

<b>General information about company</b>	
Scrip code*	544482
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE0YG001013
Name of company	Star Imaging And Path Lab Ltd
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	22-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Diagnostic
Start date and time of board meeting	22-05-2026 15:00
End date and time of board meeting	22-05-2026 16:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	16-04-2025
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.starimaging.in/">https://www.starimaging.in/</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	NOT APPLICABLE

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	4333.54	8852.69
	Other income	62.36	99.62
	<b>Total Income</b>	<b>4395.9</b>	<b>8952.31</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	271.5	582.45
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-21.93	-13.53
(d)	Employee benefit expense	394.39	802.42
(e)	Finance costs	66.58	196.5
(f)	Depreciation and amortisation expense	308.16	593.34
(g)	<b>Other Expenses</b>		
1	Operating Expenses	1162.85	2511.02
2	Other Expenses	937.73	1648.1
	<b>Total other expenses</b>	<b>2100.58</b>	<b>4159.12</b>
	<b>Total expenses</b>	<b>3119.28</b>	<b>6320.3</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	<b>1276.62</b>	<b>2632.01</b>
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	<b>1276.62</b>	<b>2632.01</b>
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	<b>1276.62</b>	<b>2632.01</b>
<b>8</b>	<b>Tax Expense</b>		
	Current tax	326.86	678.97
	Deferred tax	26.51	21.44
	<b>Total tax expenses</b>	<b>353.37</b>	<b>700.41</b>
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>923.25</b>	<b>1931.6</b>
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	<b>923.25</b>	<b>1931.6</b>
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
<b>16</b>	<b>Net profit (Loss) for the period</b>	<b>923.25</b>	<b>1931.6</b>
<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1742	1742
	Face value of equity share capital	10	10
	<b>Details of debt securities</b>		
18	Reserves excluding revaluation reserve		9862.26
<b>19</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	5.3	11.09
	Diluted earnings (loss) per share from continuing and discontinued operations	5.3	11.09

20	Debt equity ratio			Textual Information( 1)
21	Debt service coverage ratio			Textual Information( 2)
22	Interest service coverage ratio			Textual Information( 3)
23	Disclosure of notes on financial results			

<b>Statement of Asset and Liabilities</b>		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	1742
	Reserves and surplus	9862.26
	Money received against share warrants	
	<b>Total shareholders' funds</b>	<b>11604.26</b>
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	658.36
	Deferred tax liabilities (net)	128.08
	Foreign currency monetary item translation difference liability account	
	<b>Other long-term liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other long-term liabilities</b>	
	<b>Total of other long-term liabilities</b>	
	Long-term provisions	83.89
	<b>Total non-current liabilities</b>	<b>870.33</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	1408.36
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	619.99
	<b>Total Trade payable</b>	<b>619.99</b>
	<b>Other current liabilities</b>	
1	Other Current Liabilities	153.9
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>153.9</b>
	Short-term provisions	686
	<b>Total current liabilities</b>	<b>2868.25</b>
	<b>Total equity and liabilities</b>	<b>15342.84</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Property, Plant and Equipment and Intangible assets</b>	
	Property, Plant and Equipment	2522.56
	Producing properties	
	Intangible assets	0
	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	

	Intangible assets under development or work-in-progress	
	<b>Total Property, Plant and Equipment and Intangible assets</b>	<b>2522.56</b>
(ii)	Non-current investments	0.59
(v)	Deferred tax assets (net)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	845.19
	<b>Other non-current assets</b>	
1	Securities Deposites	335.22
2	Brand Development	134.31
3	Fixed Deposite	41.79
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	<b>511.32</b>
	<b>Total non-current assets</b>	<b>3879.66</b>
<b>2</b>	<b>Current assets</b>	
	Current investments	0
	Inventories	37.68
	Trade receivables	4987.19
	Cash and cash equivalents	2163.07
	Bank balance other than cash and cash equivalents	2987.44
	Short-term loans and advances	549.72
	<b>Other current assets</b>	
1	Advances to Suppliers	186.89
2	Prepaid Expenses	11.13
3	Balances with Revenue Authorities	540.06
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>738.08</b>
	<b>Total current assets</b>	<b>11463.18</b>
	<b>Total assets</b>	<b>15342.84</b>
	<b>Disclosure of notes on assets and liabilities</b>	Textual Information(1)





<b>Text Block</b>	
Textual Information(1)	

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
1		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		

<b>Cash flow statement - indirect</b>		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before extraordinary items and tax	2632.01
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments to profit (loss)</b>	
	Adjustments for finance costs	192.8
	Adjustments for depreciation and amortisation expense	593.34
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments to profit (loss)</b>	<b>786.14</b>
<b>3</b>	<b>Adjustments for working capital</b>	
	Adjustments for decrease (increase) in inventories	-13.53
	Adjustments for decrease (increase) in trade receivables	82.27
	Adjustments for decrease (increase) in other current assets	-221.91
	Adjustments for increase (decrease) in trade payables	-289.46
	Adjustments for increase (decrease) in other current liabilities	22.61
	Adjustments for provisions	106.51
	<b>Total adjustments for working capital</b>	<b>-313.51</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>472.63</b>
	<b>Net cash flows from (used in) operations</b>	<b>3104.64</b>
	Dividends received	0
	Interest paid	0
	Interest received	-81.62
	Income taxes paid (refund)	678.96
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>2344.06</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) operating activities</b>	<b>2344.06</b>
<b>4</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	1
	Purchase of property plant and equipment	1024.65
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0

	Cash advances and loans made to other parties	333.1
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	81.62
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-1275.13</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-1275.13</b>
<b>5</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from issuing shares	4966.9
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	1206.7
	Dividends paid	0
	Interest paid	192.8
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>3567.4</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>3567.4</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>4636.33</b>
<b>6</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>4636.33</b>
	Cash and cash equivalents cash flow statement at beginning of period	514.18
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>5150.51</b>

**Format for Disclosure of Related Party Transactions (applicable only for half-ye**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In crore part of the Operational
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Star Imaging and Path Lab Limited	AAKCS3804R	Pawan Gupta	ADKPG6797K	Key Managerial Personnel	Remuneration			Approved			48	21
2	Star Imaging and Path Lab Limited	AAKCS3804R	Ram Avtar Gupta	AAEPG9539J	Director	Remuneration			Approved			12	0
3	Star Imaging and Path Lab Limited	AAKCS3804R	Sameer Bhati	AKLPB6387Q	Director	Remuneration			Approved			6.78	2.2
4	Star Imaging and Path Lab Limited	AAKCS3804R	Chhaya Gupta	ANJPV5559M	Director	Remuneration			Approved			12	1
5	Star Imaging and Path Lab Limited	AAKCS3804R	Neelam Ratra	ARCPR2957E	Director	Remuneration			Approved			9	0
6	Star Imaging and Path Lab Limited	AAKCS3804R	Azad Ali	CWGPA3890Q	Key Managerial Personnel	Remuneration			Approved			11.86	1
7	Star Imaging and Path Lab Limited	AAKCS3804R	Md Shadab Khan	IUAPK9079R	Key Managerial Personnel	Remuneration			Approved			6.87	0.:
8	Star Imaging and Path Lab Limited	AAKCS3804R	Sameer Sood	AATPS0156L	Director	Any other transaction	Consultancy		Approved			46.5	0
9	Star Imaging and Path Lab Limited	AAKCS3804R	Ram Avtar Gupta	AAEPG9539J	Director	Any other transaction	Rent Paid		Approved			141.6	0
10	Star Imaging and Path Lab Limited	AAKCS3804R	Sarita Gupta	AAGPB4966L	Relative of KMP	Any other transaction	Rent Paid		Approved			18	0
11	Star Imaging and Path	AAKCS3804R	Pawan Gupta	ADKPG6797K	Key Managerial Personnel	Any other transaction	Rent Paid		Approved			113.28	0

	Lab Limited												
12	Star Imaging and Path Lab Limited	AAKCS3804R	Janta X-Ray Clinic (P) Limited	AAACO1357M	Enterprises which have significant influence with Relative of KMP	Sale of goods or services			Approved			229.68	86.1
13	Star Imaging and Path Lab Limited	AAKCS3804R	Janta X-Ray Clinic (P) Limited	AAACO1357M	Enterprises which have significant influence with Relative of KMP	Purchase of goods or services			Approved			90.65	0
Total value of transaction during the reporting period											746.22		

**Details of Impact of Audit Qualification**

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	BHS & Co.	Yes	30-04-2027

