



CIAN HEALTHCARE LIMITED

(An ISO 9001:2015 & WHO GMP Certified Co.)

Corporate Office:

2nd Floor, Premdeep Building, Above Latur Urban Co-op. Bank Ltd.,
Lulla Nagar Chowk, Camp-Kondhwa Road, Pune - 411 040.
(Maharashtra) INDIA. Tel.: +91-20-41471234
Email: enquiry@cian.co, cianhealthcare@yahoo.co.in
Web: www.cian.co

Registered Office:

Milkant No. 3339, Block No.1 from South Side, C.S. No. 227/2+3A,
Harpale Park, Opp. Berger Paint, Phursungi, Tal. Haveli, Dist. Pune - 412 308,
(Maharashtra) INDIA. Tele-Fax.: +91-20-26982792

Factory:

Kh. No.: 248, Village Sisona, Bhagwanpur, Roorkee, Haridwar,
Pin - 247 661. Uttarakhand, Tel.: 1332 235352

CIN: L24233PN2003PLC017563

To,
BSE Limited – CRD
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Date: 31.08.2020

Script Code: 542678

Sub: SUBMISSION OF HALF YEARLY/YEAR AUDITED FINANCIAL RESULTS FOR THE HALF YEAR/YEAR ENDED 31ST MARCH, 2020 AS PER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Audited Financials Results for the Half year/Year ended 31st March, 2020 in the form of PDF which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held on Monday, 31st August, 2020.

We are in process to file the aforesaid financial results in the form of XBRL within the stipulated time of 24 hours from the conclusion of the board meeting and the same shall also be hosted at the website of the Company.

You are requested to take on record the Audited Financial Results along with Audit Report for your reference and record.

Thanking You,

Yours Faithfully,

For **Cian Healthcare Limited**


Suraj Shrinivas Zanwar
Managing Director
DIN: 01304850



Encls: Audited Financial Results and Audit Report.



CIAN HEALTHCARE LTD
MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,
C.S.NO.227/2+3A,HARPALE PARK,OPP.BERGER PAINT
PHURSUNGI, TAL. HAVELI,DIST. PUNE-412308
Company Identification Number : L24233PN2003PLC017563

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED MARCH 31, 2020

Particulars	(Rs. In Lakhs)			(Rs. In Lakhs)	
	Half Year Ended		Corresponding 6 months ended in previous year on March 31, 2019	Year Ended	
	31st March 2020	30th September 2019		31st March 2020	31st March 2019
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	2,763.29	2,941.30	2,970.71	5,704.60	6,244.17
Other Operating Revenue	0.01	-0.01	-0.59	-	-
Other Income	66.32	12.58	68.03	78.90	96.02
Total Income	2829.620434	2,953.88	3,038.15	5,783.50	6,340.20
EXPENSES					
Cost of Material Consumed	1,392.00	1,968.30	2,105.21	3,360.31	4,042.24
Operating Expenses	273.07	249.05	476.01	522.12	476.60
Employee Benefit expenses	210.29	249.35	228.93	459.64	562.57
Administrative Expenses	455.35	152.25	179.87	607.60	412.49
Finance Cost	288.21	292.71	273.57	580.92	509.62
Depreciation and amortization expenses	84.68	160.77	179.70	245.46	239.01
Total Expenses	2,703.61	3,072.43	3,443.30	5,776.04	6,242.54
Profit/(Loss) before exceptional items and tax	126.01	-118.56	-405.15	7.46	97.66
Exceptional Items			-3.58	-	-3.58
Profit/(Loss) before tax	126.01	-118.56	-408.74	7.46	94.08
Tax expenses					
(1) Current tax	14.91		-118.59	14.91	16.57
Mat credit entitlement					
(2) Deferred tax	-0.21		11.98	-0.21	11.98
Tax reversal of earlier year					
Profit (Loss) for the period from continuing operations	111.32	-118.56	-302.12	-7.24	65.52
Profit(Loss) from discontinued operations (after tax)					
Profit/loss for the period					
Other Comprehensive Income Items that will not be reclassified to profit or loss :					
Re-measurement gains/ (losses) on defined benefit plans					
Income tax effect					
Items that will be reclassified to profit or loss					
Income tax relating to items that will be reclassified to profit or loss					
Total other Comprehensive Income for the Year, net of tax					
Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)					
Earning per equity share (For continuing operations) :					
i) Basic (₹ per share)	0.48	-0.51	-1.76	-0.03	0.38
ii) Diluted (₹ per share)	0.48	-0.51	-1.76	-0.03	0.38
Earning per equity share (For discontinued operations):					
i) Basic (₹ per share)					
ii) Diluted (₹ per share)					
Earning per equity share (For discontinued & continuing operations):					
i) Basic (₹ per share)	0.48	-0.51	-1.76	-0.03	0.38
ii) Diluted (₹ per share)	0.48	-0.51	-1.76	-0.03	0.38

For and on behalf of Board of Directors
CIAN HEALTHCARE LIMITED
CIN:L24233PN2003PLC017563

Mr. Suraj Zanwar
DIRECTOR
DIN: 01304850



Notes:

1. The Above Financial Results and Statement of Assets and Liabilities were reviewed by th audit committee and then approved by the Board of Directors at their respective meetings held on 31st August,2020

2. The Results for the half year ended on 31st March,2020 are audited by the Statutory Auditors of the company in compliance with the regulation 33 of SEBI (LODR) Regulations,2015

3. The Earing Per Share (EPS) has been computed in accordance with the **Ind AS 33**

4. The consolidated accounts have been prepared as per **Ind AS 110**

5. Consolidation is prepared only for the current financial year only as the acquisition of shares of Subsidiary was done on FY 2019-20.

6. List of Subsidiary as on 31st March 2020

Name of the Entity : Dr. Smiths Biotech Private Limited

Realtionship : Subsidiary

Country of Incorporation : India

% of Ownership : 100%

7. Other Income for the year ended on 31.03.2020 includes Interest on Fixed Deposites, Income from Export benefits & Other Misc. Income

8. The Status of Investors Complaints during the half year ended on 31.03.2020 is as under

Pending at the beginning of the above period: NIL

Received during the above period: NIL

Disposed during the above period: NIL

Remaining unsolved at the end of the above period: NIL

9. Figures of previous year/Period have been regrouped/recasted wherever necessary, in order to make them comparable.

10. The company is primarily engaged in the business of Pharmaceuticals which is single reportable segment for the half year/ year ended 31.03.2020 hence no separate segment reporting is given.

11. As per the MCA Notification dated 16.02.2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations,2009 are

Exempted from the complasory requirement of adoption of IND-AS. Even though the company is not required to adopt the IND-AS, the same has Voluntarily adopted IND-AS.

12. In March 2020, World Health Organisation (WHO) has declared the outbreak of Novel Coronavirus Covid-19, as Pandamic. This Pandamic has been disruption to the regular business operations. The lockdown directives of government had disrupted the supply chains of the company during the Month of March 20. Considering the company is primarily in the business of manufacturing and supplying of Pharmsutical projects which is categorised under essential goods company continued with the manufacturing operations.The management believes that the Impact due to Pandamic may not be sugnificant. However the company's Corpoarate office being in Pune, Maharashtra, the business operations as well as Accounts and Administrative activities were severely impacted as the Company's corporate office is situated in Pune (Maharashtra), under red zone declared by the District Magistrate, Pune (Maharashtra).2. Thereafter, on 08th June, 2020 new guidelines of unlock circulated by the District Collector/Magistrate of Pune to permit the private sector office operations with 10% working staff only., 3. And thereafter in July, 2020 a comprehensive two-phase lockdown has started in Maharashtra's Pune from Monday 13th July, 2020 and will continue till July 23, 2020. Hence the company requested for the extension of submission of Financial reports to the BSE on on 22nd July, 2020

13. For consolidation of Financial Statements, Only current year figures are considered as the shares of Subsidiary Company are acquired in the current year only

For and on behalf of Board of Directors

CIAN HEALTHCARE LIMITED

CIN:L24233PN2003PLC017563


Mr. Suraj Zanwar
DIRECTOR
DIN: 01304850



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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED
MARCH,31 2020

S.No.	Particulars	Note No	As on 31st March 2020	As on 31st March 2019
ASSETS				
A	Non-current assets			
(a)	Property, Plant and Equipment	2.01	2,077.52	2,347.65
(b)	Capital work-in- progress	2.01	2,480.18	637.11
(c)	Property held for sale	2.01	-	-
(d)	Other Intangible Assets	2.01	-	-
(e)	Investments			
	Investment in Shares of Dr. Smiths Biotech Private Limited	2.02	708.84	-
(f)	Deferred tax assets (net)	2.03	-	-
(g)	Other Non Current Assets	2.04	872.11	670.46
B	Current assets			
(a)	Inventories	2.05	1,971.63	1,594.92
(b)	Financial Assets			
	(i) Trade Receivables	2.06	1,994.61	2,222.22
	(ii) Cash and Cash equivalents	2.07	301.85	233.08
	(iii) Other Financial Assets	2.08	205.86	197.94
(c)	Current tax assets (net)	2.09	-	-
(d)	Other current assets	2.10	2,845.19	1,298.78
Total Assets			13,457.80	9,202.16
EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share capital	2.11	2,336.08	1,714.48
(b)	Other Equity	2.12	3,618.69	455.77
Non-current liabilities				
(a)	Financial Liabilities			
	(i) Borrowings	2.13	2,449.04	2,286.48
	(ii) Other financial liabilities			
(b)	Provisions and other non current liabilities			
	Provisions	2.14	62.14	51.73
	Deferred tax liabilities (net)	2.15	135.14	135.35
Current liabilities				
(a)	Financial Liabilities			
	(i) Borrowings	2.16	2,694.19	2,579.25
	(i)(a) Trade payables-MSME	2.17	312.55	312.27
	(i)(b) Trade payables-Others	2.17	1,286.03	1,278.63
	(ii) Other financial liabilities	2.18	97.55	97.55
(b)	Other current liabilities	2.19	426.27	250.47
(c)	Provisions	2.20	40.10	40.18
Total Equity and Liabilities			13,457.80	9,202.16



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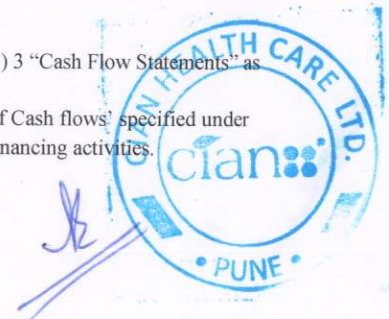
STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH,31 2020

(Rs. in Lakhs)

Particulars	Figures for the current period ended Mar 31 2020	Figures for the current period ended Mar 31 2019
Cash Flow from operating activities		
Net Profit after tax	-7.24	65.52
Adjustment for:		
- Other Comprehensive Income		
- Depreciation and amortization expense	245.46	239.01
- (Profit) / Loss on Sale/Disposal of assets	-	3.58
- Interest Expenses	570.76	485.65
- Interest & Dividend received	-10.86	-5.15
- Deferred Tax Liability	-0.21	11.98
Operating profit before working capital changes	797.90	800.60
(Increase) / Decrease in Other Non Current asset	-201.65	-44.02
(Increase) / Decrease in Inventories	-376.71	-11.67
(Increase) / Decrease in Trade receivables	227.60	334.63
(Increase) / Decrease in Other Current Assets	-1,546.41	-1,123.15
(Increase) / Decrease in Deffered Tax Asset		
(Increase) / Decrease in other financial assets	-7.92	-197.94
Increase / (Decrease) in Provisions	-0.07	-33.56
Increase / (Decrease) in Trade Payables	7.68	1,068.27
Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing		
Increase / (Decrease) in Defferd tax liabilities		
Increase / (Decrease) in Other Current Liabilities	175.80	127.99
Cash generated from operations	-923.79	921.15
Taxes paid		
Net cash from operating activities	-923.79	921.15
Cash flow from Investing activities		
Purchase of fixed assets	-25.33	-592.91
Proceeds from sale of fixed assets/Subsidy	50.00	2.60
(Increase) / Decrease in Capital Work in Progress	-1,843.06	19.07
Interest & Dividend received	10.86	5.15
Purchases of Shares of Dr. Smiths Biotech Private Ltd.	-708.84	
Proceeds / (Repayment) of Other Financial Assets	-	97.55
Net Cash flow from investing activities	-2,516.36	-468.55
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium	3,791.76	330.77
Proceeds from long term borrowings	162.57	-173.16
Proceeds / (Repayment) from / of short term borrowings (Above)	114.95	-2.00
Proceeds from Share Application Money		
Dividend Paid including dividend distribution tax		
Proceeds / (Repayment) for Other Financial Assets	10.41	51.73
Interest paid	-570.76	-485.65
Net Cash flow from Financing Activities	3,508.93	-278.31
Increase / (Decrease) in cash and cash equivalents	68.77	174.30
Cash and cash equivalents at beginning of the year	233.08	58.79
Cash and cash equivalents at end of the year	301.85	233.08

Notes :

- (i) Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3 "Cash Flow Statements" as
- i) Details of Cash and cash equivalents are given in note No.2.06
- ii) The above cash- flow statement have been prepared under the indirect method setout in Ind AS 7, 'Statement of Cash flows' specified under
- iii) Direct Tax paid is treated as arising from operating activities and are not bifurcated between investment and financing activities.
- iv) All figures in brackets indicate outflow.





INDEPENDENT AUDITOR'S REPORT

To the Members of Cian Healthcare Limited

Report on the Audit of the Standalone Financial Statements

Opinion

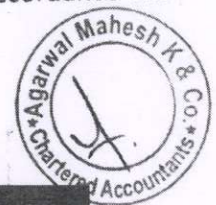
We have audited the accompanying standalone financial results of Cian Healthcare Limited (hereinafter referred to as the "Company"), which comprises the Standalone Balance sheet as at 31st March 2020, the Standalone Statement of Profit and Loss, the Standalone Statement of Changes in Equity, the Standalone Statement of cash flows as at and for the year ended on that date ("standalone financial results"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- (i) are presented in accordance with the Regulation 33 of the Listing Regulation in this regard; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in the applicable accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the standalone state of affairs of the company as at March 31, 2020, the standalone profit, standalone changes in equity and its standalone cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with



these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Emphasis of Matter

We draw your attention to note 12 of the statement which explains the uncertainties and management's assessment of the financial impact on the standalone financial statement of the Group due to the lockdown and other restrictions imposed by the Government of India and other conditions related to COVID19 pandemic situation, for which a definitive assessment in the subsequent period is highly dependent upon the circumstances as they evolve.

Our opinion is not modified in respect of this matter.

Board of Directors Responsibility and those charged with Governance for the Standalone 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 standalone financial statements that give a true and fair view of the standalone financial position, standalone financial performance, change in equity and Standalone cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Going Concern

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.

Company's Board of Directors is also responsible for overseeing the company's financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- a. Identify and assess the risks of material misstatement of the Standalone 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.
- b. Obtain an undertaking of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(1)(i) of the Act, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- d. Conclude on the appropriateness of Management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events and 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 Standalone 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 audit report. However future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements



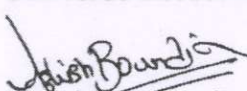
represent the underlying transactions and events in a manner that achieves fair presentation.

- f. We communicate with those charged with governance of the Company and such other entities included in the standalone financial results of which we are the independent auditors 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 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.
- g. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a. The standalone financial results include the result for the half year ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto half year ended 30th September 2019 which was subject to limited review by us.
- b. The standalone financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the company for the year ended March 31 2020 on which we issued an unmodified opinion vide our report dated 31st August 2020.

For Agarwal Mahesh K. & Co.
Chartered Accountants


CA Ashish Boundia
Partner

FRN: 008007C

Membership No. 156089

UDIN No.:- 20156089AAAAAU7148

Place: - Pune

Date: - 31.08.2020





CIAN HEALTHCARE LIMITED

(An ISO 9001:2015 & WHO GMP Certified Co.)

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Email : enquiry@cian.co, cianhealthcare@yahoo.co.in
Web : www.cian.co

Registered Office:

Milkant No. 3339, Block No 1 from South Side, C.S. No. 227/2 + 3A,
Harpale Park, Opp. Berger Paint, Phursungi, Tal. Haveli, Dist. Pune - 412 308
(Maharashtra) INDIA. Tele-Fax: +91-20-26982792

Factory:

Kh. No.: 248, Village Sisona, Bhagwanpur, Roorkee, Haridwar,
Pin - 247 661, Uttarakhand, Tel : 1332 235352

CIN: L24233PN2003PLC017563

CEO & CFO Certificate under Regulation 33(2) (a) of SEBI (LODR) Regulation, 2015

To,
**The Board of Directors of
Cian Healthcare Limited**

A. We have reviewed financial statements and cash flow statement of Cian Healthcare Limited for the Year ended on 31st March, 2020 and to the best of our knowledge and belief:

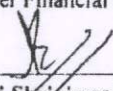
- (1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (2) These statements together present a true and fair view of the listed entity affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are- to the best of our knowledge and belief no transactions entered into by the listed entity, during the year ended 31.03.2020 which are fraudulent, illegal or violative of Company's Code of Conduct.

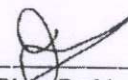
C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditor's and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify, these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

- (i) That there are no significant changes in internal control over financial reporting during the year;
- (ii) That there are no significant changes in accounting policies during the year; subject to changes in the Same and that the same have been disclosed in the Notes to the Financial Statement and
- (iii) That there are no instances of significant fraud of which we become aware and the involvement there in, if any, of the Management or an employee having significant role in the company's internal control system over Financial Reporting.


Mr. Suraj Shrinivas Zanwar
Managing Director
(DIN: 01304850)




Mr. Riyaz Bashir Khan
Whole Time Director and
Chief Financial Officer
(DIN:07578366)

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED MARCH 31, 2020					
Particulars	(Rs. In Lakhs)			(Rs. In Lakhs)	
	Half Year Ended			Year Ended	
	31st March 2020	30th September 2019	Corresponding 6 months ended in previous year on March 31, 2019	31st March 2020	31st March 2019
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	2,768.47	2,941.30		5,708.83	
Other Operating Revenue	0.01	-0.01		-	
Other Income	66.87	19.39		86.27	
Total Income	2,835.35	2,960.69		5,795.10	
EXPENSES					
Cost of Material Consumed	1,392.00	1,968.30		3,359.37	
Operating Expenses	273.12	249.99		523.11	
Employee Benefit expenses	210.71	257.49		468.20	
Administrative Expenses	472.91	167.11		640.02	
Finance Cost	352.58	359.39		711.97	
Depreciation and amortization expenses	284.10	160.77		444.87	
Total Expenses	2,985.42	3,163.06		6,147.54	
Profit/(Loss) before exceptional items and tax	-150.07	-202.37		-352.44	
Exceptional Items	-	-		-	
Profit/(Loss) before tax	-150.07	-202.37		-352.44	
Tax expenses					
(1) Current tax	14.91	-		14.91	
Mat credit entitlement					
(2) Deferred tax	11.41	-		11.41	
Tax reversal of earlier year					
Profit (Loss) for the period from continuing operations	-176.39	-202.37		-378.76	
Profit(Loss) from discontinued operations	-	-		-	
Tax expenses of discontinued operations	-	-		-	
Profit(Loss) from discontinued operations (after tax)	-	-		-	
Profit/loss for the period	-176.39	-202.37		-378.76	
Other Comprehensive Income Items that will not be reclassified to profit or loss :					
Re-measurement gains/ (losses) on defined benefit plans	-	-		-	
Income tax effect	-	-		-	
Items that will be reclassified to profit or loss	-	-		-	
Income tax relating to items that will be reclassified to profit or loss	-	-		-	
Total other Comprehensive Income for the Year, net of tax	-	-		-	
Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	-176.39	-202.37		-378.76	
Earning per equity share (For continuing operations) :					
i) Basic (₹ per share)	-0.76	-0.87		-1.62	
ii) Diluted (₹ per share)	-0.76	-0.87		-1.62	
Earning per equity share (For discontinued operations):					
i) Basic (₹ per share)	-	-		-	
ii) Diluted (₹ per share)	-	-		-	
Earning per equity share (For discontinued & continuing operations):					
i) Basic (₹ per share)	-0.76	-0.87	-	-1.62	-
ii) Diluted (₹ per share)	-0.76	-0.87	-	-1.62	-

For and on behalf of Board of Directors
 CIAN HEALTHCARE LIMITED
 CIN:L24233PN2003PLC017563

Mr. Suraj Zanwar
 DIRECTOR
 DIN: 01304850



Consolidated Statement of Assets and Liabilities for Cian Healthcare Limited and its subsidiary
Dr. Smiths Biotech Private Limited as on 31.03.2020

Sr. No.	Particulars	Amount (Rs.in Lakhs) As on 31.03.2020
1	Assets	
A	Non-current Assets	
(a)	Property, Plant and Equipment	3,942.60
(b)	Capital work-in- progress	2,502.59
(c)	Property held for sale	-
(d)	Other Intangible Assets	-
(e)	Investments	-
	Goodwill on purchases of Shares of Dr. Smiths Biotech Private Limited	488.84
(f)	Deferred tax assets (net)	-
(g)	Other Non Current Assets	1,020.93
B	Current Assets	
(a)	Current investments	-
(b)	Inventories	1,971.63
(c)	Trade receivables	1,998.56
(d)	Cash and cash equivalents	445.35
(e)	Short-term loans and advances	205.86
(f)	Other Financial Assets	-
(g)	Other current assets	3,066.40
	Total Assets	15,642.77
2	EQUITY AND LIABILITIES	
A	Equity	
	Equity Share capital	2,336.08
	Other Equity	3,482.99
B	Non Current Liability	
(a)	Financial Liabilities	
	(i) Borrowings	4,583.76
	(ii) Other Financial Liabilities	-
(b)	Provision and Other Financial Liabilities	
	(i)Provisions	62.14
	(ii)Deferred Tax Liabilities (Net)	174.37
C	Current Liabilities	
(a)	Financial Liabilities	
	(i) Borrowings	2,731.86
	(ii)(a) Trade payables-MSME	344.60
	(ii)(b) Trade payables-Others	1,348.45
	(iii) Other financial liabilities	97.55
(b)	Other current liabilities	427.17
(c)	Provisions	53.79
	Total Liabilities	15,642.77

For and on behalf of Board of Directors
CIAN HEALTHCARE LIMITED
CIN:L24233PN2003PLC017563

Mr. Suraj Zanwar
DIRECTOR
DIN: 01304850



Consolidated Statement of Cash Flow for Cian Healthcare Limited and its subsidiary Dr. Smiths Biotech Private Limited as on 31.03.2020

(Rs. In Lakhs)

Particulars	Consolidated Cashflow for the current period ended on Mar 31,2020
Cash Flow from operating activities	
Net Profit after tax	-378.76
Adjustment for:	
- Other Comprehensive Income	
- Depreciation and amortization expense	444.87
- (Profit) / Loss on Sale/Disposal of assets	
- Interest Expenses	701.81
- Interest & Dividend received	-18.23
- Deferred Tax Liability	-0.21
Operating profit before working capital changes	749.49
(Increase) / Decrease in Other Non Current asset	-201.65
(Increase) / Decrease in Inventories	-376.71
(Increase) / Decrease in Trade receivables	227.09
(Increase) / Decrease in Other Current Assets	-1,542.86
(Increase) / Decrease in Deffered Tax Asset	-
(Increase) / Decrease in other financial assets	-7.92
Increase / (Decrease) in Provisions	11.01
Increase / (Decrease) in Trade Payables	224.03
Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing	-108.73
Increase / (Decrease) in Defferd tax liabilities	11.62
Increase / (Decrease) in Other Current Liabilities	175.17
Cash generated from operations	-839.47
Taxes paid	
Net cash from operating activities	-839.47
Cash flow from Investing activities	
Purchase of fixed assets	-96.41
Proceeds from sale of fixed assets/Subsidy	50.00
(Increase) / Decrease in Capital Work in Progress	-1,864.44
Interest & Dividend received	18.23
Purchases of Shares of Dr. Smiths Biotech Private Ltd.	-708.84
Proceeds / (Repayment) of Other Financial Assets	-142.62
Net Cash flow from investing activities	-2,744.08
Cash flow from financing activities	
Proceeds from issuance of Share Capital including share premium	3,791.76
Proceeds from long term borrowings	813.83
Proceeds / (Repayment) from / of short term borrowings (Above)	114.95
Proceeds from Share Application Money	-
Dividend Paid including dividend distribution tax	-
Proceeds / (Repayment) for Other Financial Assets	-332.04
Interest paid	-701.81
Net Cash flow from Financing Activities	3,686.68
Increase / (Decrease) in cash and cash equivalents	103.13
Cash and cash equivalents at beginning of the year	342.22
Cash and cash equivalents at end of the year	445.35

For and on behalf of Board of Directors

CIAN HEALTHCARE LIMITED

CIN:L24233PN2003PLC017563

Mr. Suraj Zanwar
DIRECTOR
DIN: 01304850





INDEPENDENT AUDITOR'S REPORT

To the Members of Cian Healthcare Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial results of Cian Healthcare Limited (hereinafter referred to as the "Holding Company") and its subsidiary (the Parent & Subsidiary referred to as the "Group"), which comprises the Consolidated Balance sheet as at 31st March 2020, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity, the Consolidated Statement of cash flows as at and for the year ended on that date ("consolidated financial results"), attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results:

- (i) Include the annual financial results of the following entities:

Holding Company

- Cian Healthcare Limited

Subsidiary Company

- Dr. Smiths Biotech Private Limited

- (ii) Is presented in accordance with the Regulation 33 of the Listing Regulation in this regard; and
- (iii) give a true and fair view in conformity with recognition and measurement principles laid down in the applicable accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2020, the consolidated profit, consolidated changes in equity and its consolidated cash flows for the year ended on that date.



Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Emphasis of Matter

We draw your attention to note 12 of the statement which explains the uncertainties and management's assessment of the financial impact on the consolidated financial statement of the Group due to the lockdown and other restrictions imposed by the Government of India and other conditions related to COVID19 pandemic situation, for which a definitive assessment in the subsequent period is highly dependent upon the circumstances as they evolve.

Our opinion is not modified in respect of this matter.

Board of Directors Responsibility and those charged with Governance for the Consolidated 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 consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, change in equity and Consolidated cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Going Concern

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.

Company's Board of Directors is also responsible for overseeing the company's financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- a. Identify and assess the risks of material misstatement of the Consolidated 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.
- b. Obtain an undertaking of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(1)(i) of the Act, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- d. Conclude on the appropriateness of Management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events and 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 Consolidated 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 audit report. However future events or conditions may cause the Company to cease to continue as a going concern.

- e. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entity included in the consolidated financial results, which has been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- g. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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 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.
- h. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



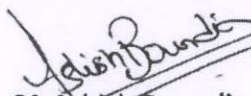
Other Matters

- a. The consolidated financial result includes audited financial results of one subsidiary named Dr. Smiths Biotech Private Limited, whose financial statement reflects total asset of Rs. 2404.97 lakhs as at 31st March 2020, total revenue of Rs. 12.54 lakhs for the year ended 31st March 2020, total net loss after tax is Rs. 371.52 for the year ended on that date. The financial statement of subsidiary has been audited by other auditors whose reports have been furnished to us by the management and our opinion and conclusion on the statement, in so far as it relates to the amounts and disclosure included in respect of the subsidiary, is based solely on the reports of the other auditor and the procedure performed by us as stated under Auditor's responsibility section above.

Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of other auditors.

- b. The consolidated financial results also includes the Group's share of loss after tax and total comprehensive loss of Rs. 176.39 Lakhs and Rs. 378.76 Lakhs for the year half year and year ended March 31, 2020 respectively, as considered in the statement.
- c. The consolidated financial results include the result for the half year ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto half year ended 30th September 2019 which was subject to limited review by us.
- d. The consolidated financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which company's shares are listed. These results are based on and should be read with the audited consolidated financial statement of the company for the year ended March 31 2020 on which we issued an unmodified opinion vide our report dated 31st August 2020.

For Agarwal Mahesh K. & Co.
Chartered Accountants


CA Ashish Boundia
Partner

FRN: 008007C

Membership No. 156089

UDIN No.:- 20156089AAAAAT4430

Place: - Pune

Date: - 31.08.2020



Corporate Office:

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Lulla Nagar Chowk, Camp-Kondhwa Road, Pune - 411 040.
(Maharashtra) INDIA. Tel.: +91-20-41471234
Email: enquiry@cian.co, cianhealthcare@yahoo.co.in
Web: www.cian.co

Registered Office:

Milkant No. 3339, Block No.1 from South Side, C.S. No. 227/2+3A,
Harpale Park, Opp. Berger Paint, Phursungi, Tal. Haveli, Dist. Pune - 412 308,
(Maharashtra) INDIA. Tele-Fax.: +91-20-26982792

Factory:

Kh. No.: 248, Village Sisona, Bhagwanpur, Roorkee, Haridwar,
Pin - 247 661. Uttarakhand, Tel.: 1332 235352

CIN: L24233PN2003PLC017563

To,
BSE Limited – CRD
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Date: 31.08.2020

Script Code: 542678

Subject: Declaration on Audited Financial Result in compliance with the Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir(s),

Pursuant to second proviso to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We, the Board of Directors of Cian Healthcare Limited, hereby declare that the Statutory Auditor of the Company, M/s. Agarwal Mahesh K. & Co, Chartered Accountant (FRN: 008007C) has issued the Audit Report with unmodified opinion on the Standalone and consolidated Audited Financial Results of the Company for the half year and year ended 31st March, 2020.

Request you to please take the above details on record.

Thanking You,

Yours Faithfully,

For Cian Healthcare Limited

Suraj Shrinivas Zanwar
Managing Director
DIN: 01304850

