



CIAN HEALTHCARE LIMITED

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

(Company under Corporate Insolvency Resolution Process)

Registered & Corporate Office:

Office No.: 301, 3rd Floor, Konark Icon, Mundhwa - Kharadi Rd,
Kirtane Baugh, Magarpatta, Hadapsar, Pune - 411028
Email: enquiry@cian.co, cianhealthcare@yahoo.co.in
Web: www.cian.co

Factory:

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

CIN: L24233PN2003PLC017563

Ref. No.: CIAN/BSE-CIRP/2025-26/28

Date: Friday, November 14, 2025

To,
The Manager-Listing,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001,

Ref: BSE Scrip Code: 542678

Symbol: CHCL

ISIN: INE05BN01019

Subject: **Disclosure pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by Cian Healthcare Limited ("Company").**

Reference:

- a) **Disclosure under Corporate Insolvency Resolution Process (CIRP) pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) read with Schedule III Part A, Para A Regulations, 2015,**
- b) **Declaration of un-audited Standalone Financial Results of the Company for the half year ended on September 30, 2025, along with the Limited Review Reports issued thereon.**

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), and other applicable circulars issued by the Securities and Exchange Board of India, read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (as amended by SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024), we, Cian Healthcare Limited ("**Company**") hereby inform you that the Resolution Professional ("**RP**") considered, approved and taken on record the Un-audited Standalone Financial Results of the Company for the half year ended on September 30, 2025, ("**Financial Results**") along with the Limited Review Reports thereon, issued by M/s. S S R C A & Co., Chartered Accountants, Statutory Auditors of the Company.

Since the Wholly Owned Subsidiary of the Company, namely, M/s. Dr. Smiths Biotech Private Limited has been admitted to CIRP vide Order of Hon'ble National Company Law Tribunal ("**NCLT**") dated April 28, 2025, as a result of which, the financial information in relation to the Wholly Owned Subsidiary of the Company for the half year ended on September 30, 2025, could not be retrieved, which subsequently leads to the non-finalisation of consolidated Financial results of the Company.

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Furthermore, the Company shall separately furnish the Consolidated Financial Results along with a Limited Review Report for the half year ended September 30, 2025, upon the receipt of the requisite financial data from the Resolution Professional ("RP") of the Wholly Owned Subsidiary of the Company.

Further, in continuation of our intimation vide Ref. No.: CIAN/BSE-CIRP/2025-26/21 dated September 26, 2025, regarding the intimation for closure of Trading Window, pursuant to the provisions of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (as amended) along with Prohibition of Insider Trading Code of the Company, the trading window for dealing in securities of the Company, has been closed from October 01, 2025, and will continue to remain closed till November 16, 2025 (both days inclusive), for its Designated Persons/ Connected Persons and their immediate relatives for prevention of insider trading.

Accordingly, we enclose herewith the following:

- a) The un-audited Standalone Financial Results of the Company for the half year ended on September 30, 2025, which are enclosed herewith as **Annexure-A**.
- b) Limited Review Reports as issued by the Statutory Auditors of the Company, namely M/s. S S R C A & Co. is enclosed herewith as **Annexure-B**.

The above-stated disclosure is also being submitted in XBRL mode.

The results and this disclosure will also be hosted on the website of the Company at www.cian.co

Kindly take the above information on record and oblige.

Thanking you,
Yours sincerely,
For **Cian Healthcare Limited**

ROSHEN
CHORDIYA
Digitally signed by
ROSHEN CHORDIYA
Date: 2025.11.14
20:38:53 +05'30'

ROSHEN CHORDIYA

Resolution Professional, In the Matter of Cian Healthcare Ltd.
IBBI Registration No.: IBBI/IPA-001/IP-P02840/2023-2024/14347
(Email For Correspondence: cirp.cianhealthcare@gmail.com,
Address: 114, Solaris Hubtown, N. S. Phadke Marg,
Near East West Flyover, Andheri (E), Mumbai-400069)
Place: Pune

Enclosed: As above

CIAN HEALTHCARE LIMITED

CIN: L24233PN2003PLC017563

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30TH SEPT 2025

(AMOUNT IN RS IN LAKHS UNLESS OTHERWISE STATED)

Particulars		Half Year Ended		Year Ended
		30 Sept 2025 Unaudited	30 Sept 2024 Unaudited	31 March 2025 Audited
1	CONTINUING OPERATIONS			
	Income from operations	1,132.17	1,854.68	3,088.23
	Other income	62.82	6.39	25.27
	Total Income	1,194.99	1,861.07	3,113.50
2	Expenses			
	Cost of materials consumed	926.06	929.22	1,858.28
	Purchases of Trading Goods	20.37	83.30	147.67
	Changes in inventories of finished goods, work-in-progress	93.50	69.52	23.21
	Other Operating Expenses	109.53	207.55	334.39
	Employee benefits expenses	222.95	377.70	665.04
	Finance costs	0.33	197.76	203.96
	Depreciation and amortisation expense	106.32	154.25	260.61
	Other expenses	127.01	188.67	362.39
	Total expenses	1,606.06	2,207.97	3,855.55
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	-411.07	-346.90	-742.05
4	Exceptional items	0.43	1,205.12	1,225.37
5	Profit / (Loss) before extraordinary items and tax (3±4)	-411.50	-1,552.01	-1,967.42
6	Extraordinary items	-	-	-
7	Profit / (Loss) before Tax (5±6)	-411.50	-1,552.01	-1,967.42
1	Tax expenses/ (credit)			
	(a) Current tax expense for current year - MAT	-	-	-
	(b) Tax expense relating to prior years	-	-	-3.87
	(c) Deferred tax	7.37	-	2.10
	Total Tax Expense	7.37	-	-1.77
2	Net profit / (Loss) for the period/year after tax (7±8)	-418.87	-1,552.01	-1,965.65
3	Other comprehensive income (including tax effect)			
	Items that will not be reclassified to profit or loss (Net of tax) in subsequent period	-	-	-
	Total comprehensive income/ (loss) for the period/year (9±10)	-418.87	-1,552.01	-1,965.65
4	Paid up equity share capital (Face Value Rs. 10 per share)	2,499.58	2,499.58	2,499.58
5	Other Equity	-	-	-
6	Earnings per share (before extra-ordinary and exceptional Items)			
	Basic ₹	-1.67	-1.39	-2.96
	Diluted ₹	-1.67	-1.39	-2.96
7	Earnings per share (after extra-ordinary and exceptional Items)			
	Basic ₹	-1.68	-6.21	-7.86
	Diluted ₹	-1.68	-6.21	-7.86

For Cian Healthcare Limited (IN CIRP)

CIN: L24233PN2003PLC017563

Roshen Chordiya

As Resolution Professional

IBBI Reg.No.: IBBI/PA-001/IP-P02840/2023-2024/14347

Date : 14/11/2025

Place : Pune



For and on behalf of Board of Directors

Cian Healthcare Limited

CIN: L24233PN2003PLC017563

Mr. Suraj Zangwar

Director with Suspended Powers

DIN: 01304850

Date : 14/11/2025

Place : Pune



CIAN HEALTHCARE LIMITED

CIN: L24233PN2003PLC017563

Statement Of Standalone Unaudited Financial results for the six months ended 30th Sept 2025

(AMOUNT IN RS IN LAKHS UNLESS OTHERWISE STATED)

Particulars		As at 30 Sept 2025 (Unaudited)	As at 31 March 2025 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	2,499.58	2,499.58
	Reserves and surplus	1,297.07	1,715.93
2	Non-current liabilities		
	Long-term borrowings	37.48	37.48
	Deferred tax liabilities (net)	100.67	93.32
	Other long-term liabilities	85.05	85.05
	Long-term provisions	82.69	76.70
		4,102.54	4,508.05
3	Current liabilities		
	Short-term borrowings	3,961.53	3,961.92
	Trade payables	-	-
	a) Total outstanding dues of micro enterprises and small enterprise	966.36	733.61
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,660.49	2,653.68
	Other current liabilities	1,765.06	2,321.08
	Short-term provisions	74.51	89.16
		9,427.95	9,759.45
	TOTAL	13,530.48	14,267.50
B	ASSETS		
1	Non-current assets		
	Property, Plant and equipment & Intangible Assets	-	-
	(i) Tangible Assets	2,229.58	2,331.65
	(ii) In-tangible Assets	-	-
	(iii) Capital work-in-progress	1,506.60	1,506.60
	Non-current investments	708.84	708.84
	Long-term loans and advances	1,202.20	1,198.04
	Other non-current assets	1,782.41	1,825.17
		7,429.63	7,570.30
2	Current assets		
	Inventories	2,303.64	2,562.11
	Trade receivables	1,792.79	1,554.42
	Cash and cash equivalents	1,069.72	1,765.65
	Short-term loans and advances	452.11	417.56
	Other current assets	482.59	397.47
		6,100.85	6,697.20
	TOTAL	13,530.48	14,267.50

For Cian Healthcare Limited (IN CIRP)

CIN: L24233PN2003PLC017563

Roshen Chordiya

As Resolution Professional

IBBI Reg.No.: IBBI/IPA-001/IP-P02840/2023-2024/14347

Date : 14/11/2025

Place : Pune



For and on behalf of Board of Directors

Cian Healthcare Limited

CIN: L24233PN2003PLC017563

Mr. Suraj Zanwar

Director with Suspended Powers

DIN: 01304850

Date : 14/11/2025

Place : Pune



Statement of Standalone Unaudited Cash Flow Statement as on 30th September 2025

(AMOUNT IN RS IN LAKHS UNLESS OTHERWISE STATED)		Half Year Ended	
Particulars	30 Sept 2025 Unaudited	30 Sept 2024 Unaudited	
Cash Flow from operating activities			
Net Profit after tax	-418.87	-1,552.01	
Adjustment for:			
- Depreciation and amortization expense	106.32	154.25	
- Interest Expenses	-	197.76	
- Interest & Dividend received	-23.18	-6.39	
- Deferred Tax expenses	7.37	-	
Operating profit before working capital changes	-328.37	-1,206.39	
Increase / (Decrease) in Trade Payables	239.57	68.94	
Increase / (Decrease) in Other Current Liabilities	-555.95	1,114.42	
Increase / (Decrease) in Other Non Current Liabilities	-	282.20	
Increase / (Decrease) in Provisions	-8.66	-68.37	
(Increase) / Decrease in Inventories	258.47	84.96	
(Increase) / Decrease in Trade Receivables	-238.37	-28.04	
(Increase) / Decrease in Other Current Assets	-85.42	704.56	
(Increase) / Decrease in Other Non Current Asset	42.76	225.73	
(Increase) / Decrease in Short-Term loans and advances	-34.55	-685.16	
Cash used in operations	-710.53	492.87	
Net cash generated from/(used in) operating activities	-710.53	492.87	
Cash flow from Investing activities			
Purchase of property, plant and equipment, intangible assets	-4.04	-2.75	
(Increase) / Decrease in Capital Work in Progress	-	-35.80	
Interest & Dividend received	23.18	6.39	
Net cash used in investing activities	19.14	-32.16	
Cash flow from financing activities			
Proceeds from long term borrowings	-0.00	292.22	
Proceeds / (Repayment) from / of short term borrowings	-0.39	-463.54	
Proceeds / (Repayment) for Other Financial Assets	-4.16	-75.05	
Interest paid	-	-197.66	
Net cash (used in)/generated from financing activities	-4.55	-444.03	
Increase / (Decrease) in cash and cash equivalents	-695.93	16.67	
Cash and cash equivalents at beginning of the year/Period	1,765.65	72.73	
Cash and cash equivalents	1,069.72	89.40	
Cash in Hand	0.22	0.26	
With banks - on current account	11.04	15.66	
With banks -In Depsoits account	1,058.46	73.49	
Cash and cash equivalents as per Balance Sheet	1,069.72	89.40	

CIAN HEALTHCARE LIMITED
CIN: L24233PN2003PLC017563

Notes :

i) The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

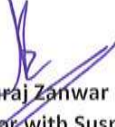
ii) All figures in brackets/Negative indicate outflow.

For Cian Healthcare Limited (IN CIRP)
CIN: L24233PN2003PLC017563

For and on behalf of Board of Directors
Cian Healthcare Limited


Roshen Chordiya
As Resolution Professional
IBBI Reg.No.: IBBI/IPA-001/IP-P02840/2023-2024/14347
Date : 14/11/2025
Place : Pune




Mr. Suraj Zanwar
Director with Suspended Powers
DIN: 01304850
Date : 14/11/2025
Place : Pune



Limited Review Report on unaudited half yearly and year to date Financial Results of the Cian Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Resolution Professional,

Cian Healthcare Limited (a Company under CIRP vide NCLT order dated 11th June 2024)

Corporate Insolvency Proceedings as per Insolvency and Bankruptcy Code, 2016 (IBC)

1. The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") admitted an Insolvency and Bankruptcy petition filed by an operational creditor against Cian Healthcare Limited ("the Company") and ordered the commencement of Corporate Insolvency Resolution Process (CIRP) of Cian Healthcare Limited, the Holding Company/Corporate Debtor, vide its Order dated 11th June 2024 and Mr. Roshen Chordiya was appointed as the Interim Resolution Professional by, the NCLT. Further the Petition was withdrawn by NCLT in order dated 20th June 2024. Thereafter, the order commencement of CIRP was restored from 14th August 2024. The Committee of Creditors ('COC') at its meeting held on 21st February 2025 approved the appointment of Mr. Roshen Chordiya, Interim Resolution Professional as Resolution Professional as per Section 22 (2) of Insolvency & Bankruptcy Code, 2016, which has been confirmed by NCLT vide its order dated 20th March 2025, with a direction to initiate appropriate action contemplated, with extant provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules.
2. In view of pendency of the Corporate Insolvency Resolution Process (CIRP), the powers of the Board of Directors of the Company have been suspended, and the management of the affairs of the Company and power of the Board of Directors are now vested with the Resolution Professional, and the Statement is being signed by the Resolution Professional in exercise of such powers.
3. We were engaged to review the accompanying statement of unaudited standalone financial results of Cian Healthcare Limited ('the Company') for the half year ended September 30, 2025 and for the year-to-date results for the period from April 1, 2025 to September 30, 2025 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
4. This statement, which is the responsibility of the Company's Management and has been approved by the RP, has been prepared in accordance with the recognition and measurement principles laid down in AS 25 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India.

5. 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 people 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 specified under Section 143(10) of the Companies Act, 2013 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.

Basis for Disclaimer of Opinion-

For the **paragraphs (a) to (h) mentioned below**, we are unable to comment on the elements of unaudited standalone financial results- which may require necessary adjustments/disclosures in the unaudited standalone financial results. These adjustments, when made, may have a material and pervasive impact on the outcome of the unaudited standalone financial results for the six months ended 30th September 2025. Accordingly, pending these adjustments and unavailability of sufficient and appropriate evidence in respect of these matters, we are unable to express our conclusion on the unaudited standalone financial results of the Company.

- a) We draw attention to the fact that the Company has been admitted into the Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016. The determination of obligations and liabilities in respect of various claims submitted by operational creditors, financial creditors, employees, and other parties, including claims relating to guarantee obligations and interest payable on loans, is pending. Pending such reconciliation and final determination by the Resolution Professional and the Adjudicating Authority, we are unable to comment on the adjustments, if any, that may be required to these unaudited standalone financial results.
- b) As described in **Note 4** of the unaudited standalone financial results, we have been informed that the operational creditors/financial creditors/employee's/statutory authorities and other creditors including claims for guarantee obligation have been submitted to the RP. The overall obligations and liabilities including interest and principal amount of borrowings shall be determined during the Corporate Insolvency Resolution Process ("CIRP") upon final approval and implementation of the Resolution Plan. Accordingly, no accounting impact has been recorded in respect of any excess, short, or non-receipt of claims or for any modifications to obligations pending reconciliation and final determination under the approved Resolution Plan. Consequently, we are unable to comment on possible adjustments, if any, that may arise pending reconciliation and determination of the final obligations.
- c) As informed by the RP and disclosed to the Stock Exchange pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, the Hon'ble NCLT, Mumbai Bench-VI, in its hearing held on 06 November 2025, has orally pronounced and marked the matter "Reserved for Order" in connection with the application for approval of the Resolution Plan submitted by Mr. Pradeep Kumar Jain, the Successful Resolution Applicant, in CP No. (IB)/149(MB)2022. The written order of the Hon'ble NCLT and the details of the approved Resolution Plan are awaited.

- d) Under Note 3 to the financial results, management is responsible for assessing the Company's ability to continue as a going concern and for disclosing, as applicable, matters related to going-concern uncertainty. In terms of Section 20 of the Insolvency and Bankruptcy Code, 2016, it is incumbent upon the Resolution Professional (RP) to manage the operations of the Company as a going concern during the Corporate Insolvency Resolution Process (CIRP). Accordingly, these unaudited standalone financial results have been prepared on a going-concern basis. The Company has incurred a net loss during the half-year ended 30 September 2025, its current liabilities exceed current assets, resulting in negative working capital, and it has defaulted in meeting certain debt and other obligations. Further the Resolution Plan submitted by the Successful Resolution Applicant has been orally pronounced as "Reserved for Order" by the Hon'ble NCLT, Mumbai Bench-VI on 06 November 2025, and the final written order and implementation details are awaited.
- e) Pending final approval and implementation of the Resolution Plan by the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench, the Company has not recognized any interest (including additional or penal interest) on outstanding borrowings for the half-year ended 30 September 2025. This treatment is in line with the provisions of the IBC, under which the determination of such obligations rests with the CIRP process. Accordingly, no provision for interest on borrowings has been made in these unaudited standalone financial results for the said period.
- f) We draw attention to the investment of ₹708.84 lakhs made by the Company in its subsidiary, Dr. Smiths Biotech Private Limited. The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") has admitted an insolvency petition filed by a financial creditor against the said subsidiary and, vide its order dated 28 April 2025, has ordered the commencement of the Corporate Insolvency Resolution Process ("CIRP"). Ms. Megha Agrawal (IBBI/IPA-001/IP-P-01456/2018-2019/12272) has been appointed as the Interim Resolution Professional. As the CIRP is currently in progress, the outcome and recoverability of the investment are presently uncertain. Accordingly, we are unable to comment on any adjustments, if required, to the carrying value of the said investment and the consequential impact, if any, on the standalone financial results of the Company for the period under review.
- g) In the absence of a comprehensive review of the carrying amounts of certain assets including long-term loans and advances, balances with government authorities, deposits, trade receivables, other non-current assets, and other current assets and liabilities, as well as non-availability of confirmations for a substantial portion of such balances, we were unable to verify their accuracy and recoverability. Consequently, we are unable to comment on any adjustments, if required, to the carrying amounts of these assets and liabilities and the possible impact thereof on the loss for the period ended 30 September 2025.
- h) In the absence of sufficient and appropriate audit evidence relating to the carrying value of Property, Plant and Equipment and Capital Work-in-Progress as at 30 September 2025, we were unable to verify the accuracy of the amounts reported. Accordingly, we are unable to comment on whether any adjustments are required to the carrying amounts of these assets and the consequential impact, if any, on the standalone financial results for the half year ended 30 September 2025.

- i) We have not received certain confirmation statements regarding Unsecured loans from bank / NBFC/ Financial Institution for confirmation of balance for the balance lying as liability from bank of Rs 32.78 lakhs. In the absence of sufficient appropriate audit evidence, we are unable to determine any possible impact thereof on the loss for the six months ended 30th September 2025 and on the carrying value of such loans and liabilities.
- j) The Company has not been able to provide adequate supporting documentation, records, or reconciliation in respect of inventories as at 30 September 2025. Physical verification of inventories has not been carried out during the half year, and we were not able to satisfy ourselves by alternative means regarding the existence, condition, and valuation of inventories appearing in the unaudited standalone financial results. Further, during the year ended 31 March 2025, we had reported that inventories were recorded at ₹2,562.11 lakhs, whereas as per the valuation report provided by the Resolution Professional, the assessed value was ₹1,869.14 lakhs. The difference in valuation had a material impact on the cost of goods sold and closing inventory. The matter remains unresolved as on 30 September 2025. In the absence of complete supporting documentation, physical verification, and reconciliation records, we are unable to comment on the appropriateness of the carrying amount of inventories as presented in these unaudited standalone financial results.
- k) Due to pending confirmations and assessments of refinancing arrangements, loan covenants, and repayment schedules, we are unable to verify the classification of Long-term and Short-term Borrowings. As a result, we cannot determine the appropriateness of the classification in accordance with the applicable financial reporting framework.
- l) We note that the sales and purchase figures recorded in the books of account for the half year ended 30th September 2025 do not fully reconcile with the turnover and inward supply figures reported in the corresponding GST returns filed for the same period. The management and the Resolution Professional have represented that the differences primarily arise on account of timing variances, incomplete data capture, and pending reconciliations between the accounting system and the GST portal. The reconciliation of revenue, input tax credits, and outward supplies is provided by the management and the effect of the same on GST returns is in progress and will be finalized in subsequent periods.
- m) We note that the Company has delayed in remitting statutory dues including Provident Fund (PF), Professional Tax (PT), Employees' State Insurance Corporation (ESIC), Tax Deducted at Source (TDS) and other applicable statutory dues to the appropriate authorities within the prescribed time limits. Furthermore, we were unable to verify the balances related to these statutory liabilities as reflected in the books of accounts due to non-availability of sufficient and appropriate audit evidence and supporting documentation. In our opinion and to the best of our information and according to the explanations given to us, the extent of default and the impact on the financial statements could not be determined.
- n) The Company has recognized income from foreign incentives such as Duty Drawback, RODTEP (Remission of Duties and Taxes on Exported Products) benefits, and foreign exchange gain/loss during the year ended 30th September 2025. However, the Company has not provided sufficient and appropriate audit evidence in support of the aforesaid income, including relevant documentation, reconciliations. In the absence of such audit evidence, we are unable to determine the accuracy, completeness, and appropriateness of the income recognized in the financial results. Accordingly, we are unable to determine whether any adjustments might be necessary in respect of such income and the consequential impact, if any, on the profit/loss for the year, reserves, and disclosures in the

SSRCA & Co

Chartered Accountants



financial results as at and for the year ended 30 September 2025.

- o) We have been informed by the RP that certain information including the minutes of the meetings of the COC, and the outcome of certain specific/ routine procedures carried out as part of the IBC process are confidential in nature and could not be shared with other than the COC and Hon'ble NCLT. In the opinion of the RP, the matter is highly sensitive, confidential and may have adverse impact on the resolution process. Accordingly, we are unable to comment on the impact, if any, on the accompanying standalone financial results including recognition, measurement and disclosures that may arise had we been provided access to the above-mentioned information.

Disclaimer of conclusion-

In view of the nature of the matters described in **paragraph 6**, 'Basis for Disclaimer of Conclusion', for which absence of sufficient and appropriate audit evidence has resulted in limitation of work and the consequent adjustments not being determined, we are unable to state whether the accompanying Statement has been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ("AS") as prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, or that the Statement discloses the information required to be disclosed in accordance with the requirements of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. Thus, we are unable to draw review conclusion on the accompanying Statement.

SSRCA & Co
Chartered Accountants
(Formerly known as S S Rath & Co.)
(Firm's Registration No. 108726W)

CA Hemant Samdani

Partner

(M. No. 155955)

UDIN: 25155955BMKYQL6190

Date: 14th November 2025

Place: Pune



S S R C A & Co

Chartered Accountants



Limited Review Report on unaudited half yearly and year to date Consolidated Financial Results of the Cian Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Resolution Professional,
Cian Healthcare Limited (a Company under CIRP vide NCLT order dated 11th June 2024)
Corporate Insolvency Proceedings as per Insolvency and Bankruptcy Code, 2016 (IBC)

Report on the audit of the Consolidated Financial Results

Basis for Disclaimer of opinion

The consolidated financial results include the financial results of a subsidiary, for which the Company has not provided us with the requisite financial information for the year ended 30th September 2025. Consequently, we were unable to obtain sufficient and appropriate audit evidence about the financial performance and position of the subsidiary and its impact on the consolidated financial results of the Group. As a result, we are unable to determine whether any adjustments might have been necessary in respect of the consolidated financial results and the disclosures related thereto.

S S R C A & Co
Chartered Accountants
(Formerly known as S S Rathi & Co.)
(Firm's Registration No. 108726W)

CA Hemant Samdani
Partner

(M. No. 155955)

UDIN: 25155955BMKYQM1152

Date: 14th November 2025

Place: Pune

