Date: 13th November 2026

To,
Listing Compliance Department
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Scrip Code: **544482**
Scrip Symbol: **STARIMAGIN**

Dear Sir / Ma'am

Sub: Outcome of the Board meeting held today i.e. Friday, 13th November, 2026

Ref: Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with corresponding circulars and notifications issued thereunder.

Pursuant to Regulations 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held Today i.e. Friday, 13th November, 2026 at 3:00 P.M. (IST) at the registered office of the Company, inter-alia, considered and approved the following:

1. Approved the Unaudited (Standalone and consolidated) financial results of the Company for the Half year ended September 30, 2026, along with the Limited Review Report issued by the Statutory Auditors thereon.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

a) Statement showing the Unaudited (Standalone and Consolidated) Financial Results of the Company for the half year ended September 30, 2026; and

b) Limited Review Report (Standalone and Consolidated) issued by M/s. BHS & Co., Statutory Auditors of the Company, on the aforesaid Unaudited Financial Results.

The aforesaid financial results are also being made available on the Company's website at www.starimaging.in .

The meeting of the Board of Directors commenced at 3:00 p.m. (IST) and concluded at 03:50 p.m. (IST).

You are requested to kindly take the same on record

Thanking you.

For Star Imaging and Path Lab Limited

Md Shadab Khan
Digitally signed by Md Shadab Khan
Date: 2026.11.13 15:55:20 +05'30'

Md Shadab Khan
Company Secretary and Compliance Officer
Membership Number: A74659
Encl: As above

Independent Auditor's Limited Review on unaudited Standalone Financial Results of Star Imaging and Path Lab Limited for the Half Yearly ended September 30, 2026 Pursuant to Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
Star Imaging and Path Lab Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **STAR IMAGING AND PATH LAB LIMITED** ("the company") for the Half Year ended September 30,2026 together with Notes thereon ('The Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on November 13, 2026. Our responsibility is to issue a conclusion on the financial results based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India, specified under section 143(10) of the Companies Act, 2013. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms if Listing Regulations, including the manner in which it is to be disclosed, or that it contains and material mismanagement.

For BHS & Co
Chartered Accountants
Firm Registration No: 016889N

CA Harvinder Singh Bhatia
Partner
M. No.094765
Place : New Delhi
UDIN : 26094765YGYNPH3571
Date : 13th November'2026

Notes to the Unaudited Standalone Financial Results for the Half Year Ended on September 30, 2026

1. The above Unaudited Standalone Financial Results for the half year ended September 30, 2026, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on 13th November , 2026. These results have been subject to a limited review by the Statutory Auditors.

2. These financial results have been prepared in compliance with the Accounting Standards (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.

3. As per the MCA notification dated February 16, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.

4. The company operates in only one segment, namely "Diagnostic Services." Therefore, no segment reporting is applicable.

5. **Details of IPO Proceeds Utilization (as of September 30, 2026):** The proceeds from the IPO amount to Rs. 5,566.40 Lakhs. The object, proposed utilization, and amount utilized as of September 30, 2026, are as follows:

Sr No	Particulars	Total Amount allocated	Total Amount Utilised
1	To Meet Working Capital Requirement	2,500.00	2,500.00
2	Repayment of Loan	1200.00	1200.00
3	Purchase and Installation of Medical Equipments	514.08	514.08
4	General Corporate Expenses	752.82	752.82
3	To Meet the Issue Expenses	599.50	599.50

Unutilized Funds: Since listing, the unutilized IPO proceeds remaining at the end of the previous quarter were fully utilized during the quarter ended September 30, 2026. Accordingly, the entire IPO proceeds have been utilized, and no unutilized IPO proceeds remain as of September 30, 2026.

Notes:

- *Pursuant to the provisions of Section 52(2)(c) of the Companies Act, 2013, the entire expenses incurred for issuing shares through the IPO have been netted off from the Securities Premium Account.*

BHS & CO. CA INDIA FRN: 016889N New Delhi Chartered Accountants

6. The previous year's figures have been regrouped, recast, and rearranged wherever necessary to make them comparable to the current period's classification.

For and On behalf of Board of Director of
Star Imaging and Path Lab Limited

(Pawan Gupta)
Managing Director
DIN 00281197

Place: New Delhi
Date: 13th November 2026

Star Imaging and Path Lab Limited
Registered Office 4B/4, Tilak Nagar, New Delhi-110018, India
CIN NO. L85110DL2004PLC126679

(All amounts in Lakhs, Indian Rupees unless otherwise stated)

Standalone Statement of Assets and Liabilities as at 30 September 2026

PARTICULARS	Note	As at September 30, 2026	As at March 31, 2026
I. Equity and Liabilities			
1. Shareholders Funds			
a.) Share Capital	3	1742.00	1742.00
b.) Reserve and Surplus	4	10643.05	9862.26
		12385.05	**11604.26**
2. Non Current Liabilities			
a.) Long Term Borrowings	5	253.28	658.36
b.) Deferred tax liabilities (net)	6	127.61	128.08
c.) Long Term Provisions	7	105.46	83.88
		486.36	**870.33**
3. Current Liabilities			
a.) Short Term Borrowings	8	1189.58	1408.36
b.) Trade Payables	9		
- Total outstanding dues to micro enterprises and small enterprises		-	-
- Total outstanding dues to creditors other than micro enterprises and small enterprises		537.93	619.99
c.) Other Current Liabilities	10	126.01	153.89
d.) Short Term Provisions	11	350.60	686.00
		2204.12	**2868.25**
TOTAL		**15075.53**	**15342.84**
II. Assets			
1. Non Current Assets			
a.) Property, Plant & Equipment	12		
i.) Tangible Assets		2859.17	2522.56
ii.) Intangible Assets		-	-
b.) Non-current investments	13	.59	.59
c.) Long-term loans and advances	14	1477.28	845.19
d.) Non - Current Assets	15	574.22	511.32
		4911.27	**3879.66**
2. Current Assets			
a.) Trade Receivables	16	6394.66	4987.19
b.) Cash and Other Bank Balances	17	2592.28	5150.51
d.) Short Term Loans and Advances	18	600.84	549.73
e.) Inventories		42.90	37.68
f.) Other Current Assets	19	533.58	738.08
		10164.26	**11463.18**
TOTAL		**15075.53**	**15342.84**

BHS & CO. Chartered Accountants FRN: 016869N New Delhi

STAR IMAGING & PATH LAB LTD. Tilak Nagar

Star Imaging and Path Lab Limited
Registered Office 4B/4, Tilak Nagar, New Delhi-110018, India
CIN NO. L85110DL2004PLC126679
(All amounts in Lakhs, Indian Rupees unless otherwise stated)
Standalone of Unaudited Standalone Financial Results for the Year Ended 30 September 2026

Particulars	Note	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026 (Audited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	20	4894.25	4333.54	4519.14	8852.69	8323.92
Other Income	21	28.18	62.36	37.26	99.62	28.72
Total Revenue (I)		**4922.43**	**4395.90**	**4556.40**	**8952.31**	**8352.64**
Expenses						
Operating Expenses	22	1640.28	1162.85	1348.17	2511.02	2403.33
Cost of Material Consumed	23	407.39	249.57	319.36	568.92	682.19
Employees Benefit Expenses	24	508.21	394.39	408.03	802.42	749.37
Finance Costs	25	33.17	66.58	129.93	196.50	249.89
Depreciation and Amortization Expenses	12	340.68	308.16	285.18	593.34	495.79
Other Expenses	26	925.41	937.73	710.36	1648.09	1638.72
Total Expenses (II)		**3855.14**	**3119.28**	**3201.02**	**6320.30**	**6219.30**
Profit before tax (I-II)		1067.29	1276.62	1355.39	2632.01	2133.34
Tax Expenses						
Current Tax		286.97	326.86	352.10	678.97	538.66
Deferred Tax		.47	-26.51	5.07	-21.44	-3.43
Profit for the year		**780.79**	**923.25**	**1008.35**	**1931.60**	**1591.25**
Earnings per share (Face value ₹ 10)						
Basic Earnings Per Share (₹)		**4.48**	**5.30**	**5.79**	**12.24**	**11.79**
Diluted Earnings Per Share (₹)	27	**4.48**	**5.30**	**5.79**	**12.24**	**11.79**

BHS & CO. CA FRN: 016889N New Delhi Chartered Accountants

STAR IMAGING & PATH LAB LTD. Tilak Nagar New Delhi

Star Imaging and Path Lab Limited
Registered Office 4B/4, Tilak Nagar, New Delhi-110018, India
CIN NO. L85110DL2004PLC126679
(All amounts in Lakhs, Indian Rupees unless otherwise stated)
Standalone Statement of Cash Flow for the Year Ended 30 September, 2026

PARTICULARS		Half Year Ended September 30, 2026	Year Ended March 31, 2026 (Audited)
Cash Flow From Operating Activities			
Profit before tax		1067.29	2632.01
Adjustment from non cash income and expenses			
Depreciation		340.68	593.34
Profit on sale of Fixed Assets		.00	.00
Interest Income on FDR		-26.91	-81.62
Interest expenses		33.17	192.80
Change in working capital:			
Trade Receivables		-1407.47	82.27
Inventories		-5.22	-13.53
Short Term Loans & Advances		-51.11	-42.22
Other Current & non current Assets		141.59	-179.69
Long Term & Short Term Provision		-313.82	106.51
Other Current & Non Current Liabilities		-27.88	22.61
Trade Payable		-82.07	-289.46
Cash Generation From Operations		-331.75	3023.02
Income Tax paid		286.97	678.97
Net Cash Flow From/(Used in) Operating Activities	(A)	-618.72	2344.06
Purchase of Property, Plant and Equipment		-677.29	-1024.65
Sale of Property, Plant and Equipment		.00	1.00
Interest Income on FDR		26.91	81.62
Long Term Loan & Advances		-632.09	-333.10
Net Cash Flow From/(Used in) Investing Activities	(B)	-1282.47	-1275.13
Issue of Share Capital		.00	4966.90
Short Term Borrowings		-218.78	-377.99
Long Term Borrowings		-405.08	-828.70
Interest expenses		-33.17	-192.80
Net Cash Flow From/(Used in) Financial Activities	(C)	-657.04	3567.40
Net increase/(decrease) in Cash and Cash Equivalents		-2558.22	4636.33
Cash and Cash Equivalents at the beginning of the year		5150.51	514.18
Cash and Cash Equivalents at the end of the year		**2592.28**	**5150.51**

BHS & CO. Chartered Accountants FRN: 016809N New Delhi

STAR IMAGING & PATH LAB LTD. Tilak Nagar New Delhi

Independent Auditor's Limited Review on unaudited Consolidated Financial Results of Star Imaging and Path Lab Private Limited for the Half Yearly ended September 30, 2026 Pursuant to Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors of
Star Imaging and Path Lab Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial statements of **STAR IMAGING AND PATH LAB LIMITED** ("the Parent") and its Subsidiaries (the Parent and its Subsidiaries together as referred to as ("the Group"), for the Half Year ended September 30,2026 together with Notes thereon ('The Statement') being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act,2013, and other accounting principles generally accepted in India. Our responsibility is to issue a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the following entities:

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through Subsidiary (As at 30th September'2026)
Staredu Education and Institute Private Limited	Subsidiary	India	59%

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms if Listing Regulations, including the manner in which it is to be disclosed, or that it contains and material mismanagement.

BHS & CO. INDIA FRN-016888N New Delhi Chartered Accountants

6. The Consolidated unaudited financial results, whose interim financial statements/financial information/financial results reflect total assets, total revenues, net cash flow and Company's share of net profit for the year ended on 30 September 2026 as given below, as considered in the consolidated unaudited financial results.

S.No.	Name of Subsidiary	As at 30 September 2026	For the Year ended 31st March 2026		
		Total Assets (Rs. In Lakhs)	Total Revenue (Rs. In Lakhs)	Net Cash Flow (Rs. In Lakhs)	Share of Net Profit (Rs. In Lakhs)
a.	Staredu Education & Training Institute Private Limited	17.32	0.00	(10.06)	(3.58)

7. Our conclusion on the statement is not modified in respect of the above matters.

For BHS & Co
Chartered Accountants
Firm Registration No: 016889N



CA Harvinder Singh Bhatia
Partner
M. No.094765
Place : New Delhi
UDIN : 26094765ZJCGIT1069
Date : 13th November'2026

Notes to the Unaudited Consolidated Financial Results for the Half Year Ended on September 30, 2026

1. The above Unaudited Consolidated Financial Results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on 13th November, 2026. These results have been subject to a limited review by the Statutory Auditors.

2. These financial results have been prepared in compliance with the Accounting Standards (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.

3. As per the MCA notification dated February 16, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.

4. The company operates in only one segment, namely "Diagnostic Services." Therefore, no segment reporting is applicable.

5. **Details of IPO Proceeds Utilization (as of September 30, 2026):** The proceeds from the IPO amount to Rs. 5,566.40 Lakhs. The object, proposed utilization, and amount utilized as of September 30, 2026, are as follows:

Sr No	Particulars	Total Amount allocated	Total Amount Utilised
1	To Meet Working Capital Requirement	2,500.00	2,500.00
2	Repayment of Loan	1200.00	1200.00
3	Purchase and Installation of Medical Equipments	514.08	514.08
4	General Corporate Expenses	752.82	752.82
3	To Meet the Issue Expenses	599.50	599.50

Unutilized Funds: Since listing, the unutilized IPO proceeds remaining at the end of the previous quarter were fully utilized during the quarter ended September 30, 2026. Accordingly, the entire IPO proceeds have been utilized, and no unutilized IPO proceeds remain as of September 30, 2026.

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Notes:

- *Pursuant to the provisions of Section 52(2)(c) of the Companies Act, 2013, the entire expenses incurred for issuing shares through the IPO have been netted off from the Securities Premium Account.*



6. Following subsidiary company/ entity, has been considered in the preparation of the consolidated financial statement in accordance with AS 21.

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September,2026)
Staredu Education and Training Institute Private Limited	Subsidiary	India	59%

7. The previous period figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

For and On behalf of Board of Director of
Star Imaging and Path lab Limited

STAR IMAGING & PATHLABTEC. Tilak Nagar New Delhi

(Pawan Gupta)
Managing Director
DIN 00281197

Place: New Delhi
Date: 13th November 2026

BHS & CO. INDIA FRN: 016889N New Delhi Chartered Accountants

Star Imaging and Path Lab Limited
Registered Office 4B/4, Tilak Nagar, New Delhi-110018, India
CIN NO. L85110DL2004PLC126679

(All amounts in Lakhs, Indian Rupees unless otherwise stated)

Consolidated Balance Sheet as at 30 September 2026

PARTICULARS	Note	As at September 30, 2026	As at March 31, 2026
I. Equity and Liabilities			
1. Shareholders Funds			
a.) Share Capital	3	1742.00	1742.00
b.) Reserve and Surplus	4	10649.06	9868.31
c.) Minority Interest		5.41	5.45
		12396.46	**11615.76**
2. Non Current Liabilities			
a.) Long Term Borrowings	5	253.28	658.36
b.) Deferred tax liabilities (net)	6	127.57	128.04
c.) Long Term Provisions	7	105.46	83.88
		486.32	**870.28**
3. Current Liabilities			
a.) Short Term Borrowings	8	1189.58	1408.36
b.) Trade Payables	9		
- Total outstanding dues to micro enterprises and		-	-
- Total outstanding dues to creditors other than		537.93	619.99
c.) Other Current Liabilities	10	130.30	158.18
d.) Short Term Provisions	11	350.50	685.90
		2208.31	**2872.44**
TOTAL		**15091.09**	**15358.48**
II. Assets			
1. Non Current Assets			
a.) Property, Plant & Equipment	12		
i.) Tangible Assets		2858.00	2521.40
ii.) Intangible Assets		-	-
b.) Non-current investments	13	-	-
c.) Long-term loans and advances	14	1477.28	845.19
d.) Non - Current Assets	15	574.72	511.82
		4910.01	**3878.41**
2. Current Assets			
a.) Trade Receivables	16	6400.73	4993.26
b.) Cash and Other Bank Balances	17	2602.61	5160.90
d.) Short Term Loans and Advances	18	600.84	549.73
e.) Inventories		42.90	37.68
f.) Other Current Assets	19	534.00	738.50
		10181.08	**11480.07**
TOTAL		**15091.09**	**15358.48**

BHS & CO. Chartered Accountants FRN: 016699N New Delhi

STAR IMAGING & PATH LAB LTD. Tilak Nagar New Delhi

Star Imaging and Path Lab Limited
Registered Office 4B/4, Tilak Nagar, New Delhi-110018, India
CIN NO. L85110DL2004PLC126679
(All amounts in Lakhs, Indian Rupees unless otherwise stated)
Consolidated Statement of Profit & Loss Account for the Year Ended 30 September 2026

Particulars	Note	Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026 (Audited)	Year Ended March 31, 2025 (Audited)
Revenue from Operations	20	4894.25	4333.54	4519.14	8852.69	8350.01
Other Income	21	28.18	62.36	37.26	99.62	28.73
Total Revenue (I)		4922.43	4395.90	4556.40	8952.31	8378.74
Expenses						
Operating Expenses	22	1640.28	1162.85	1348.17	2511.02	2414.17
Cost of Material Consumed	23	407.39	249.57	319.36	568.92	682.19
Employees Benefit Expenses	24	508.21	394.39	413.86	808.26	749.37
Finance Costs	25	33.17	66.58	129.93	196.50	249.89
Depreciation and Amortization Expenses	12	340.69	308.16	285.21	593.37	495.85
Other Expenses	26	925.48	937.92	710.36	1648.28	1644.12
Total Expenses (II)		3855.22	3119.48	3206.88	6326.36	6235.59
Profit before tax (I-II)		1067.21	1276.43	1349.52	2625.95	2143.15
Tax Expenses						
Current Tax		286.97	326.86	352.10	678.97	541.32
Earlier Year Tax		-	-	-	-	2.83
Deferred Tax		.47	-26.52	5.07	-21.45	-3.45
Profit for the year		780.71	923.04	1002.49	1925.53	1595.55
Profit Attributable to Parent Co.		-.04	-.12	-3.46	-3.58	4.21
Profit Attributable to Minority Interest		-.04	-.08	-2.40	-2.49	2.93
Profit for the Year after Minority Interest		780.75	923.13	1004.89	1928.02	1592.63
Earnings per share (Face value ₹ 10)						
Basic Earnings Per Share (₹)		4.48	5.30	5.75	11.05	9.16
Diluted Earnings Per Share (₹)	27	4.48	5.30	5.75	11.05	9.16

BHS & CO. FRN: 016889N New Delhi Chartered Accountants

STAR IMAGING & PATH LAB LTD. Tilak Nagar New Delhi

Star Imaging and Path Lab Limited
Registered Office 4B/4, Tilak Nagar, New Delhi-110018, India
CIN NO. L85110DL2004PLC126679
(All amounts in Lakhs, Indian Rupees unless otherwise stated)
Consolidated Statement of Cash Flow for the Year Ended 30 September, 2026

PARTICULARS		Year Ended September 30, 2026	Year Ended March 31, 2026 (Audited)
Cash Flow From Operating Activities			
Profit before tax		1067.21	2625.95
Adjustment from non cash income and expenses			
Depreciation		340.69	593.37
Profit on sale of Fixed Assets		-	-
Interest Income on FDR		-27.17	-81.62
Interest expenses		33.17	192.80
Change in working capital:			
Trade Receivables		-1407.47	82.27
Inventories		-5.22	-13.53
Short Term Loans & Advances		-51.11	-42.22
Other Current & non current Assets		141.59	-179.69
Long Term & Short Term Provision		-313.82	103.75
Other Current & Non Current Liabilities		-27.88	24.84
Trade Payable		-82.07	-289.46
Cash Generation From Operations		**-332.08**	**3016.46**
Income Tax paid		286.97	678.97
Net Cash Flow From/(Used in) Operating Activities	**(A)**	**-619.05**	**2337.50**
Purchase of Property, Plant and Equipment		-677.29	-1024.65
Sale of Property, Plant and Equipment		-	1.00
Interest Income on FDR		27.17	81.62
Long Term Loan & Advances		-632.09	-333.10
Net Cash Flow From/(Used in) Investing Activities	**(B)**	**-1282.21**	**-1275.13**
Issue of Share Capital		-	4966.90
Short Term Borrowings		-218.78	-377.99
Long Term Borrowings		-405.08	-832.20
Interest expenses		-33.17	-192.80
Net Cash Flow From/(Used in) Financial Activities	**(C)**	**-657.04**	**3563.90**
Net increase/(decrease) in Cash and Cash Equivalents		**-2558.29**	**4626.27**
Cash and Cash Equivalents at the beginning of the year		5160.90	534.63
Cash and Cash Equivalents at the end of the year		**2602.61**	**5160.90**

BHS & CO. Chartered Accountants FRN: 016880N New Delhi

STAR IMAGING & PATH LAB LTD. Tilak Nagar New Delhi