP
Chartered Accountants

MANOJ
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JAIN

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(MANOJ KUMAR JAIN)

Partner

Membership No.: 120788

Firm Reg. No. 117235W

UDIN: 25120788BMIEBJ7271

ASPIRA PATHLAB & DIAGNOSTICS LIMITED
(CIN L85100MH1973PLC289209)

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Tel No. 022-71975756, Email: support@aspiradiagnostics.com, Website: www.aspiradiagnostics.com
Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2024

(Rupees in Lakhs except as stated)

Particulars	Quarter ended		Nine Months ended
	31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-24 (Unaudited)
1. Income			
(a) Revenue from Operations			
Sales/Income from Operations	540.74	617.76	1,622.23
(b) Other Income	8.86	7.58	25.61
Total Income	549.61	625.33	1,647.85
2. Expenses			
(a) Cost of Materials consumed	84.89	109.71	282.63
(b) Laboratory Testing Charges	22.41	26.16	74.56
(c) Employee benefits expense	196.57	175.41	538.21
(d) Finance Costs	9.41	7.89	25.42
(e) Depreciation and amortisation expense	38.59	36.39	112.64
(f) Other expenses	160.07	170.76	479.36
Total Expenses	511.94	526.30	1,512.82
3. Profit / (Loss) before exceptional Items and tax (1-2)	37.66	99.03	135.02
4. Exceptional Items	-	-	-
5. Share of profit of associates, net of tax	(7.05)	(0.05)	(0.72)
6. Profit / (Loss) before tax (3+4+5)	30.61	98.98	134.30
7. Tax Expenses	-	-	-
8. Profit / (Loss) after tax (6-7)	30.61	98.98	134.30
9. Other Comprehensive income/net of tax	-	-	-
10. Total Comprehensive income/ (Loss) (8+9)	30.61	98.98	134.30
11. Paid up Equity share capital (face value of Rs.10 each)	1,029.30	1,029.30	1,029.30
12. Other Equity	-	-	-
13. Earning per share (In Rupees)			
(a) Basic	0.30	0.96	1.30
(b) Diluted	0.30	0.96	1.30

Notes:

- Aspira Pathlab & Diagnostics Limited (the Company" or the "Parent") and its Associates (referred collectively as the "Group") are primarily involved in providing pathology and related healthcare services.
- The above Consolidated financial results for the quarter and nine months ended December 31, 2024 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 07th February, 2025.
- The above Consolidated financial results for the quarter and nine months ended December 31, 2024 has been subjected to limited review by statutory auditors of the Company and not subjected to audit. The auditors have expressed an unmodified opinion in the limited review report for the quarter and nine months ended December 31, 2024.
- These Consolidated financial results of the group 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, 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 accompanying consolidated financial statements do not include comparative figures as this is the first year that Consolidated Financial Statements are being presented, hence comparative figures for the previous period have not been provided.
- Disclosure of segment wise information is not applicable, as pathology services is the Company's only business segment.
- The previous quarter figures have been regrouped/rearrange/reclassified wherever necessary.

FOR ASPIRA PATHLAB & DIAGNOSTICS LIMITED


Ankur J. Munge
Executive Director
DIN: 08489442
Place: Mumbai
Date: 07.02.2025

