

ADS DIAGNOSTIC LIMITED

Regd. Office: 114 Sant Nagar, East of Kailash, New Delhi 110065

www.adsdiagnosticltd.com, E-mail: -adsmedical@rediffmail.com

CIN NO. L85110DL1984PLC018486

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2017

Rs. in Lacs except Shares and EPS

Particulars	Quarter Ended		Nine Months Ended		Previous Accounting Year Ended 31.03.2017
	31.12.2017	31.12.2016	31.12.2017	31.12.2016	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations					
a) Revenue from Operations (Net)	64.07	70.25	411.34	489.13	525.75
b) Other Operating Income	20.73	2.96	26.81	30.58	85.98
Total Income (a+b)	84.80	73.21	438.14	519.72	611.72
2 Expenses					
a) Cost of materials Consumed	7.07	11.07	151.57	248.10	274.21
b) Employee benefits expense	46.40	49.66	138.52	151.52	203.27
c) Depreciation and amortisation expense	3.61	4.02	11.14	12.35	16.30
d) Finance costs	10.60	13.20	35.49	39.40	51.55
e) Other expenses	33.81	34.88	135.17	125.30	130.79
Total expenses (a+b+c+d+e+f)	101.50	112.83	471.89	576.68	676.12
3 Profit / (loss) before Tax (1-2)	(16.70)	(39.62)	(33.75)	(56.96)	(64.40)
4 Tax expenses					
Current Income Tax	-	-	-	-	-
Income Tax - Earlier Years	-	-	-	-	(0.57)
Deferred tax charge	-	-	-	-	(11.44)
Total Tax Expenses (a+b+c)	-	-	-	-	(12.01)
5 Net Profit & Loss after Tax for the period (3-4)	(16.70)	(39.62)	(33.75)	(56.96)	(52.39)
6 Other Comprehensive Income, Net on Income Tax					
a) i) Items that will not be reclassified to profit or loss					
ii) Income tax relating to items that will not be reclassified to profit or loss					
b) i) Items that will be reclassified to profit or loss					
ii) Income tax relating to items that will be reclassified to profit or loss					
Total other comprehensive income, net of income tax	-	-	-	-	-
7 Total other comprehensive income after tax (5-6)	(16.70)	(39.62)	(33.75)	(56.96)	(52.39)
8 Paid-up Equity Share Capital (Face Value of Rs 10/- each)	219.28	219.28	219.28	219.28	219.28
9 Earnings Per Share (EPS) (Rs.)					
a) Basic EPS	(0.76)	(1.81)	(1.54)	(2.60)	(2.39)
b) Diluted EPS	(0.76)	(1.81)	(1.54)	(2.60)	(2.39)

Notes

- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 09.02.2018 and the statutory auditors have carried out a limited review of the said unaudited financial results
- The Company has adopted Indian Accounting Standards ("Ind AS") from April 01, 2017 and accordingly, the unaudited financial results for the quarter ended Dec 31, 2017 and corresponding previous quarter ended Dec 31, 2017 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Ind AS compliant financial results for the corresponding previous quarter ended Dec 31, 2017 has not been audited or reviewed by the Statutory Auditors and has been presented based on information compiled by the management after exercising due diligence and making necessary Ind AS adjustment to ensure a true and fair view of the results in accordance with Ind AS and as per exemption given in Para 2.6.1 (ii) read with Para 2.7 of the SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016
- The Company is engaged in the business of "Trading of diagnostic medical consumables & electronic consumables, servicing of medical equipments & machines" and, therefore, has only one reportable segment in accordance with Ind AS 108 "Operating Segments".
- Reconciliation of net profit or loss for the quarter ended Dec 31, 2017 as reported under previous GAAP and now under Ind AS is as follows:

Particulars	31.12.2017
Net profit as per previous GAAP (Indian GAAP)	(16.70)
Add/ (Less) - Adjustment for Ind-AS (Net of Tax) :	
Net Profit As per IND AS	(16.70)
- Figures for the previous period have been recast / regrouped / rearranged, wherever necessary, to conform to the current period's classification.

For ADS DIAGNOSTIC LIMITED



Dr. Gautam Sehgal
Managing Director

DIN 00034243

Place : New Delhi

Date: 9th Feb 2018

Registered Office:

114, SANT NAGAR, EAST OF KAILASH, NEW DELHI -110065
TEL : 011-41620434, Telefax : 26448906, E-mail : adsmedical@rediffmail.com
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Rs. in Lacs except EPS

EXTRACT OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS ENDED DECEMBER 31ST 2017	Quarter Ended		Nine Months Ended		Previous Year Ended 31.3.2017 (Audited)
	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	31.12.2017 (Unaudited)	31.12.2016 (Unaudited)	
	1 Total Income from Operations (Net)	84.80	73.21	438.14	
2 Net profit for the period before Tax (Before Exceptional and / or Extraordinary Items)	(16.70)	(39.62)	(33.75)	(56.96)	(64.40)
3 Net profit for the period before Tax (After Exceptional and / or Extraordinary Items)	(16.70)	(39.62)	(33.75)	(56.96)	(64.40)
4 Net Profit for the Period after Tax	(16.70)	(39.62)	(33.75)	(56.96)	(52.39)
5 Equity Share Capital	219.28	219.28	219.28	219.28	219.28
6 Earning Per Share of Rs. 10 each (Basic & Diluted)	(0.76)	(1.81)	(1.54)	(2.60)	(2.39)

Notes: The above is an extract of the detailed format of Nine months Financial Results filed with Bombay Stock Exchange Limited. Under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The Full format of the said Nine Months Financial Results are available on the Stock Exchange website www.bseindia.com and on the Company's website www.adsdiagnostictld.com

For ADS DIAGNOSTIC LTD



Dr. Gautam Sehgal
Managing Director
DIN 00034243

Place : New Delhi
Date : 09.02.2018

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R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report
On Review of Interim Financial Results
To the Board of Directors of
ADS DIAGNOSTIC LIMITED

1. We have reviewed the accompanying Statement of unaudited standalone financial results of ADS DIAGNOSTIC LIMITED (the Company) for the quarter ended 31st December 2017 and year to date from 1st April 2017 to 31st December 2017 (the Statement), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the Regulations").

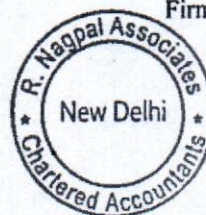
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"). Our responsibility is to issue a report on the Statement based on our review.

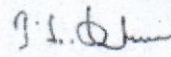
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and 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 provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with recognition & measurement principles laid down in IND AS 34 has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We have not audited nor reviewed the financial results and other financial information for the corresponding quarter and nine-month period ended 31st December 2016 which have been restated as per IND AS 34 and is presented solely based on the information compiled by the Management.

For R. Nagpal Associates
Chartered Accountants
Firm Registration No. 002626N




(CA. Joseph S. Quadros)
Partner
Membership No. 089181

Place: New Delhi
Date: 9th February 2018