



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 Friday, 30th September, 2022 at 2 PM 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)

Place: New Delhi
Date: 09th September 2022

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

Enclosures:

1. Notice of the AGM

NOTICE TO THE 18TH ANNUAL GENERAL MEETING

Notice is hereby given that the 18th Annual General Meeting (AGM) of members of **M/s Star Imaging & Path Private Limited** will be held on Friday **30th September' 2022** at **02.00 P.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, 2022 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: **09th September'2022**

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


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 18th Annual Report together with the Audited Statement of Accounts and the Auditor's Report in respect of the year ended 31st March 2022.

• FINANCIAL SUMMARY

The Directors have immense pleasure in informing you that our Company has earned a profit of **103,776,039.55/-** during the year. The Directors are hopeful to do better in forth coming year.

Particulars	F.Y. 2021-22	F.Y. 2020-21
Total Revenue*	691,149,752.30	599,604,605.97
Profit Before Finance Cost, Depreciation & Tax		
Less: Finance Cost	159,981,139.00	132,757,821.60
Less: Depreciation	21,069,089.58	17,188,893.47
Profit/(Loss) Before Tax	35,136,009.87	34,473,191
Less: Provision for Tax	103,776,039.55	81,095,737.13
Current		
MAT Credit	25,291,246.00	13,522,053
Deferred Tax	5,310,898.00	6,119,203
Profit/(Loss) After Tax	344,385.00	3,011,531
Add: Surplus brought forward	72,829,510.55	58,442,950
Surplus/(Deficit) Carried over to the Balance Sheet	105,915,728.91	47,472,779
	178,745,239.46	105,915,729

• 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, 2022. We are pleased to inform you that the company has earned a net profit after tax of Rs. 728.295 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, 2022 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 2021-2022, there is no increase in the share capital of the Company.

- **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 (e) 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 2021-2022, 4 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.

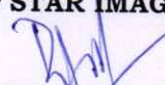
- **FUTURE PROSPECTUS**

During the financial year 2022-2023, 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: 09th September, 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	2,41,610
Total assets	8,09,667
Total Liabilities	5,68,056
Investments	NIL
Turnover	14,94,401
Profit before taxation	25,121
Provision for taxation	4,920
Profit after taxation	18,591
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


Pawan Gupta
Director
DIN-00281197

Place: New Delhi

Date: 09th September, 2022

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)

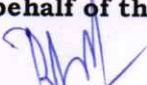
1. Details of contracts or arrangements or transactions not at arm's length basis

- (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
- (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


Pawan Gupta
Director
DIN-00281197

Place: New Delhi

Date: 09th September 2022



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 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including 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 31st March, 2022, its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2022
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Indian Accounting Standards (Ind AS) 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 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 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.



Responsibilities of Management for the 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 Indian Accounting Standards (Ind AS) 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 statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the 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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule issued thereunder;
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

For BHS & Co.

Chartered Accountants

Firm Registration No: 016889

CA Harvinder Singh Bhatia

Partner

M. No. 094765

UDIN: 22094765AZSWJF6577

Date: 09th September 2022

Place: New Delhi



Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to information and explanation given to us and record of the company examined by us, company has no immovable properties during the reporting period so clause not application.
- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- (b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.
- (c) The quarterly returns or statements filed by the company with such banks or financial institutions are with in agreement.
- (iii) (a) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- (c) Clause not applicable since no loan & advance during the reporting period.
- (d) Clause not applicable since no loan & advance during the reporting period.



(e) Clause not applicable since no loan & advance during the reporting period.

(f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(IV) According to information and explanation given to us and record of the company examined by us, loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) According to information and explanation given to us and record of the company examined by us, the company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act 2013.

(Vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(Vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(Viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) 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 loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management, the Company has not obtained by way of term loans during the year.

(d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

(e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person



on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- a. (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- b. (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by •
- the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- c. The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- d. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the Indian Accounting Standards (Ind AS);
- e. In our opinion and based on our examination, the company does not require to have an internal audit system.
- f. On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- g. (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.



- h. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- i. There has not been resignation of the statutory auditors during the year.
- j. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- k. Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- l. The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For BHS & Co.

Chartered Accountants

Firm Regn No. 016889N

(CA Harvinder Singh Bhatia)

Partner

M. No. - 094765

UDIN: 22094765AZSWJF6577

Date: 09th September 2022

Place: New Delhi



Annexure 'B'

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s Star Imaging and Path Lab Private Limited. as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and

Perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed



risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For BHS & Co.
Chartered Accountants
Firm Regn No - 016889N



(CA Harvinder Singh Bhatia)
Partner
M. No. 094765
UDIN: 22094765AZSWJF6577
Date: 09th September 2022
Place: New Delhi

STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

BALANCE SHEET
AS ON 31st MARCH'2022

Amt in Rs. '00'

PARTICULARS	NOTE	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
I. EQUITY AND LIABILITIES			
1. Shareholders Funds			
a.) Share Capital	3	150,000.00	150,000.00
b.) Reserve and Surplus	4	1,787,452.39	1,059,157.29
		1,937,452.39	1,209,157.29
2. Non Current Liabilities			
a.) Long Term Borrowings	5	2,951,891.84	3,462,651.84
b.) Deferred Tax liability	6	132,979.54	129,535.69
		3,084,871.38	3,592,187.53
3. Current Liabilities			
a.) Trade Payables	7	394,559.54	207,487.26
b.) Short- Term Provisions	8	411,107.01	364,709.61
		805,666.55	572,196.87
TOTAL		5,827,990.32	5,373,541.69
II. ASSETS			
I. Non Current Assets			
a.) Property, Plant & Equipment	9	1,506,169.40	1,434,483.03
b.) Long Term Loans & Advances	10	1,157,279.16	1,218,904.13
c.) Other Non Current Assets	11	14,167.96	33,122.21
		2,677,616.52	2,686,509.37
2. Current Assets			
a.) Inventories		7,552.50	6,172.31
b.) Trade Receivables	12	1,616,201.38	1,648,104.95
c.) Cash and Bank Balances	13	897,151.31	570,767.80
d.) Other Current Assets	14	629,468.60	461,987.26
		3,150,373.80	2,687,032.32
TOTAL		5,827,990.32	5,373,541.69

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 22094765AZSWZH4015

Date: 09th September'2022

Place: New Delhi

On behalf of Board of Directors

Dr. Ram Avtar Gupta
Director
DIN-00281135

Pawan Gupta
Director
DIN-00281197

STAR IMAGING AND PATH PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

**STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31st MARCH'2022**

		Amt in Rs. '00'	
PARTICULARS	NOTE	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
I. REVENUE FROM OPERATIONS (Revenue policy as per Notes No. 2.3)	15	6,893,570.28	5,987,557.00
II. OTHER INCOME	16	17,927.24	8,489.06
III. TOTAL REVENUE		6,911,497.52	5,996,046.06
IV COST OF REAGENTS , CHEMICALS, SURGICALS AND LABORATORY SUPPLIES CONSUMED	17	1,089,417.51	1,525,954.50
IV. OPERATING EXPENSES	18	1,942,222.31	1,080,202.39
VI. EMPLOYEE BENEFIT EXPENSES	19	922,380.52	1,094,125.07
VII. OTHER EXPENSE	20	1,357,665.80	968,185.88
TOTAL EXPENSES		5,311,686.13	4,668,467.84
VIII. EBIDTA		1,599,811.39	1,327,578.22
IX. FINANCE COST	21	210,690.90	171,888.93
X. DEPRECIATION AND AMORTISATION EXPENSE	9	351,360.10	344,731.91
		5,873,737.13	5,185,088.69
XI. PROFIT BEFORE TAX		1,037,760.40	810,957.37
XII. TAX EXPENSES			
1. Current Tax		252,912.46	135,220.53
2. Deferred Tax		3,443.85	30,115.31
3. MAT Credit		53,108.98	61,192.03
XIII. PROFIT FOR THE YEAR		728,295.11	584,429.50
XIV. EARNINGS PER EQUITY SHARE	22	48.55	38.96

For BHS & CO.

Firm's Registration No. 016889N

Chartered Accountant

CA Harvinder Singh Bhatia
Partner

Membership No. 094765

UDIN 22094765AZSWZH4015

Date: 09th September'2022

Place: New Delhi

On behalf of Board of Directors

Dr. Ram Avtar Gupta
Director
DIN-00281135Pawan Gupta
Director
DIN-00281197

STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST MARCH, 2022**

Amt in Rs.'00'

PARTICULARS	AMOUNT (Rs.) 2021-2022	AMOUNT (Rs.) 2020-2021
Cash Flows from Operating Activities		
Net Profit Before Tax and Extra Ordinary Items	1,037,760.40	810,957.37
Adjustment For		
Depreciation	351,360.10	344,731.91
Interest paid	188,279.26	143,295.66
Interest Income	(14,696.99)	(8,106.50)
Profit on Sale of Vehicle	(1,250.78)	-
Total Adjustment to Profit/Loss (A)	1,561,451.98	1,290,878.44
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	(1,380.19)	(67.81)
Adjustment for Increase/Decrease in Trade Receivables	31,903.57	(590,451.12)
Adjustment for Increase/Decrease in Current Assets	(148,527.10)	(211,438.48)
Adjustment for Increase/Decrease in Trade Payable	187,072.28	(1,124,750.42)
Adjustment for Increase/Decrease in Long term Loans & Advances	8,515.99	(5,400.00)
Adjustment for Provisions	46,397.40	148,942.21
Total Adjustment For Working Capital (B)	123,982.25	(1,783,165.61)
Cash Generation from Operation	1,685,433.92	(492,287.17)
Income Tax Paid/ Refund	252,912.46	135,220.53
Net Cash from Operation Activity (A)	1,432,521.46	(627,507.70)
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(427,545.69)	(593,256.00)
Sales of Fixed Assets	4,499.22	1,600.00
Interest Income	14,696.99	-
Profit on Sale of Fixed Assets	1,250.78	8,106.50
Net Cash flow from (Used in) in Investing Activities	(407,098.70)	(583,549.50)
Cash Flows from Financial Activities		
Proceeds From Issuing Shares	-	-
Net Borrowing	(510,760.00)	1,730,714.32
Interest Paid	(188,279.26)	(143,295.66)
Net Cash flow from (Used in) in Financial Activities	(699,039.25)	1,587,418.66
Net increase (decrease) in cash and cash equivalents	326,383.51	376,361.46
Cash and cash equivalents at beginning of period	570,767.80	194,406.35
Cash and cash equivalents at end of period	897,151.31	570,767.80

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

Date: 09th September'2022

Place: New Delhi



On behalf of Board of Directors

Dr. Ram Avtar Gupta
Director

DIN-00281135

Pawan Gupta
Director

DIN-00281197

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'2022**

Amt in Rs. '00'

PARTICULARS	AMOUNT(Rs.) 2021-2022		AMOUNT(Rs.) 2020-2021	
3. SHARE CAPITAL				
Authorised Shares 5,000,000 (Previous Year 5,000,000) Equity Shares of Rs. 10/- each	500,000.00		500,000.00	
Issued, Subscribed and Fully Paid Up Shares Issued 1500000 (Previous Year 1500000) Equity Shares of Rs. 10/- each	150,000.00		150,000.00	
	150,000.00		150,000.00	
Reconciliation of the Number of Shares Outstanding	Number of Shares	Amount	Number of Shares	Amount
	15,000	150,000	15,000	150,000
	15,000	150,000	15,000	150,000
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	5,040	33.60%	5,040	33.60%
Mr. Pawan Gupta	8,490	56.60%	8,490	56.60%
Ms. Monika Gupta	1,470	9.80%	1,470	9.80%
	15,000	100%	15,000	100%
4. RESERVE AND SURPLUS				
Balance at the beginning of the year	1,059,157.29		474,727.79	
Add: Transferred from Surplus in the Statement of Profit & Loss A/c	728,295.11		584,429.50	
	1,787,452.39		1,059,157.29	
5. LONG TERM BORROWINGS				
Secured :				
From Banks (as per annexure attached)	2,467,186.28		3,046,200.37	
	2,467,186.28		3,046,200.37	
Unsecured :				
From Others (as per annexure attached)	484,705.56		416,451.47	
	484,705.56		416,451.47	
TOTAL	2,951,891.84		3,462,651.84	
6. DEFERRED TAX LIABILITY (Net)				
Deferred Tax Assets (opening)				
Deferred Tax Liabilities (opening)	129,535.69		99,420.38	
Current Year Deferred Tax (T/f to P&L A/c)	3,443.85		30,115.31	
Deferred Tax liability (Net)				
	132,979.54		129,535.69	



7. TRADE PAYABLES

Total outstanding dues to micro enterprises and small enterprises

Total outstanding dues of creditors other than micro enterprises and small enterprises

Sundry Creditors

Sundry Creditors (U.P.)

(as per annexure attached)

308,486.50

86,073.04

201,459.93

6,027.33

394,559.54**207,487.26****8. SHORT - TERM PROVISIONS**

Expenses Payable

Expenses Payable (U.P.)

(as per annexure attached)

329,517.22

81,589.79

364,709.61

411,107.01**364,709.61**

On behalf of Board of Directors



[Signature]
Dr. Ram Avtar Gupta
Director
DIN-00281135

[Signature]
Pawan Gupta
Director
DIN-00281197

STAR IMAGING AND PATH LAB PRIVATE LIMITED
DEPRECIATION AS PER COMPANIES ACT, 2013

FIGURE IN '00'

PARTICULARS	VALUE AT THE BEGINNING AS ON 1ST APRIL, 2021	ADDITIONS	DEDUCTIONS	Profit/Loss on Assets	VALUE AT THE END AS AT 31ST MARCH, 2022	DEPRECIATION				NET BLOCK	
						VALUE AT THE BEGINNING AS ON 1ST APRIL, 2021	DEPRECIATION DURING THE YEAR	ADJUSTMENTS	VALUE AT THE END AS AT 31ST MARCH, 2022	WRITTEN DOWN VALUE AS ON 31st MARCH, 2022	WRITTEN DOWN VALUE AS ON 31ST MARCH, 2021
Tangible Assets											
Furniture & Fixtures	95,239.93	271,173.36	0	0	366,413.21	71,732.86	33,547.46	-	105,300.32	261,113.90	23,487.08
Computer Equipments	256,430.23	31,664.36	0	0	288,094.59	228,665.93	18,274.50	-	269,819.62	41,134.97	27,704.31
Computer Hardware & Software	36,782.13	13,624.73	0	0	50,406.86	32,342.49	6,583.19	-	22,064.37	11,479.28	4,439.64
Vehicles	229,494.45	4,970.00	5,730.00	0	249,624.45	212,153.00	10,740.56	-	22,064.37	27,972.67	38,251.45
Medical Equipment	3,341.88	106,111.30	0	0	3,912,397.23	2,599,087.36	276,772.22	-	2,785,859.48	1,297,108.68	1,297,108.68
Office Equipment	13,341.88	-	0	0	13,341.88	-	-	-	-	1,297,108.68	1,297,108.68
Solar Systems	30,000.00	-	0	0	30,000.00	-	-	-	-	24,500.00	30,000.00
Intangible Assets											
	4,488,484.52	427,248.69	5,730.00	1,280.78	4,910,280.24	3,054,001.83	351,360.10	-	3,405,361.63	1,896,169.40	1,434,483.03
Total (A + B)	4,488,484.52	427,248.69	5,730.00	1,280.78	4,910,280.24	3,054,001.83	351,360.10	-	3,405,361.63	1,896,169.40	1,434,483.03

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

NOTES TO ASSET**FOR THE YEAR ENDED 31st MARCH'2022**

Amt in Rs. '00'

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
10. LONG TERM LOANS AND ADVANCES		
Security Deposit		
(as per annexure attached)		
Uttar Pradesh	1,156,589.59	1,165,105.58
	338.15	338.15
MAT Credit Entitlement Receivable Account	351.42	53,460.40
	1,157,279.16	1,218,904.13
11. OTHER NON CURRENT ASSET		
Staredu Education and Trainign Institute Pvt. Ltd.	590.00	590.00
Investment FDR A/C	13,577.96	32,532.21
	14,167.96	33,122.21
12. TRADE RECEIVABLES		
Trade Receivables outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, Considered Good	1,133,676.65	1,261,287.25
(as per annexure attached)		
Uttar Pradesh	482,524.73	386,817.70
	1,616,201.38	1,648,104.95
13. CASH AND BANK BALANCES		
Cash & Cash Equivalents		
Cash in Hand	79,820.56	199,864.57
	79,820.56	199,864.57
Bank Balances		
Bank Balances	817,330.75	370,903.23
	817,330.75	370,903.23
TOTAL	897,151.31	570,767.80
14. OTHER CURRENT ASSETS		
Advance To Customers	142,133.94	109,081.91
Staff Advance	9,082.61	5,972.37
Prepaid Insurance	16,830.29	3,433.80
	168,046.84	118,488.08
Balance with Revenue Authoroties		
Advance Tax	-	10,000.00
Bank Gurantee	-	20,000.00
Income Tax Appeal Deposit	32,700.00	32,700.00
Income Tax Refund	84,151.78	151,922.48
TDS Receivables	4,198.71	-
TCS F.Y. 2020-21	-	742.03
TCS F.Y. 2021-22	223.47	-
TDS F.Y. 2020-21	-	44,558.86
TDS F.Y. 2020-21 (U.P.)	-	83,575.81
TDS F.Y. 2021-22	180,197.50	-
TDS F.Y. 2021-22 (U.P.)	159,950.31	-
	461,421.77	343,499.18

On behalf of Board of Directors



Dr. Ram Aytar Gupta
Director
DIN-00281135

Pawan Gupta
Director
DIN-00281197

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'2022**

Amt in Rs. '00'

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
15. REVENUE FROM OPERATIONS		
Gross Receipt (Revenue policy as per Notes No. 2.3)	6,893,972.78	5,987,800.41
	6,893,972.78	5,987,800.41
16. OTHER INCOME		
Interest Received on FDR	8,024.54	7,975.14
Interest Received on Income Tax Refund	6,553.80	-
Interest Received on Securities	118.65	131.36
Misc Income	1,979.47	378.74
Profit on Sale of Fixed Assets	1,250.78	-
Short & Excess	-	3.81
	17,927.24	8,489.06
17. COST OF REAGENTS , CHEMICALS, SURGICALS AND LABORATORY SUPPLIES CONSUMED		
Inventory at the beginning of the year	6,172.31	6,104.50
Add : Purchases	1,090,797.70	1,526,022.31
Less : Inventory at the end of the year	7,552.50	6,172.31
	1,089,417.51	1,525,954.50
Break up of purchase		
Film Purchases	170,215.24	113,215.24
Lab Chemicals & Consumables	604,747.71	824,006.28
Lab Expenses	315,834.75	588,800.79
18. OPERATING EXPENSES		
Consultation Fees		
Anaesthesia Consultation Fees	25,642.11	24,926.08
Cardiology Consultation Fees	30,736.45	18,097.03
Gynae Consultation Fees	876.67	2,914.16
Pathology Consultation Fees	15,504.50	13,421.67
Radiology Consultation Fees	460,758.75	317,708.76
Medicines & Test Expenses		
C.T Expenses	75,518.54	72,331.31
Echo Expenses	-	2,185.00
ECG Expenses	4,095.10	2,948.71
EMG & EEG Expenses	3,238.18	2,839.46
U/S Expenses	-	102.15
TMT Expenses	-	-
X-Ray Expenses	5,369.49	4,397.48
Testing Charges	1,141,201.20	504,763.78
Repair & AMC of Equipment		
Repair & AMC of CR Systems	44.51	-
Repair & AMC of CT	13,971.48	19,387.40
Repair & AMC of DG	700.00	988.00
Repair & AMC of ECG	-	119.00
Repair & AMC of GE Optima CT-60	128,694.36	63,720.00



Repair & AMC of Access CT
Repair & AMC of MRI
Repair & AMC of OPG
Repair & AMC of Planmeca Promax 3D MID
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

7,965.00	-
24,815.00	23600.00
-	0.00
400.00	0.00
120.00	632.80
272.30	1,420.20
1,893.87	1904.91
	1,058.07
404.80	736.42

1,942,222.31	1,080,202.39
---------------------	---------------------

19. 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

122,400.00	465,487.42
656,379.05	496,295.82
4,854.27	3,082.32
24,336.73	23,940.91
92,477.74	88,388.20
14,203.18	10,492.68
1,464.25	1,602.71
644.33	607.35
87.87	96.18
87.87	96.18
5,445.23	4,035.30

922,380.52	1,094,125.07
-------------------	---------------------



20. OTHER EXPENSES

Advertisement	70,581.45	20,256.84
Audit Fees	275.00	565.06
Business Promotion	61,811.37	25,520.10
Cleaning & Sanitation	39,478.58	17,570.50
Commission	29,731.58	40,190.53
Consultancy Fees	221,311.60	151,477.77
Consumables	17,661.99	
Conveyance Expenses	17,332.80	8,971.80
Clinic Expenses	21,608.11	34,325.16
Demand on EPF	-	-
Diwali Expenses	4,329.34	3,957.40
Donation	510.00	2,462.41
Electricity Expenses	191,434.75	154,585.55
Ex-Gratia Payment	-	5,000.00
Housekeeping Expenses	74,023.46	61,101.83
Insurance Expense	16,457.57	15,746.06
Internet Expenses	955.71	836.80
Membership & Subscription	10,120.31	8,582.82
Miscellaneous Expenses	4,061.85	1,537.14
News Paper & Periodicals	247.17	251.10
Office Expenses	42,774.55	26,622.00
Printing & Stationery	43,127.03	35,516.58
Professional Fees	60,881.89	39,072.57
Rent	230,225.00	174,443.96
Rent (Machinery)	6,000.00	-
ROC Fees	309.00	-
Postage & Telephone Expenses	21,785.19	20,687.00
Short & Excess	32.73	-
Tender Fees	-	1,186.70
TLD Badges Expenses	-	36.40
Tours & Travels	5,047.08	95.00
Uttarakhand Expenses	5,103.98	-
Water Charges	1,301.25	1,457.37
Website Hosting	4,082.50	-
REPAIR AND MAINTAINANCE		
Air Conditioner	10,981.80	4,892.59
Attendance System	350.16	-
BMD	220.00	50.00
Ambulance	50,956.80	38,322.10
Car	4,440.69	2,103.97
Centres	270.26	7,647.63
Computer & Printer	12,193.17	16,035.01
Covid 19 Expenses	39,650.00	15,925.20
Holter	32.00	30.00
EPBX	337.72	554.25
General	1,475.57	2,393.62
Generator	7,148.98	2,366.25
Lift	898.27	1,964.70
Maintainance Expenses JPSSH	13.57	950.20
Office	16,422.24	10,234.07
RO System	306.00	197.00
Servo	94.50	
Software	6,382.00	8,213.15
Stablizer	-	459.44
Telephone	-	545.00
UPS	3,291.73	3,488.66
	1,358,068.29	968,429.29



21. FINANCE COST

Bank Charges
Bank Interest
Credit Card Charges
Interest Paid On Unsecured loan
Interest paid-others
Paytm Charges

7,798.34	5,599.13
183,512.86	136,751.97
14,613.30	12,038.26
4,766.40	3,751.72
	2,791.97
	10,955.89
210,690.90	171,888.93

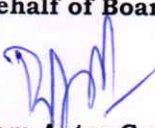
22. EARNING PER SHARE

Face Value of 10/- Each (Previous Year 10/-)

Profit after Taxation
Weighted average number of Equity Shares
Basic and Diluted Earnings Per Share (in `)

728,295.11	584,429.50
15,000.00	15,000.00
48.55	38.96

On behalf of Board of Directors


Dr. Ram Avtar Gupta
Director
DIN-00281135


Pawan Gupta
Director
DIN-00281197



STAR IMAGING AND PATH LAB PRIVATE LIMITED

4B/4 TILAK NAGAR, NEW DELHI-110018

ANNEXURES TO FINANCIAL STATEMENT

Amt in Rs. '00'

Annexure -1: Secured Loans

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Axis Bank Loan MRI	260,036.57	-
Flexi OD Standard Chartered Bank	1,293,505.35	1,412,439.61
HDFC Bank Loan Philips Upgrade	-	320,185.40
HDFC Bank Car Loan Echo 712355	4,009.98	6,054.70
HDFC Bank Car Loan Echo 713063	4,009.98	6,054.70
HDFC Bank Loan against Property	360,780.44	388,921.06
HDFC Bank Loan Philips CT-32 Slice	87,557.00	102,311.95
HDFC Bank Loan Philips MRI	452,290.37	522,500.00
HDFC Bank Loan Car Thar	7,380.34	11,116.13
HDFC Bank Loan Working Capital	(2,383.76)	75,512.76
Standard Chartered Bank Working Capital Loan	-	201,104.06
TOTAL	2,467,186.28	3,046,200.37

Annexure -2: Unsecured Loans

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Dr.R.A Gupta(HUF)	44,009.98	39,720.22
Dr. Ram Avtar Gupta	197,775.42	83,212.96
Mr.Pawan Gupta	242,920.16	293,518.29
TOTAL	484,705.56	416,451.47

Annexure -3 (I): Sundry Creditors

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
EPIQ CVX U/S	28,640.00	-
Abbott Health Care Pvt. Ltd.	33,295.50	26,047.65
Accufine Life Sciences	1,510.85	-
Adisan Medical Solutions	960.52	112.10
Agfa Healthcare India Pvt. Ltd.	20,359.69	10,864.50
Agfa Healthcare Pvt Ltd	-	940.66
Aggarwal Polymers Co.	224.20	-
Aggarwal Sweet Corner	140.00	-
Aircon Technique Pvt Ltd	-	129.80
Akarui Solutions LLP	483.00	516.20
American Institute of Pathology and Laboratory	144.34	-
Amindo Biologics Pvt Ltd	68.25	-
Aneja Stationers	195.88	-
Angel Surgical Co.	2,370.95	-
Alfa Elevators Co.	-	512.60
Anmol Airconditioner	83.30	183.51
Anvi Biomed	-	57.75
Arora Store	-	139.12
A-One Outsourcing	-	118.00
Ashok Chauhan	-	4,935.20
Ashok Kumar	1,217.50	988.88
Ashwani Mittal	495.00	462.50
Aspen Diagnostics Pvt Ltd	1,995.17	-
Awasthi Batteries & Inverter	60.00	-
Aquarium Service	-	35.00
Badshaha Automobiles	68.00	-
Balbir Singh Aquairum Service	35.00	-
Bharija Arts	178.31	-
Bio Chem Diagnostics Services	85.84	-
Bio House Solutions Pvt Ltd	-	3,718.40
Biologic	3,804.46	472.46
Bio-Rad Laboratories India Pvt. Ltd.	3,886.76	3,590.49
Cephied India Pvt Ltd	608.16	-
Compact Diagnostics india Pvt Ltd	1,532.54	1,112.72
Corporate Diagnostics Pvt. Ltd.	146.24	177.22
Deepali Services	5,837.92	-
Diagaid Mediwares Pvt. Ltd.	-	220.50
Dr.Maninder's Diagnostics	-	38.00
Dr. Meditech Surgical & Diagnostics (India) Pvt.Ltd	8,630.87	183.00
Dr. Rajeev Ultrasound Lab Pvt Ltd	30.00	-
Dr.Ajay Yadav	1,170.00	1,202.50



Dr. Aparna Kaur Narula	1,788.00	1,711.25
Dr. Anshu Goel	1,005.86	1,017.50
Dr. Ashish Kumar Fauzdar	-	925.00
Dr. Bishwanath Sahu	4,392.00	2,035.00
Dr. Chaudhari Rohini P	1,932.30	-
Dr. Honey Arora	471.60	675.25
Dr. Jitender Kaur	1,958.40	1,443.00
Dr. Dinesh Gupta	720.00	740.00
Dr. Ghata Aggarwal	1,125.00	1,048.34
Dr. Lalit Kumar	720.00	740.00
Dr. Mantha Sarva Lakshmi	990.00	860.25
Dr. Narinder Kaushal	-	215.22
Dr. Neeraj Bhan Sharma	-	12.45
Dr. Neeraj Wadhwa	4,941.00	-
Dr. Nitin Oberoi	1,800.00	1,850.00
Dr. Nipun Rajpal	8,236.80	8,177.00
Dr. Pooja Singh	-	542.05
Dr. Rameshwar Bishnoi	1,713.60	1,683.50
Dr. Rishabh Rajput	1,058.40	906.50
Dr. Sameer Sood	900.00	925.00
Dr. Sanjeev Gupta	126.66	602.97
Dr. Seema Akhtar Kazmi	-	55.50
Dr. Shipra Garg	1,080.00	1,001.47
Dr. Sharad Gupta	1,822.50	1,810.69
Dr. Sharad Sharma	1,305.00	1,341.25
Dr. Sonika Gupta	900.00	92.50
Dr. Suman Lata	-	259.00
Dr. Varun Singhal	2,144.70	-
Electronic Kingdom	119.90	-
E-Office Solutions	285.09	917.89
Epsilon Healthcare Solutions Pvt Ltd	2,800.00	-
Ezilt Lifescience	-	3,869.08
F1 Technologies	-	645.81
Fairdeal Medicos	244.42	202.19
Fertility Express	414.40	-
Galaxy Motors	78.00	-
Garg Chemicals	192.04	-
Gandhi Electric Co.	-	249.91
Greiner Bio one India Pvt Ltd	-	301.06
Goodwill Diagnostics	526.85	-
Google India Pvt Ltd	325.64	-
Hans Surgical Pvt Ltd	144.48	-
Harish Kumar Arora	34.20	69.60
Hari Om Advertising Co.	-	176.49
Hi Tech Infosys	78.11	-
Info Edge India Pvt Ltd	77.88	-
Infutiv Technology	-	407.75
Invitro Lab Services	324.80	-
ITDose Info Systems Pvt Ltd	-	236.00
Jiwan Furniture	283.20	-
JKM Engineering Work	1,426.40	-
Kardio Surgicare	502.46	-
Kohli Steel Furniture Pvt Ltd	123.90	-
Kohli Minolta Healthcare India Pvt Ltd	8,000.00	-
Lab Care	477.75	421.13
Laxmi Timber Merchants	-	225.92
LCGC Life Sciences LLP	175.82	-
Life Science Enterprises	448.00	-
L K S Enterprises	-	29.76
Malhotra Gift House	119.95	-
M D Glass Co.	103.54	-
Measure Techno Lab	3.60	-
Medical Guru	69.91	-
Medicon Devices	144.48	-
Meditech Traders	249.75	-
Medizen Technology	944.16	-
Meenal Shrama	18,765.00	-
Mehta Motors	255.00	-
Mercury Diagnostics Pvt Ltd	-	29,672.27
Mex India	492.80	-
M H Enterprises	-	531.09
Mr. Abhishek Gupta	765.00	416.25
Mrs. Dakshu Gupta	1,125.00	786.25
National Surgicals	2,587.79	1,542.43
National Advance Healthcare	10,484.02	7,832.84
National Biologicals	2,207.07	780.79
New Delhi Histopathology Lab Services	102.42	-
Oncogenomics Life Sciences	-	896.00
Ortho Clinical Diagnostic India [P] Ltd.	-	3,402.00
OVN Engineers Pvt Ltd	-	60.09
Professional Biotech Pvt Ltd	-	688.48



PSJ Biochem Diagnostics Pvt Ltd	278.63	311.15
Pawan Gandhi Healthcare Pvt Ltd	112.50	231.26
Perfect Computer and Networking Solutions	457.13	-
Rakesh News Agency	19.60	48.55
Ramandeep Singh	22.00	-
Philips India Ltd	7,965.00	-
Pooja Lifafa Store	1,782.44	-
Quality Nursing Services Pvt Ltd	397.19	-
Ramesh Kumar Gupta	694.33	786.39
Royal Diagnostics & Surgicals	336.13	131.21
R.P.Biomedical	1,998.56	2,542.62
SBS Medicare	176.60	187.52
Sri Chand Computers & Laptop	451.20	-
Shri Ram Enterprises	-	1,009.02
Shyam Print & Pack	714.49	-
Siemens Health Care	4,878.54	4,832.10
Sigma Controls	17.70	-
Sigma Diagnostics Services	560.13	102.69
Sirius Star Security	404.47	206.02
SK Enterprises	111.00	-
SLK Graphics	922.76	151.50
SMS Water Grace BMW Pvt Ltd	-	2,064.30
Sneh Biotech	12,513.04	752.08
Spazio International	246.40	-
Speedbio India Pvt Ltd	11,859.90	-
Star Biotech Co.	103.15	38.36
Sandeep Dua	144.00	105.70
Saral Advanced Diag Pvt Ltd	36.00	-
Sunview Electronics	1,217.00	598.00
Supertech Traders	18.88	651.75
Suvega Digital Media Pvt Ltd	172.84	-
Total Diagnostic Services	-	81.38
Transasia Biomedicals Ltd	1,357.00	288.00
Tricog Health India Pvt Ltd	211.20	-
Ultra Tech Laboratories Pvt Ltd	370.52	375.44
Unique International	43.68	-
Vaibhav Enterprises	2,146.10	650.48
Vaibhav Filling Station	-	1,797.12
Vanesa Care Pvt Ltd	-	110.00
Vanguard Solutions	103.60	-
Vardan	25.00	-
Vibles Medicare Pvt Ltd	-	56.64
Vidhyaram	-	37.10
Vivid Global Technologies	-	100.80
Vikas Traders	808.52	112.00
VS Info Solutions	212.70	-
We Designs	430.70	-
We Diagnostics	919.32	126.07
Weldon Biotech India Pvt Ltd	552.83	-
Wipro Ge Healthcare [P] Ltd.[Amc]	37,800.82	40,507.48
Yash Trading Co.	-	676.67
TOTAL	308,486.50	201,459.93

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

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Agfa Health Care Pvt Ltd	3,772.50	-
Amit Kumar	267.55	100.27
Angel Surgical Co.	93.41	-
Arjun Kumar Ram	92.50	-
Ashok	40.25	-
Deepu Saini	70.84	34.80
Dilip Kumar	533.90	769.30
Dr. Vandana Thareja	1,749.42	-
F1 Technologies	176.00	-
Fairdeal Medicos	3.37	-
Fuji Electric Consul Neowatt Pvt Ltd	-	497.94
Ganesh Yadav	845.75	845.75
Harish Kumar Arora	11.70	-
Ginny Power House	-	37.01
Himanshu Singh	427.23	433.10
Jyoti Electricals	330.00	-
Meditech Traders	11.55	-
Naseem Khan	78.95	171.99
National Advance Healthcare	1,443.84	-
National Surgical	458.72	-
Panakj Asthana	160.67	67.15
Perfect Computer and Networking Solutions	56.68	-



Pooja Lifafa Store	239.17	-
Priyanka	-	29.20
Rinkoo	235.50	97.83
Siddhi Enterprises	71,245.55	375.00
SLK Graphics	3,263.04	2,277.55
Sushil Sharma	38.00	39.00
Vaibhav Enterprises	336.00	-
Vanguard Solutions	-	98.00
Vishwas Haldwani	90.95	153.44
	86,073.04	6,027.33

Annexure -4 (I): Expense Payable

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Bonus Payable	14,203.18	10,492.68
Audit fees payable	20.00	295.00
Commission Payable	-	-
EPF Payable	349.08	372.76
ESIC Payable	595.71	524.57
Lab Expenses Payable	1,507.28	-
Printing & Stationery Expenses Payable	357.08	-
Provision for Income Tax	252,912.46	134,677.99
Salary Payable	41,433.26	44,243.49
TDS Payable	18,139.17	174,103.12
TOTAL	329,517.22	364,709.61

Annexure -4 (II): Expense Payable

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Salary Payable	12,982.68	-
TDS Payable	68,607.11	-
	81,589.79	-



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

Amt in Rs. '00'

Annexure -5: Bank Balance

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Axis Bank A/c No. 458469	10,588.27	-
Bank Of India [CA-198]	5,320.21	5,280.73
Bank Of India [CA-478]	(12,246.18)	(11,997.91)
Bank Of India [CA-No.195]	89.40	91.17
HDFC Bank Ltd [CA -016]	32,972.19	36,703.39
Kotak Mahindra Bank	10,639.77	3,767.17
DBS Bank [CA- 1356]	-	2,134.71
ICICI Bank A/c No. 000217	5,849.74	-
Punjab National Bank (PNB) Vikas Puri (15696)	289.76	363.56
SCB CA A/C - 41815	5,288.44	5,692.90
SCB HS A/C - 18688	758,539.16	328,867.51
TOTAL	817,330.75	370,903.23

Annexure -6 (I) Sundry Debtors

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Aggarwal Eye Centre	435.18	195.35
Air India	5,490.37	2,981.20
Amarleela Hospital	5,254.73	2,954.10
Anand Nursing Home	91.80	76.78
Ansari Hospital	1,345.30	1,578.95
Apolo Speciality Hospitals Pvt Ltd	337.05	521.05
Arora Diabetes	-	97.90
Arya Hospital	1,060.69	815.78
B M Gupta Hospital Pvt Ltd	5,854.58	6,138.41
Behl Hospital	361.15	361.15
Bhagat Chandra Hospital	2,554.65	5,671.55
Bhagat Hospital	284.20	240.41
Care New Born & Child Hospital	150.00	-
CDMO	436,411.50	519,496.90
Central Hospital	2,688.61	3,760.62
Clovis Diagnostics	-	360.00
DAK JPSSH	133,589.01	62,636.48
Damien Foundation	143.85	31.05
Delhi Covid (East District)	8,703.00	-
Delhi Covid (North East District)	54,824.00	-
Delhi Covid (South District)	7,689.00	-
Delhi Covid (South West District)	5,484.00	-
Delhi Covid (West District)	153,817.10	-
Delhi Heart & Lung Institute	244.01	135.50
Delhi Pain Management Centre	-	137.10
Diabetic Foot Care Centre	164.70	164.70
Divya Prastha Hospital	6,178.59	724.25
Dr. Ravi Joshi	1.50	-
Dr. Sanjay Arora	1,878.90	1,279.50
East India Imaging and AMP Path lab Pvt Ltd	149.85	-
Family Hospital (TN)	72.00	72.00



Gandhi Hospital	26,746.83	19,280.45
Guru Angad Dev Medical Centre	12,655.56	15,693.40
Goyal Hospital	143.00	-
Gupta Ultrasound & Heart Care Centre	145.50	-
Handa Nursing Home	111.00	279.00
Haryana Receivables	14,753.28	358,199.61
Healing Hands PG Gynaology and Urology Centre	204.10	-
Hemraj Jain Hospital	164.63	242.30
Hudco	586.06	640.56
IGI Airport	3,054.00	-
IGI Airport Rapid Antigen	30.40	-
International	32.00	32.00
Janta X Ray Clinic Pvt Ltd	4,357.90	4,974.67
Jeewan Mala Hospital	423.00	-
Kapoor Medical Centree	473.90	346.40
Kartik Nursing Home	191.39	332.46
Karuna Sindhu Dharamarth Hospital	257.75	-
Khetrapal N Home (HN)	1,471.20	720.80
Khera Hospital	361.92	155.40
Life Care X-Ray Lab	1,080.44	2,037.10
Lotus Hospital	757.30	540.30
Mahajan Polyclinic	474.40	365.73
Mahindru Hospitals Pvt Ltd	748.56	1,106.98
Mata Roop Rani Maggo Hospital	2,593.39	2,590.31
MCD	33.40	33.40
Monga Specialist Clinic	156.95	-
Orthoplus Hospital	348.14	-
POPLI HOSPITAL & DENTAL CLINIC	174.70	224.25
Radimage Technologies Pvt. Ltd.	4,000.00	4,000.00
Raja Garden [T.N]	715.00	280.00
R.G. Stone Hospital	12.50	225.25
Rinkesh Chawla	318.20	755.14
Rosewood Hospital	547.36	-
Sai Superspeciality Centre Pvt Ltd	-	3,263.23
Sanjay Mahindru (HUF)	1,323.53	1,219.16
Sanjeev Liver & Cancer Clinic	-	1,817.55
Sanyams Nursing Home	879.00	-
Siemens Healthcare Pvt Ltd	5,000.00	5,000.00
Shishu Sadan	572.51	604.67
Singhal Hospital	894.51	776.84
Sehgal Nursing Home	380.35	540.57
Shakuntla Hospital	357.40	-
Starmax X Ray and Path Labs	454.55	-
Swastik Hospital	-	52.25
Tarak Hospital India Pvt Ltd	978.28	2,667.37
The Doctors Nest	86.12	-
Thyrocare	510.12	510.12
Tata Communication Transformation Services Ltd.	2,558.24	2,558.24
Tyagi Nursing Home	544.21	1,655.50
Tricog health Services Pvt. Ltd.	849.40	849.40
U.K. Nursing Home	90.00	198.77
Uttrakhand Receivables	-	122,804.98
Uttrakhand Covid Credit RTPCR Mercury	84,315.00	-
Vaidya Hospital	179.50	-
Vikas Hospital	959.57	933.70
Viskho Corporation	10,000.00	10,000.00
Wipro Ge Health Care [P] Ltd.[Vol]	34,025.00	34,025.00
Yadav Clinic	433.45	433.45
Yuvaan Wellness	210.99	210.99



Bharat Pe Receipt	1,110.96	59.98
Center Credit Card Receipts	32,051.59	2,115.94
Cheque Received Account	923.85	7,278.35
IN Lead	11,500.00	11,500.00
Parth Adv	320.10	320.10
Patience Balance	28,626.01	21,608.38
Paytm Receipts	159.34	4,796.48
TOTAL	1,133,676.65	1,261,287.25

Annexure -6 (II) Sundry Debtors (U.P.)

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
DGMH A/C DG BADAUN	48,736.65	28,608.97
DGMH A/C DH AGRA	22,099.45	26,816.42
DGMH A/C DH BAGHPAT	60,307.90	42,372.19
DGMH A/C DH BIJNOR	42,775.57	26,296.41
DGMH A/C DH HAPUR	40,241.74	34,134.11
DGMH A/C DH LUCKNOW	40,716.97	33,671.18
DGMH A/C DH MEERUT	69,817.68	46,684.04
DGMH A/C DH RAMPUR	54,147.73	102,329.76
DGMH A/C MUZAFFARNAGAR	71,645.01	40,932.77
DGMH A/C NOIDA	32,036.03	4,971.85
TOTAL	482,524.73	386,817.70

Annexure -7 (I): Security Deposits

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Bank Gurantee Dehradun	20,000.00	-
Bio Care Technologies	30.00	30.00
CGHS Security Deposit	2,020.00	2,020.00
Cooking Gas	182.06	182.06
DESU	1,289.65	1,289.65
Dishnet DSL Ltd	50.00	50.00
DJB	200.00	200.00
DVB	6,000.40	6,000.40
Dwarka Sec-7	1,090.00	1,090.00
ESI [SECURITY]	1,643.00	1,643.00
Govt of NCT	500.00	500.00
Hari Nagar	500.00	500.00
Janak Puri-II	-	1,200.00
Janak Puri Super Speciality Centre BG	65,000.00	90,000.00
JP-4	8,400.00	8,400.00
Karol Bagh	15,000.00	15,000.00
Mobile Phone	-	3,490.99
MTNL	552.00	552.00
Najafgarh Clinic	4,500.00	4,500.00
Palam Colony	1,650.00	1,650.00
Photo Copier	200.00	200.00
R.O. System	481.88	481.88
Security Deposit For 4B/4 Tilak Nagar	600,000.00	600,000.00
Security Deposit For A-6 Vikas Puri	400,000.00	400,000.00
Security Deposit Ashok Puri Pusa	750.00	750.00
SECURITY DEPOSIT D.SEC-7	1,300.00	1,300.00
Security Deposit Indirapuram	635.00	-



Security Deposit Lajpat Nagar	280.00	280.00
Security Deposit Moti Nagar	705.60	705.60
Security Deposit Noida	340.00	-
Security Deposit Pusa Bhola	5,400.00	5,400.00
Security Deposit Pusa DR.	190.00	190.00
Security Deposit Sangeeta Puri Pusa	750.00	750.00
Security Deposit Tricog Health Home Care	200.00	-
Security Indrapuram	450.00	450.00
Tata Indicom	500.00	500.00
Vikas Puri-1	15,000.00	15,000.00
Vikas Puri-II	800.00	800.00
TOTAL	1,156,589.59	1,165,105.58

Annexure -7 (II): Security Deposits (U.P.)

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Bijnour	14.16	14.16
BSNL	23.99	23.99
Security Deposit	300.00	300.00
	338.15	338.15

Annexure -8: Prepaid Expenses

PARTICULARS	AMOUNT(Rs.) 2020-2021	AMOUNT(Rs.) 2019-2020
Prepaid Insurance	3,433.80	3,433.80
TOTAL	3,433.80	3,433.80

Annexure -8: Advance To Suppliers

PARTICULARS	AMOUNT(Rs.) 2021-2022	AMOUNT(Rs.) 2020-2021
Gulshan and Sons	-	400
Indian Oil Xtra Power Fleet Card	797.43	-
Mercury Diagnostics Pvt Ltd	112,098.39	-
Mr. Pawan Gupta	12,315.22	-
Natfrenz Technologies Pvt Ltd	-	300.00
Philips Electronics India Pvt Ltd	-	7,191.76
Rajat Diagnostic Centre	6,922.09	2,825.23
Sidhi Enterprises	253.97	-
Solar Swipe Systems	6,000.00	-
Star Wellness and Care Foundation	2,746.84	-
Sheshram Morya	-	330.00
Siddhi Enterprises (U.P.)	-	78,034.92
Shiv Shakti Group	-	20,000.00
Viking Motors	1,000.00	-
TOTAL	142,133.94	109,081.91

On behalf of Board of Directors



Dr. Ram Avtar Gupta
Director

Pawan Gupta
Director

STAR IMAGING AND PATH LAB PRIVATE LIMITED
Financial Ratios

Particulars	As at March 31, 2022	As at March 31, 2021
a) Current ratio = Current assets divided by Current liabilities		
Current assets	3,150,374	2,687,032
Current liabilities	805,667	572,197
Ratio	3.91	4.70
%age change from previous year	-16.73%	
b) Debt equity ratio = Total Debt divided by Shareholders equity		
Total debt	2,951,892	3,462,652
Total Equity	150,000	150,000
Ratio	19.68	23.08
%age change from previous year	-14.75%	
<i>Explanation for variance - due to repayment of long term loan during the FY 2021-22</i>		
c) Debt service coverage ratio = Earnings available for debt services divided by Total interest and principal payments		
EBITDA	1,599,811	1,327,578
Interest	699,039	199,174
Ratio	2.29	6.67
%age change from previous year	-65.66%	
<i>Explanation for variance - due to repayment of long term loan during the FY 2021-22</i>		
d) Return on Equity Ratio / Return on Investment Ratio = Net profit after tax divided by Average Shareholder's Equity		
Profit After tax	728,295	584,430
Average Shareholder's Equity	1,937,452	1,209,157
Ratio	0.376	0.483
%age change from previous year	-22.23%	
e) Inventory Turnover Ratio = Cost of material consumed divided by average inventory		
Cost of material Consumed	1,008,149	1,473,780
Closing Stock	7,553	6,172
Ratio	133.49	238.77
%age change from previous year	-44.10%	
f) Trade Receivables turnover ratio = Credit Sales divided by Average trade receivables		
Credit Sales	5,198,340	5,142,302
Average trade receivables	1,616,201	1,648,105
Ratio	3.22	3.12
%age change from previous year	3.09%	



g) Trade payables turnover ratio = Net credit purchases divided by average trade payables		
Credit Purchases	1,009,529	1,473,848
Average trade payables	394,560	207,487
Ratio	2.56	7.10
%age change from previous year	-63.98%	
h) Net capital Turnover Ratio =		
Total sales divided by shareholders equity		
Revenue from operations	6,893,570	5,987,557
Shareholders' Equity	1,937,452	1,209,157
Ratio	3.56	4.95
%age change from previous year	-28.15%	
i) Net profit ratio = Net profit after tax divided by Sales		
Profit after tax	728,295	584,430
Revenue from operations	6,893,570	5,987,557
Ratio	0.11	0.10
%age change from previous year	8.24%	
j) Return on Capital employed = Earnings before interest and taxes (EBIT) divided by Capital Employed		
Profit Before Tax* (A)*	1,037,760	810,957
Finance costs* (B)	210,691	171,889
EBIT (C) = (A)+(B)	1,248,451	982,846
Total equity (D)	1,937,452	1,209,157
Borrowings (including lease liabilities) (E)	2,951,892	3,462,652
Capital Employed (F)=(D)+(E)	4,889,344	4,671,809
Ratio (C)/(F)	0.26	0.21
%age change from previous year	21.37%	



STAR IMAGING AND PATH LAB PRIVATE LIMITED

(Figures in '00)

41. Trade Receivables Ageing

Particulars	Outstanding for following periods from due				Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years
MSME	-	-	-	-	-
Others	1,349,131.00	-	267,070.38	-	-
Disputed Dues- MSME	-	-	-	-	1,616,201.38
Disputed Dues- Others	-	-	-	-	-
	1,349,131.00	-	267,070.38	-	1,616,201.38

42. Trade Payables Ageing

Particulars	Outstanding for following periods from due				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	92,879.64	301,679.90	-	-	394,559.54
Disputed Dues- MSME	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-
	92,879.64	301,679.90	-	-	394,559.54



NOTES TO FINANCIAL STATEMENTS

- 23 **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

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

S.NO.	Particulars	Party	Relation	Amount	Balance at the end of the year
1	Director Remuneration	Pawan Gupta	Director	86,400.00	86,400.00
2	Director Remuneration	Dr. Ram Avtar Gupta	Director	36,000.00	36,000.00
3	Interest on Loan	R.A. Gupta(HUF)	Karta	4,766.40	4,766.40
4	Rent	Dr. Ram Avtar Gupta	Director	18,000.00	-
5	Rent	Sarita Gupta	Relative of Director	18,000.00	-
	Total			163,166.40	127,166.40

- 25 **Details of Secured Loans**

S.NO.	Particulars	Bank	Outstanding Balance	Amount to be paid in upcoming 12 months	secured against
1	Axis Bank Loan MRI	AXIS	260,037		Equipment
2	HDFC Bank Car Loan Echo 712355	HDFC	4,010		Ambulance
	HDFC Bank Car Loan Echo 713063	HDFC	4,010		Ambulance
	HDFC Bank Loan Car Thar	HDFC	7,380		Car
	HDFC Bank Loan against Property	HDFC	360,780		Equipment
	HDFC Bank Loan Philips CT-32 Slice	HDFC	87,557		Equipment
	HDFC Bank Loan Philips MRI	HDFC	452,290		Equipment
3	Flexi OD Standard Chartered Bank	Standard Chartered	1,293,505		

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

The company has provided for all known liabilities.

- 27 **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

- 28 **AUDITOR'S REMUNERATION** includes payment to Auditors:

Particulars	AMOUNT (RS.)	AMOUNT (RS.)
	2021-2022	2020-2021
Statutory Audit Fees	275.00	565.06
Total	275.00	565.06

- 29 **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	-

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

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. 13,297,954/- at the end of the year.

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

33 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, 2022
Future minimum lease payment	NIL
Lease payment recognized in the statement of Profit & Loss account	230,225

34 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.

35 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.

Disclosure in relation to undisclosed income -

36 The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessment under the income tax act 1961 (such as , search or survey or any other relevant provisions of Income tax Act 1961.

Disclosure of transactions with Stuck off companies -

37 The company does not have any transactions with companies struck off under section 248 of companies act , 2013 or section 560 of Companies Act , 1956.

Compliance with Schedule III -

No transaction to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III

- 38
- a) The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.
 - b) The Company doesn't have any Benami Property , where any proceeding has been initiated or pending against the company for holding any Benami Property.
 - c) The Company does not have been declared as willful defaulter by any bank or financial institution.
 - d) The Company doesn't have any charges or satisfaction which is yet to be registered with RoC beyond the statutory period.

39 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
Partner
Membership No. 094765

Place: New Delhi
Date: 09th September'2022



On behalf of Board of Directors

Dr. Ram Avtar Gupta
Director

Pawan Gupta
Director