

COVER PAGE OF NOTICE OF THE GENERAL MEETING

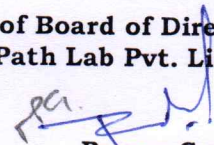
Dear Members/Directors/Auditor,

You are cordially invited to attend the Annual General Meeting (the 'AGM') of the members Of Star Imaging & Path Lab Private Limited (the 'Company') to be held on Tuesday, 30th November, 2021 at 11 AM at registered office.

The Notice of the meeting, containing the business to be transacted, is enclosed.

Thanking You,

**By The Order of Board of Directors
For Star Imaging & Path Lab Pvt. Limited**



Pawan Gupta
Director

(DIN No. 00281197)

Address - A-6, Vikas Puri, New Delhi -110018

Place: New Delhi

Date: 25th November'2021

Enclosures:

1. Notice of the AGM

NOTICE TO THE 17TH ANNUAL GENERAL MEETING

Notice is hereby given that the 17th Annual General Meeting (AGM) of members of **M/s Star Imaging & Path Private Limited** will be held on Monday **30th November' 2021** at **11.00 A.M.** at Registered office of company to transact the following business:

AS ORDINARY BUSINESS

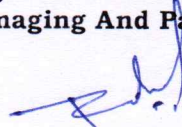
Item No. 1 – Adoption of financial statements

To receive, consider and adopt the annual financial statement of the company for the financial year ended March 31, 2021 and the Auditor's Report thereon and the Directors' Report thereto.

Item No. 2 – Any other business with the permission of chair.

Place: New Delhi
Date: **25th November'2021**

**By The Order of Board of Directors
For Star Imaging And Path Lab Pvt. Limited**



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**Pawan Gupta
Director**

(DIN No. 00281197)

Address - A-6, Vikas Puri, New Delhi -110018

NOTES

1. A member entitled to attend and vote at the meeting is entitled to appoint a Proxy to attend & vote on a poll instead of himself / herself. The Proxy so appointed need not be a member of the company.
2. The proxy from duly completed & signed should be deposited at the registered office of the company at least 48 hours before the commencement of the meeting.
3. Members are requested to notify immediately the change, if any, in their registered address.
4. The explanatory statement pursuant to Sec.102 of the Companies Act 2013 in respect of special business is annexed herewith.
5. A Body Corporate, being a member, shall be deemed to be personally present only if it is represented in accordance with Section 113 of the Companies Act, 2013.
6. The Register of members, Register of Directors, Amended MOA and AOA shall remain open for Inspection for the members/ Directors and other authorized persons from Monday to Friday till the date of AGM from 10.00 a.m. till 1.00 p.m

CORPORATE INFORMATION

BOARD OF DIRECTORS

Name of Director	Address	DIN No.
Mr. Ram Avtar Gupta	A-6, Vikas Puri, New Delhi-110018	00281135
Mr. Pawan Gupta	A-6, Vikas Puri, New Delhi-110018	00281197
Ms. Monika Gupta	A-6, Vikas Puri, New Delhi-110018	00281282
Mr. Sameer Bhati	H-3/107, Third Floor, Opposite Petrol Pump, Vikas Puri, New Delhi-110018	07720790

REGISTERED OFFICE

4B/4, Tilak Nagar, New Delhi - 110018
CIN-U85110DL2004PTC126679
Email id – accounts@starimaging.in

STATUTORY AUDITOR

M/s BHS & Co.
Chartered Accountants
411, Vishal Tower, District Centre
Janakpuri, New Delhi - 110058

REPORT OF THE DIRECTORS

Dear Members,

The Directors have pleasure in presenting the 17th Annual Report together with the Audited Statement of Accounts and the Auditor's Report in respect of the year ended 31st March'2021.

• COVID-19

The COVID-19 pandemic developed rapidly in the month March of FY 2019-20 into a global crisis, forcing the governments to enforce lock-downs of all economic activity. Further The Company ensures the health and well-being of all its employees and also focused on minimizing the disruption of its Business Activities and allowed work from home to certain employees/staff to ensure their Safety.

During the gradual lockdown period we followed all the guidelines Issued in this regard by the respective States and the Central Government with regard to the operations and safety of people. We are happy to inform that there were very minimal Incidents of any employee/ staff suffering from infection in any of our offices/branches. The strict standard of physical distancing and hygiene were enforced. We affirm our commitment to continue our participation and contribution in the need of hour.

During this period of economic and financial uncertainties, we appreciate the continued support and faith reposed in us by the banks and financial Institutions. We commit ourselves to reciprocate their support and faith by discharging our obligations towards them in a timely manner.

• FINANCIAL SUMMARY

The Directors have immense pleasure in informing you that our Company has earned a profit of 81,095,737.13 during the year. The Directors are hopeful to do better in forth coming year.

Particulars	F.Y. 2020-21	F.Y. 2019-20
Total Revenue	599,604,605.97	451,888,969.26
Profit Before Finance Cost, Depreciation & Tax	132,757,821.60	69,712,029
Less: Finance Cost	17,188,893.47	11,428,631
Less: Depreciation	34,473,191	23,251,670
Profit/(Loss) Before Tax	81,095,737.13	35,031,727
Less: Provision for Tax		
Current	13,522,053	5,847,496
MAT Credit	6,119,203	2,336,864
Deferred Tax	3,011,531	1,692,998
Profit/(Loss) After Tax	58,442,950	25,154,369
Add: Surplus brought forward	47,472,779	22,318,409
Surplus/(Deficit) Carried over to the Balance Sheet	105,915,729	47,472,779

- STATE OF AFFAIRS

The Company is engaged in the business of running diagnostic facilities & laboratories for carrying out pathological investigations of various branches of Bio-chemistry, Hematology, Histopathology, Microbiology, Electrophoresis, Immuno-chemistry, Immunology, Virology, Cytology and other pathological and radiological investigations. There has been no change in the business the company during the financial year ended 31st March, 2020. We are pleased to inform you that the company has earned a net profit after tax of Rs. 58.442 lakhs during the year. During the financial year the Company continued to compete aggressively to acquire additional business while maintaining stringent fiscal discipline so as to improve margins. The company will make sufficient efforts to increase market share in next year.

- DIVIDEND

The Directors recommend that no dividend be paid for the year ended 31st March, 2021 and the available surplus is retained to strengthen the net worth of the Company.

- TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

- REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company

- MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

- CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Considering the nature of company, there are no particulars required to be disclosed relating to provisions of Section 134(3)(m) of the Companies Act, 2013 during the year but voluntary the following comments are being made –

Conservation of Energy:

It is the regular process of the company to conserve the energy and save the electricity consumption and have installed LED lights in our office. The Company motivates to switch off the lights/electrical appliances when there is no use. At work site, we motivate to worker for optimal use of electric instruments & generator. There is no capital investment made specifically with the motive to conserve the energy.

Technology Absorption –

The company is regularly improving its services with help of new means its services with the help of new means of technology. Your company is committed to provide the best services to its clients with the help of latest technology, which is reasonable, according to the size of the Company. Thought no expenditure has been incurred for research & development or purchase of technology but new machines have been purchased which is energy efficient & equipped with latest technologies.

Foreign Exchange Earnings/Outgo:

There was no foreign exchange inflow or Outflow during the year under review.

- STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Board of Directors of the Company has adopted a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward tradeoff. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

- DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

- PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review Company the company has not given any Loan or guarantee or made any investment. In FY 2017-18 the company invested in the shares of M/s Staredu Education and Training Institute Pvt. Ltd. which was within limit as per companies' act 2013.

- PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All related party transactions are reported to and approved by the Board in accordance with provision of the Companies Act, 2013. All related party transactions entered into by the Company during the financial year were at an arm's length and were so entered in the ordinary course of business of the Company and were accordingly approved by the Board.

All detail of the related party transactions entered into by the Company during the year is provided in Form AOC-2 provided as Annexure B to this report.

- EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS, OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

- CHANGES IN SHARE CAPITAL

During the Financial Year 2020-2021, there is no increase in the share capital of the Company.

- EXTRACT OF ANNUAL RETURN

The extract of Annual Return, in format MGT -9, for the Financial Year 2020-2021 has been enclosed with this report.

- DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis;

(e) The Company being unlisted, sub clause (c) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

- SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company is having a subsidiary during the year but no Joint venture or Associate Company during the year under review. All detail of the subsidiary company during the year is provided in Form AOC-1 provided as Annexure A to this report.

- DEPOSITS & LOANS

The Company has neither accepted nor renewed any deposits during the year under review. But company have received loan from directors & relatives of directors which was given out of their own fund as declaration received from them.

- DIRECTORS

There was no Director who was appointed/ceased/relected/reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

- DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

- ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

- STATUTORY AUDITORS

The Auditor, M/s **BHS & Co**, Chartered Accountants (Firm Registration No 016889N) were reappointed as Statutory Auditor for a period of 5 years in the Annual General Meeting held in the year 2019 as their initial term as an auditor had ended.

- AUDIT OBSERVATIONS

Auditor's observations are explained suitably in various notes on the accounts and are self-explanatory

- NUMBER OF BOARD MEETINGS

During the Financial Year 2020-2021, 6 meetings of the Board of Directors of the company were held.

- DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

- SHARES

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

- DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees. Your Directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

- MAINTENANCE OF COST RECORDS

The provision of Cost audit as per section 148 doesn't applicable on the company.

- DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

- EMPLOYEE REMUNERATION

Information in accordance with the provisions of Section 134(3)(q) and Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, regarding employees is not applicable.

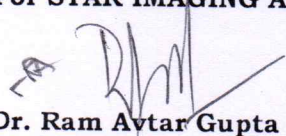
- FUTURE PROSPECTUS

During the financial year 2021-2022, the Company plans to further improve its margins and obtain sizeable market share.

- ACKNOWLEDGEMENT

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

**By The Order of Board of Directors
For STAR IMAGING AND PATH LAB PRIVATE LIMITED**


Dr. Ram Avtar Gupta
Director
DIN-00281135


Pawan Gupta
Director
DIN-00281197

Place: New Delhi
Dated: 25th November, 2021

Annexure A

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A Subsidiaries

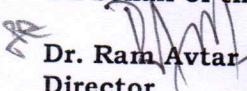
(Information in respect of each subsidiary to be presented with amounts in Rs.)

Name of the subsidiary	M/s Staredu Education and Training Institute Private Limited
The date since when subsidiary was acquired	25th April'2017
Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	NIL
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	NIL
Share capital	1,00,000
Reserves and surplus	1,23,020
Total assets	7,61,393
Total Liabilities	5,62,102
Investments	NIL
Turnover	10,52,636
Profit before taxation	31,163
Provision for taxation	8,103
Profit after taxation	23,060
Proposed Dividend	NIL
Extent of shareholding (in percentage)	51%

Part B Associates and Joint Ventures

Part B not applicable to the company.

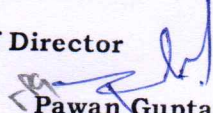
On behalf of the Board of Director


Dr. Ram Avtar Gupta
Director

DIN-00281135

Place: New Delhi

Date: 25th November, 2021


Pawan Gupta
Director

DIN-00281197

ANNEXURE – B
FORM NO. AOC.2

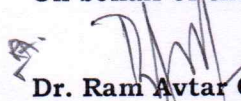
Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis
 - (a) Name(s) of the related party and nature of relationship - NA
 - (b) Nature of contracts/arrangements/transactions - NA
 - (c) Duration of the contracts/arrangements/transactions - NA
 - (d) Salient terms of the contracts or arrangements or transactions including the value, if Any - NA
 - (e) Justification for entering into such contracts or arrangements or transactions -NA
 - (f) Date of approval by the Board -NA
 - (g) Amount paid as advances, if any: - NA
 - (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188 -NA
2. Details of material contracts or arrangement or transactions at arm's length basis
 - (a) Name(s) of the related party and nature of relationship –

Dr. Ram Avtar Gupta	Director
Mr. Pawan Gupta	Director
R.A. Gupta (HUF)	Related Party
Mrs. Sarita Gupta	Related Party
Mrs. Veena Gupta	Related Party
 - (b) Nature of contracts/arrangements/transactions- Remuneration, Rent, Interest and Loan Repaid
 - (c) Duration of the contracts/arrangements/transactions – Transaction based.
 - (d) Salient terms of the contracts or arrangements or transactions including the value, if any: -NA
 - (e) Date(s) of approval by the Board, if any: - NA
 - (f) Amount paid as advances, if any: -NA

On behalf of the Board of Director


Dr. Ram Avtar Gupta
Director

DIN-00281135

Place: New Delhi

Date: 25th November, 2021


Pawan Gupta
Director
DIN-00281197

MGT-9

EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR END ON 31ST MARCH, 2020

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i	CIN	U85110DL2004PTC126679
ii	Registration Date	31/05/2004
iii	Name of the Company	Star Imaging And Path Lab Private Limited
iv	Category/Sub-Category of the Company	Company Limited By Shares/Indian Non-Government Company
v	Address of the Registered office and contact details	4B/4, Tilak Nagar, New Delhi-110018
vi	Whether listed company	No
vii	Name, Address and Contact details of Registrar and Transfer Agent, if any	No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Diagnostic/pathological Laboratories	86905	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
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1.	M/s Staredu Education and Training Institute Private Limited	U80904DL2017PTC316644	Subsidiary company	51%	2(87)
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IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)
i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Dem at	Physical	Total	% of Total Shares	Dem at	Physical	Total	% of Total Shares	
A. Promoter									
1) Indian									
a) Individual/ HUF	-NA-	1,500,000	1,500,000	100 %	N A	1,500,000	1,500,000	100%	NA
b) Central Govt									
c) State Govt(s)				NA					
d) Bodies Corp				NA					
e) Banks / FI				NA					
f) Any Other				NA					
Sub-total(A)(1):-	-NA-	1,500,000	1,500,000	100 %	N A	1,500,000	1,500,000	100%	NA
2) Foreign									
g) NRIs- Individuals				NA					
h) Other- Individuals				NA					
i) Bodies Corp.				NA					
j) Banks / FI				NA					
k) Any Other....				NA					
Sub-total(A)(2):-				NA					
B. Public Shareholding									
1. Institutions				NA					
a) Mutual Funds				NA					
b) Banks / FI				NA					
c) Central Govt				NA					
d) State Govt(s)				NA					

e) Venture Capital Funds				NA					
f) Insurance Companies				NA					
g) FIIs				NA					
h) Foreign Venture Capital Funds				NA					
i) Others (specify)				NA					
Sub-total(B)(1)				NA					
2. Non Institutions				NA					
a) Bodies Corp. (i) Indian (ii) Overseas				NA					
b) Individuals (i) Individual shareholders holding nominal share capital upto Rs. 1 lakh (ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh				NA					
c) Others(Specify)				NA					
Sub-total(B)(2)				NA					
Total Public Shareholding (B)=(B)(1)+ (B)(2)				NA					
C. Shares held by Custodian for GDRs & ADRs				NA					
Grand Total (A+B+C)	NA	1,500,000	1,500,000	100 %	NA	1,500,000	1,500,000	100 %	NA

ii. Share holding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	Ram Avtar Gupta	504,000	33.60%	NIL	504,000	33.60%	NIL	NIL
2.	Pawan Gupta	849,000	56.60%	NIL	849,000	56.60%	NIL	NIL
3.	Monika Gupta	147,000	9.80%	NIL	147,000	9.80%	NIL	NIL
	Total	1,500,000	100%	Nil	1,500,000	100%	Nil	Nil

iii. Change in Promoters' Shareholding (please specify, if there is no change)

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	1,500,000	100%	1,500,000	100%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	NIL	NIL	NIL	NIL
	At the End of the year	1,500,000	100%	1,500,000	100%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
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Indebtedness at the beginning of the financial year				
i) Principal Amount	162,677,613.77	10,516,138.00	Nil	173,193,751.77
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not	Nil	Nil	Nil	Nil
Total(i+ ii+ iii)	162,677.613.77	10,516,138.00	Not Applicable	173,193,751.77
Change in Indebtedness during the financial year				
- Addition	16,48,53,247.41	3,94,52,152.00	Nil	21,57,38,843.41
- Reduction	2,29,10,824.25	1,97,56,587.37	Nil	4.23,67,411.62
Net Change	141,942,423.16	(196,955,64.63)	Nil	173,071,431.79
Indebtedness at the end of the financial year				
i) Principal Amount	304,620,036.93	30,211,702.63	Nil	334,831,739.56
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ ii+ iii)	304,620,036.93	30,211,70263	Not Applicable	334,831,739.56

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/ or Manager

Sl. No.	Particulars of Remuneration	Dr. Ram Avtar Gupta	Mr. Pawan Gupta
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	1,56,84,409.00	3,08,64,333.00
2.	Stock Option	NA	NA
3.	Sweat Equity	NA	NA

4.	Commission - as % of profit - Others, specify...	NA	NA
5.	Others, please specify	NA	NA
6.	Total(A)	1,56,84,409.00	3,08,64,333.00
	Ceiling as per the Act	NA	NA

B. Remuneration to the directors:

Sl. No.	Particulars of Remuneration				
	<u>Independent Directors</u> ·Fee for attending board committee meetings ·Commission ·Others, please specify	NA	NA	NA	NA
	Total(1)	NA	NA	NA	NA
	<u>Other Non-Executive Directors</u> ·Fee for attending board committee meetings ·Commission ·Others, please specify	NA	NA	NA	NA
	Total(2)	NA	NA	NA	NA
	Total(B)=(1+2)	NA	NA	NA	NA
	Total Managerial Remuneration	NA	NA	NA	NA
	Overall Ceiling as per the Act	NA	NA	NA	NA

C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTd

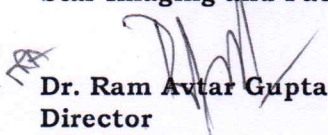
Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a)Salary as per provisions contained in Section 17(1)of the Income-tax Act,1961 (b)Value of perquisites u/s 17(2)Income-tax Act,1961 (c)Profits in lieu of salary under section 17(3)Income-tax Act,1961	<u>NA</u>	<u>NA</u>	<u>NA</u>	<u>NA</u>
2.	Stock Option				
3.	Sweat Equity				
4.	Commission				

	- as % of profit -others, specify...				
5.	Others, please specify				
6.	Total	NA	NA	NA	NA

VII. ENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority[RD /NCLT/Court]	Appeal made. If any(give details)
A. Company					
Penalty			NA		
Punishment			NA		
Compounding			NA		
B. Directors					
Penalty			NA		
Punishment			NA		
Compounding			NA		
C. Other Officers In Default					
Penalty			NA		
Punishment			NA		
Compounding			NA		

On behalf of the Board of Director
Star Imaging and Path Lab Pvt. Ltd


Dr. Ram Avtar Gupta
Director
DIN-00281135


Pawan Gupta
Director
DIN-00281197

Place: New Delhi
Date: 25th November, 2021



INDEPENDENT AUDITOR'S REPORT

To the Members of M/s STAR IMAGING AND PATH LAB PRIVATE LIMITED

Opinion

We have audited the financial statements of M/s Star Imaging and Path Lab Private Limited, which comprise the balance sheet as at 31st March 2021, statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit/loss.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the Financial Statements and Auditors Report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government of India in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we consider appropriate and according to information and explanation given to us, we enclose in the Annexure a statement on the matters specified in paragraph 3 & 4 of the said order to the extent applicable.

- 2) As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;
 - (c) The balance sheet, the statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the accounting Standards prescribed under Section 133 of the Act read with relevant rule issued thereunder;
 - (e) On the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none

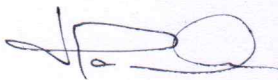


- of the directors are disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164(2) of the Act;
- (f) The reporting requirements on adequacy of Internal Financial Controls over Financial Reporting of the company and the operating effectiveness of such controls, is not applicable to the company in terms of Notification G.S.R. 583 (E) dated 13th June, 2017 issued by the Ministry of Corporate Affairs, being a private company and having turnover and borrowings less than 50 crores and 25 crores respectively as per latest audited financial statements.; and
- (g) With respect to the other matters to be included in Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanation given to us:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses;
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For BHS Co.

Chartered Accountants

Firm Registration No: 016889N



(CA Harvinder Singh Bhatia)

Partner

M. No.094765

UDIN No. 22094765AAAABE2374

Place: New Delhi

Date: 25th November'2021

ANNEXURE 1 TO INDEPENDENT AUDITOR'S REPORT

Referred to in Paragraph 1 under the heading of "Report on other Legal & Regulatory Requirements of our report of even date to the members of **M/s Star Imaging & Path Lab Private Limited** on the accounts of the company for the year ended 31st March, 2021

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

- (a) In respect of its fixed assets:
 - I. The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
 - II. As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - III. According to the information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
- (b) The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification.
- (c) As per information & explanation given by the management, the company has not granted loans secured or unsecured to parties mentioned under section 189 of the Companies Act, 2013, therefore the said clause is not applicable.
- (d) In our opinion and according to the information and explanation given to us, the company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, guarantees and security.



- (e) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (f) As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Act.
- (g) In respect of statutory dues:
- I. According to the information and explanations given to us and on the basis of our examination of books of accounts, and records, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and Other Statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March, 2021 for a period of more than six months from the date they became payable.
 - II. According to the information and explanations given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- (h) In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders, as applicable to the company. The company has no outstanding dues in respect of a financial institution.
- (i) The company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) during the reporting period. Only term loans raised which was used as per condition decided by banks. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the company.
- (j) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.



- (k) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- (l) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- (m) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- (n) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- (o) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- (p) The company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the company.

For BHS Co.

Chartered Accountants

Firm Registration No: 016889N



(CA Harvinder Singh Bhatia)

Partner

M. No.094765

UDIN No. 22094765AAAABE2374



Place: New Delhi

Date: 25th November'2021

BALANCE SHEET

AS ON 31st MARCH'2021

PARTICULARS	NOTE	AMOUNT(Rs.) 2020-2021	AMOUNT 2019-20
I. EQUITY AND LIABILITIES			
1. Shareholders Funds			
a.) Share Capital	3	15,000,000.00	15,000,000.00
b.) Reserve and Surplus	4	105,915,728.91	47,472,778.78
		120,915,728.91	62,472,778.78
2. Non Current Liabilities			
a.) Long Term Borrowings	5	346,265,183.56	173,193,751.77
b.) Deferred Tax liability	6	12,953,569.23	9,942,038.23
		359,218,752.79	183,135,790.00
3. Current Liabilities			
a.) Trade Payables	7	20,748,726.20	133,223,768.44
b.) Short- Term Provisions	8	36,470,961.00	21,576,739.51
		57,219,687.20	154,800,507.95
TOTAL		537,354,168.90	400,409,076.73
II. ASSETS			
1. Non Current Assets			
a.) Property, Plant & Equipment	9	143,448,302.63	118,755,893.93
b.) Long Term Loans & Advances	10	121,890,413.32	127,469,616.32
c.) Other Non Current Assets	11	3,312,221.00	2,574,521.00
		268,650,936.95	248,800,031.25
2. Current Assets			
a.) Inventories		617,231.00	610,450.00
b.) Trade Receivables	12	164,810,494.88	105,765,383.24
c.) Cash and Bank Balances	13	57,076,780.42	19,440,634.64
d.) Other Current Assets	14	46,198,725.65	25,792,577.60
		268,703,231.95	151,609,045.48
TOTAL		537,354,168.90	400,409,076.73

Company Overview

1

Significant Accounting Policies

2

For BHS & CO.

Firm's Registration No. 016889N

Chartered Accountant

CA Harvinder Singh Bhatia
Partner

Membership No. 094765

UDIN No. 22094765AAAABE2374



On behalf of Board of Directors

Dr. Ram Avtar Gupta
DirectorPawan Gupta
Director

Place: New Delhi

Date: 25th November 2021

STAR IMAGING AND PATH PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

**STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31st MARCH'2021**

PARTICULARS	NOTE	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
I. REVENUE FROM OPERATIONS (Revenue policy as per Notes No. 2.3)	15	598,755,700.00	451,325,111.50
II. OTHER INCOME	16	848,905.97	563,857.76
III. TOTAL REVENUE		599,604,605.97	451,888,969.26
IV COST OF REAGENTS , CHEMICALS, SURGICALS AND LABORATORY SUPPLIES CONSUMED	17	152,595,450.00	67,004,802.00
IV. OPERATING EXPENSES	18	108,020,239.44	143,313,277.00
VI. EMPLOYEE BENEFIT EXPENSES	19	109,412,507.00	73,915,426.79
VII. OTHER EXPENSE	20	96,818,587.93	97,802,539.86
TOTAL EXPENSES		466,846,784.37	382,036,045.65
VIII. EBITDA		132,757,821.60	69,852,923.61
IX. FINANCE COST	21	17,188,893.47	11,569,526.28
X. DEPRECIATION AND AMORTISATION EXPENSE	9	34,473,191.00	23,251,670.00
		518,508,868.84	416,857,241.93
XI. PROFIT BEFORE TAX		81,095,737.13	35,031,727.33
XII. TAX EXPENSES			
1. Current Tax		13,522,053.00	5,847,496.00
2. Deferred Tax		3,011,531.00	1,692,998.00
3. MAT Credit		6,119,203.00	2,336,864.00
XIII. PROFIT FOR THE YEAR		58,442,950.13	25,154,369.33
XIV. EARNINGS PER EQUITY SHARE	22	38.96	16.77

For BHS & CO.

Firm's Registration No. 016889N
Chartered AccountantCA Harvinder Singh Bhatia
Partner
Membership No. 094765
UDIN No. 22094765AAAABE2374

On behalf of Board of Directors

Dr. Ram Avtar Gupta
DirectorPawan Gupta
Director

Place: New Delhi

Date: 25th November 2021

STAR IMAGING AND PATH LAB PRIVATE LIMITED
4B/4 TILAK NAGAR, NEW DELHI-110018

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	AMOUNT (Rs.) 2020-2021	AMOUNT (Rs.) 2019-2020
Cash Flows from Operating Activities		
Net Profit Before Tax and Extra Ordinary Items		
Adjustment For	81,095,737.13	35,031,727.33
Depreciation		
Interest paid	34,473,191.00	23,251,670.00
Interest Income	14,329,566.03	9,854,108.32
Profit on Sale of Vehicle	(810,650.25)	(471,762.95)
Total Adjustment to Profit/Loss (A)		
Adjustment For working Capital Change	129,087,843.91	67,665,742.70
Adjustment for Increase/Decrease in Inventories		
Adjustment for Increase/Decrease in Trade Receivables	(6,781.00)	(1,264,070.00)
Adjustment for Increase/Decrease in Current Assets	(59,045,111.64)	(48,120,526.38)
Adjustment for Increase/Decrease in Trade Payable	(21,143,848.05)	(8,386,093.60)
Adjustment for Increase/Decrease in Long term Loans & Advances	(112,475,042.24)	77,509,405.44
Adjustment for Provisions	(540,000.00)	(104,259,059.00)
Total Adjustment For Working Capital (B)	14,894,221.49	9,892,072.62
Cash Generation from Operation	(178,316,561.14)	(74,628,270.92)
Income Tax Paid/ Refund	(49,228,717.23)	(6,962,528.22)
Net Cash from Operation Activity (A)	13,522,053.00	5,847,496.00
Cash Flows from Investing Activities	(62,750,770.23)	(1,115,032.22)
Purchase of Fixed Assets		
Sales of Fixed Assets	(59,325,600.00)	(72,717,196.00)
Interest Income	160,000.00	
Net Cash flow from (Used in) in Investing Activities	810,650.25	471,763.00
Cash Flows from Financial Activities	(58,354,949.75)	(72,245,433.00)
Proceeds From Issuing Shares		
Net Borrowing		
Interest Paid	173,071,431.79	29,869,862.71
Net Cash flow from (Used in) in Financial Activities	(14,329,566.03)	(9,854,108.32)
Net increase (decrease) in cash and cash equivalents	158,741,865.76	20,015,754.39
Cash and cash equivalents at beginning of period	37,636,145.78	(53,344,710.83)
Cash and cash equivalents at end of period	19,440,634.64	72,785,345.47
	57,076,780.42	19,440,634.64

As per our report of even date
For BHS & CO.

Firm's Registration No. 016889N
Chartered Accountants

CA Harvinder Singh Bhatia
Partner
Membership No. 094765



On behalf of Board of Directors

[Signature]
Director

[Signature]
Director

Date: 25th November 2021
Place: New Delhi

STAR IMAGING AND PATH LAB PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

1. COMPANY OVERVIEW

Star Imaging And Path Lab Private Limited is primarily engaged in the business of Providing Healthcare and Medical Facilities. The company is Private Limited Company. The company was incorporated on 31st May, 2004.

CONVENTION

To prepare financial statements in accordance with applicable Accounting Standards in India. A summary of important accounting policies is set out below. The financial statements have also been prepared in accordance with relevant presentational requirements of the Companies Act, 2013.

2. SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared according to Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on the accrual basis. 'GAAP' comprises Mandatory Accounting Standards issued by the Institute of Chartered Accountants of India, and the relevant provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where newly issued accounting standards are initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

All assets & liabilities have been classified as current and non-current as per the company's normal operating cycle and other criterion set out in the Schedule III of the Companies Act, 2013. The management evaluates all recently issued or revised accounting standards on an ongoing basis.

2.2 ESTIMATES & ASSUMPTIONS

The preparation of the financial statements in conformity with the 'GAAP' requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statement and the reported amounts of revenue and expenses during the reporting period. Difference between actual results and estimates are recognized in the period in which the results are known / materialized.

2.3 REVENUE RECOGNITION

Revenues are accounted for on completion of service and recovered from customers. All the revenues are recognized when there is reasonable certainty of its ultimate collection. Revenue from fixed price and fixed time frame contracts, where there is no uncertainty as to measurement or collectability of consideration, is recognized based on percentage of completion method. revenue from Government contracts are recognised on approval of services by the government as per terms of contract and its satisfactory completion of services eligible for payment.

During the year the company has entered into contracts with State and central government for carrying out Covid testing as per guidelines of Indian Council of Medical Research, Department of Health Services and was carrying out tests under separate contracts with state Governments of Uttar Pradesh, Uttarakhand, Haryana and New Delhi. The company is recognising revenue when there is reasonable certainty of its ultimate collection i.e the sales executed as per invoices raised are in accordance with terms and conditions of contract along with tests being carried out as per ICMR guidelines and are approved by Government for release of payments. If at the time of raising the invoice it is unreasonable to expect the ultimate collection revenue recognition shall be postponed till the date of its certainty. Out of all tests conducted during the financial year tests amounting to Rs 6,17,15,297/- have not been approved by ICMR being done not in compliance to terms & conditions of contract and are thus not eligible for payment. The company has filed its grievance dispute with DG, Medical Health Committee for dissolving the dispute and the revenue amounting to Rs 6,17,15,197/- has been deferred to be booked in books of accounts till the date of decision of arbitration. The corresponding direct cost incurred for execution of unapproved sale has also been reversed in accordance with best accounting principle and practices and would be booked as expense at the time of booking of its corresponding revenue.

Interest earned/accrued is recognized using the time preparation method based on rates implicit in the transaction.

Profit/Loss on sale of fixed assets is recorded on transfer of title from the company and is computed on the basis of difference between net sale consideration and the written down value of the asset.

2.4 PROPERTY, PLANT AND EQUIPMENT

To state Property, Plant and Equipment at cost of acquisition inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalized. Expenses capitalized also include applicable borrowing costs, if any.



To charge off as revenue expenditure all upgradation / enhancements unless they bring similar significant additional benefits.

PARTICULARS	NET BLOCK	NET BLOCK
	2019-2020	2018-19
Tangible Assets		
Furniture and Fixtures	1,505,234	1,469,156
Office Equipments	2,409,218	2,289,824
Computer Hardware & Software	185,719	209,970
Vehicles	1,765,551	2,769,325
Medical Equipment	112,890,171	70,533,118
Intangible Assets		
Total Assets	118,755,894	77,271,393

2.5 DEPRECIATION

To calculate depreciation on Property, Plant & Equipment, Tangible and Intangible, in a manner that amortizes the cost of the assets is provided on the basis of written down value method at the rates on the basis prescribed in Part C of the schedule II of the Companies Act, 2013. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate:

PARTICULARS	FULLY WRITTEN OFF AFTER
Vehicles	8 Years
Computer Hardware & Software	3 Years
Office Equipment	5 Years
Furniture and Fixtures	10 Years
Medical Equipment	15 Years

2.6 REVALUATION OF ASSETS

As and when Fixed Assets are revalued, to adjust the provision for depreciation on such revalued Fixed Assets, where applicable, in order to make allowance for consequent additional diminution in value on considerations of age, condition and unexpired useful life of such Fixed Assets.

2.7 IMPAIRMENT OF ASSETS

At each balance sheet date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount. If the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognized in the statement of profit and loss to the extent the carrying amount exceeds the recoverable amount.

2.8 FOREIGN CURRENCY TRANSLATION

Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange Differences

Exchange differences arising on the settlement of monetary items, or on reporting such monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

2.9 EMPLOYEE BENEFITS



1. Short term Employee Benefits- Short term employee benefits are recognized as an expense at the undiscounted amount in the Profit and loss account of the year in which the related services is rendered.

2. Post-Employment Benefits

2.1 Provident Fund- Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Both the employee and the company make monthly contributions to this provident fund plan equal to specified percentage of the covered employee's salary. Amounts collected under the provident fund plan are deposited in a government administered provident fund. Company's contributions to provident fund are charged to Profit & Loss account on accrual basis.

2.2 Gratuity- In accordance with the Payment of Gratuity Act, 1972, the Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The company has not provided provision of gratuity during the year.

2.10 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

2.11 TAXATION

Income tax is computed using Tax effects accounting method, where taxes are accrued in the same period the related revenue and expenses arise. A provision is made for Income Tax annually based on the tax liability computed after considering tax allowances and exemptions eligible under Indian Income Tax Act & Laws. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable.

The tax Expense for the period comprising current tax & deferred tax is included in determining the net profit/loss for the year. Provision for current tax is based on assessable profit of the company as determined under Income tax Act'1961. Deferred tax asset/liability shall be resulting timing differences between book profits & tax profits are accounted for under the liability/Asset Method & measured at substantially enacted rates of tax at the Balance Sheet date to the extent the timing differences are expected to crystallize as deferred taxation charges/benefit in the Profit & Loss A/c as deferred tax /liability in the Balance Sheet. The carrying amount of deferred tax asset/liability is reviewed at each balance sheet date. This has resulted in Deferred Tax Liability of **Rs. 9,942,038/-** at the end of the year.

2.12 PROVISIONS & CONTINGENT LIABILITIES

The company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

2.13 LEASES

Assets acquired under lease, where the Trust substantially has all risks and rewards for ownership, are classified as finance leases. Such assets acquired are capitalized at the inception of lease at lower of the fair value or present value of minimum lease payments. Lease Rentals are charged to Profit & Loss account on a straight line basis over the lease term.

2.14 CASH AND CASH EQUIVALENTS

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.15 EARNINGS PER SHARE

In accordance with the accounting Standard 20 (AS 20) "Earnings per Share" issued by the Institute of Chartered Accountants of India, basic/diluted earnings per share is computed using the weighted average number of shares outstanding during the period.



STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

**NOTES TO EQUITY AND LIABILITY
FOR THE YEAR ENDED 31st MARCH'2021**

PARTICULARS	AMOUNT(Rs.) 2020-2021		AMOUNT(Rs.) 2019-2020	
3. SHARE CAPITAL				
Authorised Shares 5,000,000 (Previous Year 5,000,000) Equity Shares of Rs. 10/- each	50,000,000.00		50,000,000.00	
Issued, Subscribed and Fully Paid Up Shares Issued 1500000 (Previous Year 1500000) Equity Shares of Rs. 10/- each	15,000,000.00		15,000,000.00	
	15,000,000.00		15,000,000.00	
Reconcillation of the Number of Shares Outstanding	Number of Shares	Amount	Number of Shares	Amount
	1,500,000	15,000,000	1,500,000	15,000,000
	1,500,000	15,000,000	1,500,000	15,000,000
Shares held by each shareholder holding more than 5% of the aggregate shares in the Company	Number of Shares	%	Number of Shares	%
Dr. Ram Avtar Gupta	504,000	33.60%	504,000	33.60%
Mr. Pawan Gupta	849,000	56.60%	849,000	56.60%
Ms. Monika Gupta	147,000	9.80%	147,000	9.80%
	1,500,000	100%	1,500,000	100%
4. RESERVE AND SURPLUS				
Balance at the beginning of the year	47,472,778.78		22,318,409.45	
Add: Transferred from Surplus in the Statement of Profit & Loss A/c	58,442,950.13		25,154,369.33	
	105,915,728.91		47,472,778.78	
5. LONG TERM BORROWINGS				
Secured :				
From Banks (as per annexure attached)	304,620,036.93		162,677,613.77	
	304,620,036.93		162,677,613.77	
Unsecured :				
From Others (as per annexure attached)	41,645,146.63		10,516,138.00	
	41,645,146.63		10,516,138.00	
TOTAL	346,265,183.56		173,193,751.77	
6. DEFERRED TAX LIABILITY (Net)				
Deferred Tax Assets (opening)				
Deferred Tax Liabilities (opening)	9,942,038.23		8,249,040.23	
Current Year Deferred Tax (T/f to P&L A/c)	3,011,531.00		1,692,998.00	
Deferred Tax liability (Net)				
	12,953,569.23		9,942,038.23	



7. TRADE PAYABLES Sundry Creditors (as per annexure attached)	20,748,726.20	133,223,7
	20,748,726.20	133,223,76
8. SHORT - TERM PROVISIONS Expenses Payable (as per annexure attached)	36,470,961.00	21,576,739.51
	36,470,961.00	21,576,739.51

On behalf of Board of Directors



Dr. Ram Avtar Gupta
Director

Pawan Gupta
Director

STAR IMAGING AND PATH LAB PRIVATE LIMITED
DEPRECIATION AS PER COMPANIES ACT, 2013
AS AT 31ST MARCH 2021

SCHEDULE 9

PARTICULARS	VALUE AT THE BEGINNING AS ON 1ST APRIL, 2020	ADDITIONS	DEDUCTIONS	Profit/Loss on Assets	VALUE AT THE END AS AT 31ST MARCH, 2021	DEPRECIATION				NET BLOCK	
						VALUE AT THE BEGINNING AS ON 1ST APRIL, 2020	DEPRECIATION DURING THE YEAR	ADJUSTMENTS	VALUE AT THE END AS AT 31ST MARCH, 2021	WRITTEN DOWN VALUE AS ON 31ST MARCH, 2021	WRITTEN DOWN VALUE AS ON 31ST MARCH, 2020
Tangible Assets											
Furniture & Fixtures	7,648,560.48	1,430,516.00			9,079,076.48	6,588,212.63	587,073.18	-	7,175,285.81	2,348,707.27	1,503,214.43
Office Equipments	22,618,534.23	2,464,101.00			25,082,635.23	22,103,892.30	762,700.23	-	22,866,592.53	2,776,430.70	1,975,029.93
Computer Hardware & Software	3,394,577.03	373,636.00			3,768,213.03	3,118,858.28	115,290.63	-	3,234,248.91	443,964.12	185,718.73
Vehicles	22,139,153.86	2,591,289.00			25,040,442.86	20,356,627.07	858,673.22	-	21,215,306.29	3,898,167.13	1,765,551.35
Medical Equipment	267,616,777.76	49,156,028.00	160,000.00		316,612,805.76	218,759,372.00	32,149,533.74	-	229,998,725.74	129,796,845.43	112,890,170.54
Office Equipments	1,334,188.00	3,000,000.00			3,000,000.00		-	-	3,000,000.00	1,334,187.98	1,334,187.98
Sealer Systems											
Intangible Assets											
SUB TOTAL (A)	324,661,793.36	59,325,600.00	160,000.00		383,827,393.36	270,926,962.28	34,473,191.00	-	305,400,153.26	143,448,302.63	116,755,893.00
SUB TOTAL (B)											
Total (A + B) (2020-21)	324,661,793.36	59,325,600.00	-		383,827,393.36	270,926,962.28	34,473,191.00		305,400,153.26	143,448,302.63	116,755,893.00

On behalf of Board of Directors

Dr. Ram Avtar Gupta
Director

Parwan Gupta
Director



STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

NOTES TO ASSET**FOR THE YEAR ENDED 31st MARCH'2021**

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
10. LONG TERM LOANS AND ADVANCES		
Security Deposit		
- Other Deposit (as per annexure attached)	116,544,373.32	116,004,373.32
MAT Credit Entitlement Receivable Account	5,346,040.00	11,465,243.00
	121,890,413.32	127,469,616.32
11. OTHER NON CURRENT ASSET		
Staredu Education and Trainign Institute Pvt. Ltd.	59,000.00	59,000.00
Investment FDR A/C	3,253,221.00	2,515,521.00
	3,312,221.00	2,574,521.00
12. TRADE RECEIVABLES		
Trade Receivables outstanding for a period exceeding six months from the date they are due for payment Unsecured, Considered Good (as per annexure attached)	164,810,494.88	105,765,383.24
	164,810,494.88	105,765,383.24
13. CASH AND BANK BALANCES		
Cash & Cash Equivalents		
Cash in Hand	19,986,457.25	572,269.95
	19,986,457.25	572,269.95
Bank Balances		
Bank Balances	37,090,323.17	18,868,364.69
	37,090,323.17	18,868,364.69
TOTAL	57,076,780.42	19,440,634.64
14. OTHER CURRENT ASSETS		
Advance To Customers	10,908,191.15	623,039.00
Staff Advance	597,237.00	472,500.00
Prepaid Insurance	343,380.00	333,040.00
	11,848,808.15	1,428,579.00
Balance with Revenue Authoroties		
Advance Tax	1,000,000.00	-
Bank Gurantee	2,000,000.00	-
Income Tax Appeal Deposit	3,270,000.00	3,270,000.00
Income Tax Refund	1,803,946.00	1,803,946.00
Income Tax Refund 17-18	304,453.00	304,453.00
Income Tax Refund 18-19	6,306,779.00	6,306,779.00
Income Tax Refund 19-20	6,777,070.00	-
TDS F.Y. 2019-20	-	12,678,820.60
TCS F.Y. 2020-21	74,203.00	-
TDS F.Y. 2020-21	12,813,466.50	-
	34,349,917.50	24,363,998.60

On behalf of Board of Directors



Dr. Ram Avtar Gupta
Dr. Ram Avtar Gupta
Director

Pawan Gupta
Pawan Gupta
Director

STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

**NOTES TO PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2021**

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
15. REVENUE FROM OPERATIONS		
Gross Receipt (Revenue policy as per Notes No. 2.3)	598,755,700.00	451,325,111.50
	598,755,700.00	451,325,111.50
17. OTHER INCOME		
Interest Against on FDR	797,514.00	457,231.00
Interest On Securities	13,136.25	14,531.95
Misc Income	37,874.39	86,640.12
Short & Excess	381.33	5,454.69
	848,905.97	563,857.76
18. COST OF REAGENTS , CHEMICALS, SURGICALS AND LABORATORY SUPPLIES CONSUMED		
Inventory at the beginning of the year	610,450.00	1,874,520.00
Add : Purchases	152,602,231.00	65,740,732.00
Less : Inventory at the end of the year	617,231.00	610,450.00
	152,595,450.00	67,004,802.00
Break up of purchase		
Film Purchases	11,321,524.00	15,897,971.00
Lab Chemicals & Consumables	82,400,628.00	33,442,509.00
Lab Expenses	58,880,079.00	16,400,252.00
19. OPERATING EXPENSES		
Consultation Fees		
Anaesthesia Consultation Fees	2,492,608.00	3,170,573.00
Cardiology Consultation Fees	1,809,703.00	2,418,826.00
Gynae Consultation Fees	291,416.00	337,833.00
Pathology Consultation Fees	1,342,167.00	2,379,885.00
Radiology Consultation Fees	31,770,876.00	34,285,940.00
Medicines & Test Expenses		
C.T Expenses	7,233,131.00	7,326,095.00
Echo Expenses	218,500.00	417,234.00
ECG Expenses	294,871.00	353,493.00
EMG & EEG Expenses	283,946.00	541,070.00
EMG & NCV Expenses	-	13,700.00
M.R.I Expenses	-	26,100.00
U/S Expenses	10,215.00	853,034.00
TMT Expenses	-	10,040.00
X-Ray Expenses	439,748.00	649,372.00
Testing Charges -Teleradiology UP	43,419,207.00	67,822,731.00
Testing Charges-Uttarakhand	7,057,171.00	-
Repair & AMC of Equipment		
Repair & AMC	-	1,154,190.00
Repair & AMC of DG	98,800.00	279,500.00
Repair & AMC of CT	1,938,740.00	4,921,025.00
Repair & AMC of ECG	11,900.00	5,600.00



Repair & AMC of GE Revolution CT
 Repair & AMC of MRI
 Repair & AMC of OPG
 Repair & AMC of TMT
 Repair & AMC of U/S
 Repair & AMC of X- Ray
 Repair and AMC of CR Systems
 Repair and AMC of Lab Equipment

6,372,000.00	6283500.00
2,360,000.00	7981026.00
-	15710.00
63,280.00	24572.00
142,020.00	1,142,800.00
190,491.20	244940.00
105,807.00	152,283.00
73,642.24	502205.00
108,020,239.44	143,313,277.00
46,548,742.00	17,394,815.00
49,629,582.00	52,209,373.00
308,232.00	
2,394,091.00	2,233,234.79
8,838,820.00	199,589.00
1,049,268.00	1,102,328.00
160,271.00	202,083.00
60,735.00	87,134.00
9,618.00	12,299.00
9,618.00	12,299.00
403,530.00	462,272.00
109,412,507.00	73,915,426.79

20. EMPLOYEE BENEFIT EXPENSES

Director Remuneration
 Salary
 Security Guard Salary
 Staff Welfare
 Staff Incentive
 Bonus
 Employer's Contribution F.P.F
 Employer's Contribution P.F
 Administration Charges P.F.
 Edli A/c Charges
 ESIC Contribution



21. OTHER EXPENSES

Advertisement	2,025,684.00	972,368.00
Audit Fees	56,506.00	29,500.00
Business Promotion	2,552,010.00	2,756,317.01
Cleaning & Sanitation	1,757,050.00	3,179,028.00
Commission	4,019,053.00	2,934,243.00
Consultancy Fees	15,147,777.00	13,578,701.00
Conversion Charges	-	22,485.00
Conveyance Expenses	897,180.00	1,062,447.00
Clinic Expenses	3,432,516.00	5,635,289.00
Demand on EPF	-	218,862.00
Diwali Expenses	395,740.00	372,500.00
Donation	221,900.00	331,900.00
Electricity Expenses	15,458,554.73	16,848,523.11
Ex-Gratia Payment	500,000.00	-
Housekeeping Expenses	6,110,183.00	5,226,976.00
Insurance Expense	1,574,606.00	1,355,220.00
Internet Expenses	60,063.00	45,788.00
Membership & Subscription	881,899.00	560,143.00
Miscellaneous Expenses	153,714.00	156,632.00
News Paper & Periodicals	25,110.00	29,976.00
Office Expenses	2,662,200.00	1,286,156.00
Printing & Stationery	3,551,658.00	3,898,902.00
Professional Fees	3,907,257.00	5,644,025.00
Rent	17,444,396.00	20,597,123.00
Postage & Telephone Expenses	2,068,700.27	2,026,111.64
TLD Badge Expenses	3,640.00	15,157.00
Tender Fees	118,670.00	-
Tours & Travels	9,500.00	1,670,233.00
Water Charges	145,737.00	290,897.00
REPAIR AND MAINTAINANCE		
Air Conditioner	489,259.00	920,417.00
BMD	5,000.00	36,270.00
Ambulance	3,832,209.70	3,483,703.10
Car	210,397.23	206,713.00
Centers (UP)	764,763.00	-
Computer & Printer	1,603,501.00	164,113.00
Covid 19 Expenses	1,592,520.00	-
Holter	3,000.00	639,699.00
EPBX	55,425.00	91,591.00
General	239,362.00	77,370.00
Generator	236,625.00	256,507.00
Lift	196,470.00	149,270.00
Maintainance Expenses JPSSH	95,020.00	-
Office	1,023,407.00	181,132.00
RO System	19,700.00	36,200.00
Stablizer	45,944.00	-
Software	821,315.00	598,319.00
Telephone	54,500.00	39,915.00
UPS	348,866.00	175,818.00
	96,818,587.93	97,802,539.86



22. FINANCE COST

Bank Charges	559,912.86	224,000.00
Bank Interest	13,675,197.03	9,320,600.00
Credit Card Charges	1,203,825.59	1,371,500.00
Interest Paid On Unsecured loan	375,172.00	392,600.00
Interest paid-others	279,197.00	140,895.00
Paytm Charges	1,095,588.99	119,000.41
	17,188,893.47	11,569,526.28

23. EARNING PER SHARE**Face Value of 10/- Each (Previous Year 10/-)**

Profit after Taxation	58,442,950.13	25,154,369.33
Weighted average number of Equity Shares	1,500,000.00	1,500,000.00
Basic and Diluted Earnings Per Share (in `)	38.96	16.77

On behalf of Board of Directors

Dr. Ram Avtar Gupta
DirectorPawan Gupta
Director

STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

ANNEXURES TO FINANCIAL STATEMENT

Annexure -1: Secured Loans

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Flexi OD Standard Chartered Bank	141,243,961.03	125,071,232.87
HDFC Bank Loan Samsung U/s	-	142,032.00
HDFC Bank Loan Philips Upgrade	32,018,539.90	37,464,348.90
HDFC Bank Car Loan Echo 712355	605,470.00	-
HDFC Bank Car Loan Echo 713063	605,470.00	-
HDFC Bank Loan against Property	38,892,106.00	-
HDFC Bank Loan Philips CT-32 Slice	10,231,195.00	-
HDFC Bank Loan Philips MRI	52,250,000.00	-
HDFC Bank Loan Car Thar	1,111,613.00	-
HDFC Bank Loan Working Capital	7,551,276.00	-
Standard Chartered Bank Working Capital Loan	20,110,406.00	-
TOTAL	304,620,036.93	162,677,613.77

Annexure -2: Unsecured Loans

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Dr.R.A Gupta(HUF)	3,972,022.00	3,624,988.00
Dr.R.A Gupta	8,321,296.00	5,151,052.00
Mr.Pawan Gupta	29,351,828.63	1,740,098.00
TOTAL	41,645,146.63	10,516,138.00

Annexure -3: Sundry Creditors

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
100 Million Designs	-	6,000.00
Abbott Health Care Pvt. Ltd.	2,604,765.00	2,162,582.00
Adisan Medical Solutions	11,210.00	22,230.00
Agfa Healthcare India Pvt. Ltd.	1,086,450.00	995,221.00
Agfa Healthcare Pvt Ltd	94,066.00	-
Aircon Technique Pvt Ltd	12,980.00	-
Akarui Solutions LLP	51,620.00	-
Alfa Elevators Co.	51,260.00	-
Amatra Travel & Leisure P Ltd	-	11,864.00
Anita Medical Systems [P] Ltd.	-	6,267.00
Anmol Airconditioner	18,351.00	-
Anteso Biomedical (OPC) Pvt Ltd	-	14,160.00
Anvi Biomed	5,775.00	-
Arora Store	13,912.00	4,637.00
A-One Outsourcing	11,800.00	21,240.00
Ashok Chauhan	493,520.00	-
Ashok Kumar	98,888.00	58,140.00
Ashwani Mittal	46,250.00	-
Aquarium Service	3,500.00	-
Bio House Solutions Pvt Ltd	371,840.00	-
Biologic	47,246.00	349,457.00
Bio-Rad Laboratories India Pvt. Ltd.	359,049.00	66,812.00
BK Surgical Solutions Pvt Ltd	-	20,675.00
Competition & Tax Law Practice	-	194,280.00
Compact Diagnostics india Pvt Ltd	111,272.00	27,608.00
Corporate Diagnostics Pvt. Ltd.	17,722.00	10,267.00
Diagaid Mediwares Pvt. Ltd.	22,050.00	9,364.00
Dr.Maninder's Diagnostics	3,800.00	3,465.00
Dr. Meditech Surgical & Diagnostics (India) Pvt.Ltd	18,300.00	277,508.00
Dr. Abhishek Arora	-	48,000.00
Dr.Ajay Yadav	120,250.00	117,000.00



Dr. Ankeeta ramakant Pande	-	38,250.00
Dr. Aparna Kaur Narula	171,125.00	99,900.00
Dr. Anuradha Dawani	-	112,500.00
Dr. Anshu Goel	101,750.00	62,250.00
Dr. Ashish Kumar Fauzdar	92,500.00	-
Dr. Bishwanath Sahu	203,500.00	-
Dr. Honey Arora	67,525.00	45,000.00
Dr. Jitender Kaur	144,300.00	270,000.00
Dr. Dinesh Gupta	74,000.00	72,000.00
Dr. Deepanshu Gupta	-	58,390.00
Dr. Ghata Aggarwal	104,834.00	-
Dr. Lakshya Kumawat	-	210,600.00
Dr. Lalit Kumar	74,000.00	-
Dr. Mahesh Chand Goyal	-	72,000.00
Dr. Mantha Sarva Lakshmi	86,025.00	4,950.00
Dr. Mini Mehta	-	27,000.00
Dr. Narinder Kaushal	21,522.00	-
Dr. Neeraj Bhan Sharma	1,245.00	-
Dr. Nisha Sahrawat	-	45,000.00
Dr. Nitin Oberoi	185,000.00	-
Dr. Navneet Gupta	-	205,200.00
Dr. Nipun Rajpal	817,700.00	123,480.00
Dr. Pooja Singh	54,205.00	151,200.00
Dr. Rameshwar Bishnoi	168,350.00	-
Dr. Rishabh Rajput	90,650.00	-
Dr. Sameer Sood	92,500.00	90,000.00
Dr. Sanjeev Gupta	60,297.00	52,333.00
Dr. S.C. Mishra	-	83,250.00
Dr. Seema Akhtar Kazmi	5,550.00	5,400.00
Dr. Shipra Garg	100,147.00	99,000.00
Dr. Shilpi	-	55,800.00
Dr. Sharad Gupta	181,069.00	151,875.00
Dr. Sharad Sharma	134,125.00	108,750.00
Dr. Sonika Gupta	9,250.00	55,500.00
Dr. Suman Lata	25,900.00	25,200.00
Dr. Varun Singhal	-	189,000.00
Electronic Kingdom	-	45,489.00
E-Office Solutions	91,789.00	23,611.00
Ezilt Lifescience	386,908.00	-
F1 Technologies	64,581.00	29,767.00
Fairdeal Medicos	20,219.00	8,996.00
Fertility Express	-	16,800.00
Gandhi Electric Co.	24,991.00	261,364.00
Garg Chemicals	-	2,009.00
Gambhir Handloom Pvt Ltd	-	7,154.00
Genelogixindia	-	1,652.00
Greiner Bio one India Pvt Ltd	30,106.00	19,488.00
Harish Kumar Arora	6,960.00	3,480.00
Hari Om Advertising Co.	17,649.00	-
IMA Janak Puri	-	45,000.00
Infutiv Technology	40,775.00	-
ITDose Info Systems Pvt Ltd	23,600.00	-
Jai Prakash	-	7,356.00
Jaibro Diagnostics & Scientifics	-	8,655.00
Kardio Surgicare	-	24,925.00
Lab Care	42,113.00	4,425.00
Laxmi Timber Merchants	22,592.00	-
L K S Enterprises	2,976.00	5,208.00
Mala Corporate Law Advisor	-	50,000.00
Mehta Motors	-	26,490.00
Mercury Diagnostics Pvt Ltd	2,967,227.00	-
M H Enterprises	53,109.00	-
Mr. Abhishek Gupta	41,625.00	40,500.00
Mrs. Dakshu Gupta	78,625.00	76,500.00
National Surgicals	154,243.00	98,422.00
National Advance Healthcare	783,284.00	628,058.00
National Biologicals	78,079.00	121,608.00
N-Medix Corporation	-	23,395.00
Oncogenomics Life Sciences	89,600.00	-
Ortho Clinical Diagnostic India [P] Ltd.	340,200.00	1,268,124.00
OVN Engineers Pvt Ltd	6,009.00	-



Professional Biotech Pvt Ltd	68,848.00	22,721,921.44
PSJ Biochem Diagnostics Pvt Ltd	31,115.00	40,961.00
Pawan Gandhi Healthcare Pvt Ltd	23,126.00	36,229.00
Pawan Gupta for 4B/4, Tilak Nagar	-	-
R A GUPTA for A-6, Vikas Puri	-	8,080,000.00
Rajat diagnostic Centre	-	45,000,000.00
Rakesh News Agency	-	127,000.00
Renu Refrigiration	4,855.00	970.00
Ramesh Kumar Gupta	-	25,280.00
Raydent Meditech Pvt. Ltd.	78,639.00	22,475.00
Royal Diagnostics & Surgicals	-	3,540.00
R.P.Biomedical	13,121.00	15,149.00
SARAL ADVANCED DIAG [P] LTD.	254,262.00	51,342.00
SBS Medicare	-	3,600.00
Shri Ram Enterprises	18,752.00	-
Siemens Health Care	100,902.00	-
Sigma Diagnostics Services	483,210.00	-
Sirius Star Security	10,269.00	13,185.00
SLK Graphics	20,602.00	-
SMS Water Grace BMW Pvt Ltd	15,150.00	-
Sneh Biotech	206,430.00	-
S.S.Healthcare	75,208.00	223,091.00
Star Imaging Ho (up branch)	-	12,320.00
Star Biotech Co.	-	31,432,701.00
Shivani Medicos & Surgical	3,836.00	4,564.00
Sandeep Dua	-	39,200.00
Sunview Electronics	10,570.00	6,600.00
Supertech Traders	59,800.00	-
Total Diagnostic Services	65,175.00	-
Transasia Biomedicals ltd	8,138.00	-
Ultra Tech Laboratories Pvt Ltd	28,800.00	-
Vaibhav Enterprises	37,544.20	10,511.00
Vaibhav Filling Station	65,048.00	118,073.00
Vanesa Care Pvt Ltd	179,712.00	180,954.00
Vibles Medicare Pvt Ltd	11,000.00	-
Vidhyaram	5,664.00	-
Vivid Global Technologies	3,710.00	-
Vivid Teleradiology Services	10,080.00	-
Vikas Traders	-	10,780.00
We Diagnostics	11,200.00	1,381.00
Wipro Ge Healthcare [P] Ltd.[Amc]	12,607.00	58,666.00
Yash Trading Co.	4,050,748.00	6,804,078.00
	67,667.00	50,994.00
TOTAL	20,145,993.20	124,884,646.44

Annexure -3: Sundry Creditors (U.P.)

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Amit Kumar	10,027.00	4,170.00
Deepu Saini	3,480.00	2,100.00
Dilip Kumar	76,930.00	10,785.00
F1 Technologies	-	20,969.00
Fairdeal Medicos	-	246.00
Fuji Electric Consul Neowatt Pvt Ltd	49,794.00	-
Ganesh Yadav	84,575.00	84,575.00
Ginny Power House	3,701.00	-
Himanshu Singh	43,310.00	17,962.00
Malhotra Gift House	-	318.00
National Surgical	-	22,680.00
N-Medix Corporation	-	16,105.00
Naseem Khan	17,199.00	3,499.00
Panakj Asthana	6,715.00	3,971.00
Priyanka	2,920.00	-
Rinkoo	9,783.00	5,260.00
Siddhi Enterprises (TR)	-	6,745,932.00
Siddhi Enterprises	37,500.00	1,176,598.00
SLK Graphics	227,755.00	182,385.00




Sushil Sharma	3,900.00	
Ultratech Laboratories Pvt Ltd		
Vanguard Solutions	9,800.00	
Vishwas Haldwani	15,344.00	
	602,733.00	8,339,122.00

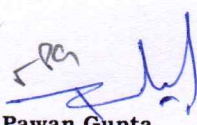
Annexure -4: Expense Payable

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Bonus Payable	1,049,268.00	1,102,328.00
Audit fees payable	29,500.00	
Commission Payable		169,760.00
EPF Payable	37,276.00	52,032.00
ESIC Payable	52,457.00	46,235.00
Provision for Income Tax	13,467,799.00	5,847,496.00
Salary Payable	4,424,349.00	4,268,916.51
TDS Payable	17,410,312.00	10,089,972.00
TOTAL	36,470,961.00	21,576,739.51



On behalf of Board of Directors


Dr. Ram Avtar Gupta
 Director


Pawan Gupta
 Director

STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

ANNEXURES TO FINANCIAL STATEMENT**Annexure -1: Secured Loans**

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Flexi OD Standard Chartered Bank	141,243,961.03	125,071,232.87
HDFC Bank Loan Samsung U/s	-	142,032.00
HDFC Bank Loan Philips Upgrade	32,018,539.90	37,464,348.90
HDFC Bank Car Loan Echo 712355	605,470.00	-
HDFC Bank Car Loan Echo 713063	605,470.00	-
HDFC Bank Loan against Property	38,892,106.00	-
HDFC Bank Loan Philips CT-32 Slice	10,231,195.00	-
HDFC Bank Loan Philips MRI	52,250,000.00	-
HDFC Bank Loan Car Thar	1,111,613.00	-
HDFC Bank Loan Working Capital	7,551,276.00	-
Standard Chartered Bank Working Capital Loan	20,110,406.00	-
TOTAL	304,620,036.93	162,677,613.77

Annexure -2: Unsecured Loans

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Dr.R.A Gupta(HUF)	3,972,022.00	3,624,988.00
Dr.R.A Gupta	8,321,296.00	5,151,052.00
Mr.Pawan Gupta	29,351,828.63	1,740,098.00
TOTAL	41,645,146.63	10,516,138.00

Annexure -3: Sundry Creditors

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
100 Million Designs	-	6,000.00
Abbott Health Care Pvt. Ltd.	2,604,765.00	2,162,582.00
Adisan Medical Solutions	11,210.00	22,230.00
Agfa Healthcare India Pvt. Ltd.	1,086,450.00	995,221.00
Agfa Healthcare Pvt Ltd	94,066.00	-
Aircon Technique Pvt Ltd	12,980.00	-
Akarui Solutions LLP	51,620.00	-
Alfa Elevators Co.	51,260.00	-
Amatra Travel & Leisure P Ltd	-	11,864.00
Anita Medical Systems [P] Ltd.	-	6,267.00
Anmol Airconditioner	18,351.00	-
Anteso Biomedical (OPC) Pvt Ltd	-	14,160.00
Anvi Biomed	5,775.00	-
Arora Store	13,912.00	4,637.00
A-One Outsourcing	11,800.00	21,240.00
Ashok Chauhan	493,520.00	-
Ashok Kumar	98,888.00	58,140.00
Ashwani Mittal	46,250.00	-
Aquarium Service	3,500.00	-
Bio House Solutions Pvt Ltd	371,840.00	-
Biologic	47,246.00	349,457.00
Bio-Rad Laboratories India Pvt. Ltd.	359,049.00	66,812.00
BK Surgical Solutions Pvt Ltd	-	20,675.00
Competition & Tax Law Practice	-	194,280.00
Compact Diagnostics india Pvt Ltd	111,272.00	27,608.00
Corporate Diagnostics Pvt. Ltd.	17,722.00	10,267.00
Diagaid Mediwares Pvt. Ltd.	22,050.00	9,364.00
Dr.Maninder's Diagnostics	3,800.00	3,465.00
Dr. Meditech Surgical & Diagnostics (India) Pvt.Ltd.	18,300.00	277,508.00
Dr. Abhishek Arora	-	48,000.00
Dr.Ajay Yadav	120,250.00	117,000.00



Dr. Ankeeta ramakant Pande	-	38,250.00
Dr. Aparna Kaur Narula	171,125.00	99,900.00
Dr. Anuradha Dawani	-	112,500.00
Dr. Anshu Goel	101,750.00	62,250.00
Dr. Ashish Kumar Fauzdar	92,500.00	-
Dr. Bishwanath Sahu	203,500.00	-
Dr. Honey Arora	67,525.00	45,000.00
Dr. Jitender Kaur	144,300.00	270,000.00
Dr. Dinesh Gupta	74,000.00	72,000.00
Dr. Deepanshu Gupta	-	58,390.00
Dr. Ghata Aggarwal	104,834.00	-
Dr. Lakshya Kumawat	-	210,600.00
Dr. Lalit Kumar	74,000.00	-
Dr. Mahesh Chand Goyal	-	72,000.00
Dr. Mantha Sarva Lakshmi	86,025.00	4,950.00
Dr. Mini Mehta	-	27,000.00
Dr. Narinder Kaushal	21,522.00	-
Dr. Neeraj Bhan Sharma	1,245.00	-
Dr. Nisha Sahrawat	-	45,000.00
Dr. Nitin Oberoi	185,000.00	-
Dr. Navneet Gupta	-	205,200.00
Dr. Nipun Rajpal	817,700.00	123,480.00
Dr. Pooja Singh	54,205.00	151,200.00
Dr. Rameshwar Bishnoi	168,350.00	-
Dr. Rishabh Rajput	90,650.00	-
Dr. Sameer Sood	92,500.00	90,000.00
Dr. Sanjeev Gupta	60,297.00	52,333.00
Dr. S.C. Mishra	-	83,250.00
Dr. Seema Akhtar Kazmi	5,550.00	5,400.00
Dr. Shipra Garg	100,147.00	99,000.00
Dr. Shilpi	-	55,800.00
Dr. Sharad Gupta	181,069.00	151,875.00
Dr. Sharad Sharma	134,125.00	108,750.00
Dr. Sonika Gupta	9,250.00	55,500.00
Dr. Suman Lata	25,900.00	25,200.00
Dr. Varun Singhal	-	189,000.00
Electronic Kingdom	-	45,489.00
E-Office Solutions	91,789.00	23,611.00
Ezilt Lifescience	386,908.00	-
F1 Technologies	64,581.00	29,767.00
Fairdeal Medicos	20,219.00	8,996.00
Fertility Express	-	16,800.00
Gandhi Electric Co.	24,991.00	261,364.00
Garg Chemicals	-	2,009.00
Gambhir Handloom Pvt Ltd	-	7,154.00
Genelogixindia	-	1,652.00
Greiner Bio one India Pvt Ltd	30,106.00	19,488.00
Harish Kumar Arora	6,960.00	3,480.00
Hari Om Advertising Co.	17,649.00	-
IMA Janak Puri	-	45,000.00
Infutiv Technology	40,775.00	-
ITDose Info Systems Pvt Ltd	23,600.00	-
Jai Prakash	-	7,356.00
Jaibro Diagnostics & Scientifics	-	8,655.00
Kardio Surgicare	-	24,925.00
Lab Care	42,113.00	4,425.00
Laxmi Timber Merchants	22,592.00	-
L K S Enterprises	2,976.00	5,208.00
Mala Corporate Law Advisor	-	50,000.00
Mehta Motors	-	26,490.00
Mercury Diagnostics Pvt Ltd	2,967,227.00	-
M H Enterprises	53,109.00	-
Mr. Abhishek Gupta	41,625.00	40,500.00
Mrs. Dakshu Gupta	78,625.00	76,500.00
National Surgicals	154,243.00	98,422.00
National Advance Healthcare	783,284.00	628,058.00
National Biologicals	78,079.00	121,608.00
N-Medix Corporation	-	23,395.00
Oncogenomics Life Sciences	89,600.00	-
Ortho Clinical Diagnostic India [P] Ltd.	340,200.00	1,268,124.00
OVN Engineers Pvt Ltd	6,009.00	-



Philips Electronics India Pvt Ltd	-	22,721,921.44
Professional Biotech Pvt Ltd	68,848.00	40,961.00
PSJ Biochem Diagnostics Pvt Ltd	31,115.00	36,229.00
Pawan Gandhi Healthcare Pvt Ltd	23,126.00	-
Pawan Gupta for 4B/4, Tilak Nagar	-	8,080,000.00
R A GUPTA for A-6, Vikas Puri	-	45,000,000.00
Rajat diagnostic Centre	-	127,000.00
Rakesh News Agency	4,855.00	970.00
Renu Refregiration	-	25,280.00
Ramesh Kumar Gupta	78,639.00	22,475.00
Raydent Meditech Pvt. Ltd.	-	3,540.00
Royal Diagnostics & Surgicals	13,121.00	15,149.00
R.P.Biomedical	254,262.00	51,342.00
SARAL ADVANCED DIAG [P] LTD.	-	3,600.00
SBS Medicare	18,752.00	-
Shri Ram Enterprises	100,902.00	-
Siemens Health Care	483,210.00	-
Sigma Diagnostics Services	10,269.00	13,185.00
Sirius Star Security	20,602.00	-
SLK Graphics	15,150.00	-
SMS Water Grace BMW Pvt Ltd	206,430.00	-
Sneh Biotech	75,208.00	223,091.00
S.S.Healthcare	-	12,320.00
Star Imaging Ho (up branch)	-	31,432,701.00
Star Biotech Co.	3,836.00	4,564.00
Shivani Medicos & Surgical	-	39,200.00
Sandeep Dua	10,570.00	6,600.00
Sunview Electronics	59,800.00	-
Supertech Traders	65,175.00	-
Total Diagnostic Services	8,138.00	-
Transasia Biomedicals ltd	28,800.00	-
Ultra Tech Laboratories Pvt Ltd	37,544.20	10,511.00
Vaibhav Enterprises	65,048.00	118,073.00
Vaibhav Filling Station	179,712.00	180,954.00
Vanesa Care Pvt Ltd	11,000.00	-
Vibles Medicare Pvt Ltd	5,664.00	-
Vidhyaram	3,710.00	-
Vivid Global Technologies	10,080.00	-
Vivid Teleradiology Services	-	10,780.00
Vikas Traders	11,200.00	1,381.00
We Diagnostics	12,607.00	58,666.00
Wipro Ge Healthcare [P] Ltd.[Amc]	4,050,748.00	6,804,078.00
Yash Trading Co.	67,667.00	50,994.00
TOTAL	20,145,993.20	124,884,646.44

Annexure -3: Sundry Creditors (U.P.)

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Amit Kumar	10,027.00	4,170.00
Deepu Saini	3,480.00	2,100.00
Dilip Kumar	76,930.00	10,785.00
F1 Technologies	-	20,969.00
Fairdeal Medicos	-	246.00
Fuji Electric Consul Neowatt Pvt Ltd	49,794.00	-
Ganesh Yadav	84,575.00	84,575.00
Ginny Power House	3,701.00	-
Himanshu Singh	43,310.00	17,962.00
Malhotra Gift House	-	318.00
National Surgical	-	22,680.00
N-Medix Corporation	-	16,105.00
Naseem Khan	17,199.00	3,499.00
Panakj Asthana	6,715.00	3,971.00
Priyanka	2,920.00	-
Rinkoo	9,783.00	5,260.00
Siddhi Enterprises (TR)	-	6,745,932.00
Siddhi Enterprises	37,500.00	1,176,598.00
SLK Graphics	227,755.00	182,385.00



Sushil Sharma	3,900.00	75.00
Ultratech Laboratories Pvt Ltd		34,376.00
Vanguard Solutions	9,800.00	3,806.00
Vishwas Haldwani	15,344.00	3,310.00
	602,733.00	8,339,122.00

Annexure -4: Expense Payable

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Bonus Payable	1,049,268.00	1,102,328.00
Audit fees payable	29,500.00	
Commission Payable		169,760.00
EPF Payable	37,276.00	52,032.00
ESIC Payable	52,457.00	46,235.00
Provision for Income Tax	13,467,799.00	5,847,496.00
Salary Payable	4,424,349.00	4,268,916.51
TDS Payable	17,410,312.00	10,089,972.00
TOTAL	36,470,961.00	21,576,739.51

On behalf of Board of Directors



Dr. Ram Avtar Gupta
Dr. Ram Avtar Gupta
Director

Pawan Gupta
Pawan Gupta
Director

STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

ANNEXURES TO FINANCIAL STATEMENT**Annexure -5: Bank Balance**

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Bank Of India [CA-198]	528,073.49	526,438.42
Bank Of India [CA-478]	(1,199,790.73)	(4,713,055.02)
Bank Of India [CA-No.195]	9,117.14	9,294.14
HDFC Bank Ltd [CA -016]	3,670,339.12	1,154,333.93
Kotak Mahindra Bank	376,716.90	(368,839.10)
DBS Bank [CA- 1356]	213,471.00	213,471.00
Punjab National Bank (PNB) Vikas Puri (15696)	36,355.63	36,355.63
SCB CA A/C - 41815	569,290.00	569,290.00
SCB HS A/C - 18688	32,886,750.62	21,441,075.69
TOTAL	37,090,323.17	18,868,364.69

Annexure -6 Sundry Debtors

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Aggarwal Eye Centre	19,535.00	13,195.00
Air India	298,120.00	920,479.00
Amarleela Hospital	295,410.00	478,781.00
Anand Nursing Home	7,678.00	12,385.00
Ansari Hospital	157,895.00	144,596.00
Apolo Speciality Hospitals Pvt Ltd	52,105.00	11,905.00
Arora Diabetes	9,790.00	-
Arya Hospital	81,578.00	19,025.00
B M Gupta Hospital Pvt Ltd	613,841.00	84,038.00
Barkat Ram Memorial Hospital		1,120.00
Behl Hospital	36,115.00	36,115.00
Bhagat Chandra Hospital	567,155.00	436,013.00
Bhagat Hospital	24,041.00	27,020.00
Call Health		33,343.00
CDMO	51,949,690.00	-
Central Hospital	376,062.00	241,157.00
Clovis Diagnostics	36,000.00	-
DAK JPSSH	6,263,648.00	-
Damien Foundation	3,105.00	3,970.00
Delhi Heart & Lung Institute	13,550.00	14,622.00
Delhi Pain Management Centre	13,710.00	75,050.00
DGMH A/C Uttar Pradesh	38,681,770.00	56,125,977.00
Diabetic Foot Care Centre	16,470.00	16,470.00
Divya Prastha Hospital	72,425.00	-
Dr. Sanjay Arora	127,950.00	119,665.00
Elegant Communications		500,000.00
Family Hospital (TN)	7,200.00	7,200.00
Gandhi Hospital	1,928,044.86	1,847,953.42
Guru Angad Dev Medical Centre	1,569,340.00	647,111.00
Handa Nursing Home	27,900.00	30,050.00
Haryana Receivables	35,819,961.00	-
Hemraj Jain Hospital	24,230.00	29,830.00
Hudco	64,056.00	42,141.00



International	3,200.00	-
Janta X Ray Clinic Pvt Ltd	497,467.12	470,676.00
Joy Nursing Home		14,930.00
Kapoor Medical Centree	34,640.00	98,966.00
Kartik Nursing Home	33,246.00	24,154.00
Khetrapal N Home (HN)	72,080.00	55,460.00
Khera Hospital	15,540.00	26,584.00
Life Care X-Ray Lab	203,710.00	107,156.00
Lotus Hospital	54,030.00	132,400.00
Consort Overseas Pvt Ltd	-	1,500,000.00
Mahajan Polyclinic	36,573.00	17,161.00
Mahindru Hospitals Pvt Ltd	110,698.00	48,416.00
Mata Roop Rani Maggo Hospital	259,031.00	-
MCD	3,340.00	3,340.00
POPLI HOSPITAL & DENTAL CLINIC	22,425.00	10,270.00
Radimage Technologies Pvt. Ltd.	400,000.00	400,000.00
Raja Garden [T.N]	28,000.00	65,281.00
Revive Hospital		48,070.00
R.G. Stone Hospital	22,525.00	68,778.00
Rinkesh Chawla	75,514.00	140,583.00
Sai Superspeciality Centre Pvt Ltd	326,322.50	105,397.50
Sanjay Mahindru (HUF)	121,916.00	84,869.00
Sanjeev Liver & Cancer Clinic	181,755.00	-
Siemens Healthcare Pvt Ltd	500,000.00	500,000.00
Shishu Sadan	60,467.00	71,551.00
Star Imaging (HO)		31,432,701.00
Singhal Hospital	77,684.00	81,878.00
Sehgal Nursing Home	54,057.00	27,600.00
Swastik Hospital	5,225.00	72,146.00
Tarak Hospital India Pvt Ltd	266,737.00	76,619.00
Thyrocare	51,012.00	51,012.00
Tata Communication Transformation Services Ltd.	255,824.00	255,824.00
Tyagi Nursing Home	165,550.00	413,553.00
Tricog health Services Pvt. Ltd.	84,939.67	84,939.67
U.K. Nursing Home	19,877.00	28,800.00
Uttrakhand Receivables	12,280,498.00	-
Vikas Hospital	93,370.00	59,489.00
Viskho Corporation	1,000,000.00	1,000,000.00
Wipro Ge Health Care [P] Ltd.[Vol]	3,402,500.00	3,402,500.00
Yadav Clinic	43,345.00	84,385.00
Yuvaan Wellness	21,099.00	21,099.00
Bharat Pe Receipt	5,998.00	-
Center Credit Card Receipts	211,593.71	413,257.94
Cheque Received Account	727,834.98	15,218.52
IN Lead	1,150,000.00	1,150,000.00
Parth Adv	32,010.00	32,010.00
Patience Balance	2,160,837.77	1,123,805.00
Paytm Receipts	479,648.27	25,292.19
TOTAL	164,810,494.88	105,765,383.24

Annexure -7: Security Deposits

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Bijnour up	1,416.00	1,416.00
Bio Care Technologies	3,000.00	3,000.00



Reddammintan

BSNL up	2,399.00	2,399.00
Cghs Security Deposit	18,206.32	18,206.32
Cooking Gas	128,965.00	128,965.00
DESU	5,000.00	5,000.00
Dishnet DSL Ltd	20,000.00	20,000.00
DJB	600,040.00	600,040.00
DVB	109,000.00	109,000.00
Dwarka Sec-7	164,300.00	164,300.00
ESI [SECURITY]	50,000.00	50,000.00
Govt of NCT	50,000.00	50,000.00
Hari Nagar	120,000.00	120,000.00
Janak Puri-II	9,000,000.00	9,000,000.00
Janak Puri Super Speciality Centre BG	840,000.00	840,000.00
JP-4	1,500,000.00	1,500,000.00
Karol Bagh	349,099.00	349,099.00
Mobile Phone	55,200.00	55,200.00
MTNL	450,000.00	450,000.00
Najafgarh Clinic	165,000.00	165,000.00
Palam Colony	20,000.00	20,000.00
Photo Copier	48,188.00	48,188.00
R.O. System	30,000.00	30,000.00
Security Deposit	60,000,000.00	60,000,000.00
Security Deposit For 4B/4 Tilak Nagar	40,000,000.00	40,000,000.00
Security Deposit For A-6 Vikas Puri	75,000.00	75,000.00
Security Deposit Ashok Puri Pusa	130,000.00	130,000.00
SECURITY DEPOSIT D.SEC-7	70,560.00	70,560.00
Security Deposit Moti Nagar	28,000.00	28,000.00
Security Lajpat Nagar	540,000.00	-
Security Deposit Pusa Bhola	19,000.00	19,000.00
Security Deposit Pusa DR.	75,000.00	75,000.00
Security Deposit Sangeeta Puri Pusa	45,000.00	45,000.00
Security Indrapuram	50,000.00	50,000.00
Tata Indicom	1,500,000.00	1,500,000.00
Vikas Puri-I	80,000.00	80,000.00
Vikas Puri-II		
TOTAL	116,544,373.32	116,004,373.32

Annexure -8: Prepaid Expenses		
PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Prepaid Insurance	343,380.00	333,040.00
TOTAL	343,380.00	333,040.00

Annexure -8: Advance To Suppliers		
PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Gulshan and Sons	40,000.00	-
Milan Interior Decorator	30,000.00	492,539.00
Natfrenz Technologies Pvt Ltd	719,176.15	30,000.00
Philips Electronics India Pvt Ltd	282,523.00	-
Rajat Diagnostic Centre		-
Raju Kumar Mandal		500.00
Rana Motors Pvt Ltd		20,000.00



Ravi Electric Works
Sheshram Morya
Siddhi Enterprises
Shiv Shakti Group

	33,000.00	
	7,803,492.00	
	2,000,000.00	
TOTAL	10,908,191.15	623,



On behalf of Board of Directors

A handwritten signature in blue ink, appearing to be "RA" followed by a stylized name.

Dr. Ram Avtar Gupta
Director

A handwritten signature in blue ink, appearing to be "PG" followed by a stylized name.

Pawan Gupta
Director

NOTES TO FINANCIAL STATEMENTS

- 24 **Related Party Disclosures:** The name of related parties of the Company as required to be disclosed under Accounting Standard 18 is as follows:

Key Management Personnel:

Pawan Gupta	Director
Dr. Ram Avtar Gupta	Director
Monika Gupta	Director
Sameer Bhati	Director

Related Parties

Sarita Gupta	Relative of Director
R.A. Gupta(HUF)	Karta
Veena Gupta	Relative of Director

- 25 **Transaction during the year with Related Parties:-**

S.NO.	Particulars	Party	Relation	Amount
1	Director Remuneration	Pawan Gupta	Director	308,64,333
2	Director Remuneration	Dr. Ram Avtar Gupta	Director	156,84,409
3	Interest on Loan	R.A. Gupta(HUF)	Karta	375,172
4	Rent	Dr. Ram Avtar Gupta	Director	1,800,000
5	Rent	Sarita Gupta	Relative of Director	1,800,000
	Total			3,975,172

- 26 **Details of Secured Loans**

S.NO.	Particulars	Bank	Outstanding Balance	Amount to be paid in upcoming 12 months	secured against
1	HDFC Bank Loan Philips Upgrade	HDFC	32,018,540	8771856	Equipment
2	HDFC Bank Car Loan Echo	HDFC	605,470	227,796	Ambulance
	HDFC Bank Car Loan Echo	HDFC	605,470	227,796	Ambulance
	HDFC Bank Car Loan Thar	HDFC	1,111,613	456,588	Car
	HDFC Bank Loan against Property	HDFC	38,892,106	5,823,732	Equipment
	HDFC Bank Loan Philips CT-32 Slice	HDFC	10,231,195	2,269,392	Equipment
	HDFC Bank Loan Philips MRI	HDFC	52,250,000	110,70,048	Equipment
	HDFC Bank Loan Working Capital	HDFC	7,551,276	655,224	WC
	Standard Chartered Bank Working Capital Loan	Standard Chartered	20,110,406	57,54,864	WC
3	Flexi OD Standard Chartered Bank	Standard Chartered	141,243,961		

- 27 **Capital commitments and contingent liabilities:**

The company has provided for all known liabilities.

- 28 **In the opinion of the board of directors:**

(a) "Current Assets, Loans & Advances" have a value on realization in the ordinary course of business at



- (b) The provision for all known liabilities is adequate and not in excess of the amounts reasonable

29 AUDITOR'S REMUNERATION includes payment to Auditors:

Particulars	AMOUNT (RS.)	AMOUNT (RS.)
	2019-2020	2018-2019
Statutory Audit Fees	56,506.00	29,500.00
Total	56,506.00	29,500.00

30 Activity in Foreign Exchange

Particulars	Amount (INR)
1. Earnings in Foreign Currency (Accrual Basis)	
- Export of Goods	NIL
Total Earnings in Foreign Currency	-
2. Expenditure in Foreign Currency (Accrual Basis)	
- Fair Expenditure	NIL
- Travelling Expenditure	NIL
- Commission Paid	NIL
- Purchase Import	NIL
- Advertisement	-
Total Expenditure in Foreign Currency	-

- 31 Value of import calculated of CIF basis on Capital Account is NIL.

- 32 During the year, the company has accounted for Deferred Tax in accordance with Accounting Standard (AS-22) 'Accounting For Taxes on Income' issued by Institute of Chartered Accountants of India. This has resulted in Deferred Tax Liability of Rs.9,942,038/- at the end of the year.

- 33 Balances appearing under the head "Sundry Creditors, Loans & Advances" are subject to the Confirmation.

- 34 The company has entered into the cancellable operating lease agreement for the leased cars & office premises in Delhi. Necessary disclosure are given below-

Particulars	As At March 31, 2020
Future minimum lease payment	NIL
Lease payment recognized in the statement of Profit & Loss account	17,444,396

35 Impact of Coronavirus(Covid-19) on Financial Statement

The outbreak of Coronavirus(COVID19) pandemic globally and in India is causing significant disturbance and slow down of economic activity. The Company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results.

- 36 Dues to MSME have been determined to the extent such parties have been identified on the basis of information collected by the management. This has been relied upon by the auditor.

- 37 The previous year figures have been regrouped to synchronize with current year presentation.

For BHS & CO.

Firm's Registration No. 016889N

Chartered Accountants

CA Harvinder Singh Bhatia



On behalf of Board of Directors

[Signature]

Partner
Membership No. 094765

Place: New Delhi
Date: 25th November 2021

Dr. Ram Avtar Gupta
Director

Pawan Gupta
Director

