

Encls: Unaudited Financial Results and Limited Review Report.



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

The Board of Directors
Cian Healthcare Limited

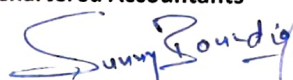
We have reviewed the accompanying statement of unaudited standalone financial results of Cian Healthcare Limited ('the Company') for the half year ended September 30, 2022 and for the year-to-date results for the period from April 1, 2022 to September 30, 2022 ('the Statement'), being submitted by the 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').

This statement is the responsibility of the Company's Management and has been approved by the Board of directors and statement 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 there under and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to Believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agarwal Mahesh K. & Co.
Chartered Accountants



CA Sunny Boundia
Partner
FRN: 008007C
Membership No. 164172
Date: 14.11.2022
UDIN: -22164172BDCRAG6046
Pune



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 SEPTEMBER 30, 2022

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
	Year Ended	Year Ended	Half Year Ended	Year Ended
	30th September, 2022	31st March, 2022	30th September, 2021	31st March, 2021
	Unaudited	Audited	Unaudited	Audited
A CONTINUING OPERATIONS				
1 Income from operations	3,484.02	6,410.29	3,700.55	7,238.27
2 Other income	36.30	47.06	10.84	20.30
3 Total Income (1+2)	3,520.33	6,457.35	3,711.39	7,258.57
4 Expenses				
(a) Cost of materials consumed	2,002.57	4,018.68	2,426.30	3,503.18
(b) Purchases of stock-in-trade	664.79	501.42	252.74	915.71
(c) Changes in inventories of finished goods, work-in-progress	-354.81	-695.80	-201.55	-127.74
(d) Other Operating Expenses	214.60	542.75	327.39	643.35
(d) Employee benefits expense	401.29	820.46	317.75	692.88
(e) Finance costs	238.02	513.87	263.54	620.96
(f) Depreciation and amortisation expense	181.66	256.80	128.28	245.15
(g) Other expenses	228.57	729.90	429.57	678.52
Total expenses	3,576.69	6,688.09	3,944.03	7,172.01
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)	-56.36	-230.74	-232.64	86.56
6 Exceptional items	-	-	-	-
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)	-56.36	-230.74	-232.64	86.56
8 Extraordinary items	-4.48	6.77	5.03	20.06
9 Profit / (Loss) before tax (7 ± 8)	-51.89	-237.52	-237.67	66.50
10 Tax expense:				
(a) Current tax expense for current year	-	-	-	41.18
(b) (Less): MAT credit (where applicable)	-	-	-	-
(c) Current tax expense relating to prior years	-	-	-	-
(d) Net current tax expense	-	-	-	41.18
(e) Deferred tax	-24.64	-9.94	-0.49	-7.35
	-24.64	-9.94	-0.49	33.83
11 Profit / (Loss) from continuing operations (9 ± 10)	-27.25	-227.58	-237.18	32.67
12 Earnings per share (23360764 Shares of Rs. 10/- each):				
(a) Basic				
(i) Continuing operations	-0.11	-0.96	-1.02	0.14
(ii) Total operations	-0.11	-0.96	-1.02	0.14
(b) Diluted	-	-	-	-
(i) Continuing operations	-0.11	-0.96	-1.02	0.14
(ii) Total operations	-0.11	-0.96	-1.02	0.14



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CTIN: L24233PN2003PLC017563

STATEMENT OF STANDALONE PROFIT AND LOSS FOR THE YEAR ENDING ON SEPTEMBER 30, 2022

			(Rs. In Lakhs)	(Rs. In Lakhs)
	Particulars	Note No.	As at September 30, 2022	As at March 31, 2022
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	2,499.58	2,499.58
	(b) Reserves and surplus	4	3,507.68	3,534.93
	(c) Money received against share warrants			
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	5	1,982.70	1,999.24
	(b) Deferred tax liabilities (net)	30.11	93.22	117.85
	(c) Other long-term liabilities	6	128.73	57.30
	(d) Long-term provisions	7	72.86	82.49
4	Current liabilities			
	(a) Short-term borrowings	8	2,365.69	2,309.22
	(b) Trade payables	9	2,914.58	2,879.30
	(c) Other current liabilities	10	361.56	465.47
	(d) Short-term provisions	11	15.64	32.90
	TOTAL		13,942.22	13,978.28
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and equipment & Intangible Assets			
	(i) Tangible Assets	12 A	3,114.48	3,282.09
	(ii) Capital work-in-progress	12 B	1,340.99	1,299.85
	(iii) Intangible assets under development			
	(iv) Fixed assets held for sale			
	(b) Non-current investments	13	708.84	708.84
	(c) Deferred tax assets (net)	30.11		
	(d) Long-term loans and advances	14	1,367.70	1,410.29
	(e) Other non-current assets	15	498.73	397.92
2	Current assets			
	(a) Current investments	16	-	-
	(b) Inventories	17	3,495.71	3,401.69
	(c) Trade receivables	18	1,742.52	1,826.05
	(d) Cash and cash equivalents	19	105.24	122.27
	(e) Short-term loans and advances	20	434.34	451.89
	(f) Other current assets	21	1,133.69	1,077.39
	TOTAL		13,942.23	13,978.28



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STATEMENT OF STANDALONE CASHFLOW AS AT SEPTEMBER 30, 2022

Particulars	As at September 30, 2022	As at March 31, 2022
Cash Flow from operating activities		
Net Profit after tax	-27.25	-227.58
Adjustment for:		
- Depreciation and amortization expense	181.66	256.80
- Depreciation reserve written off	-	-3.29
- (Profit) / Loss on Sale/Disposal of assets	-	-
- Interest Expenses	234.25	476.14
- Interest & Dividend received	-2.30	-9.85
- Deferred Tax Liability	-24.64	-9.94
Operating profit before working capital changes	361.72	482.29
(Increase) / Decrease in Other Non Current asset	-100.81	149.92
(Increase) / Decrease in Inventories	-94.02	-830.76
(Increase) / Decrease in Trade receivables	83.53	27.54
(Increase) / Decrease in Other Current Assets	-56.30	-371.58
(Increase) / Decrease in Deferred Tax Asset		
(Increase) / Decrease in other financial assets	17.55	-36.10
Increase / (Decrease) in Provisions	-26.89	-24.75
Increase / (Decrease) in Trade Payables	35.28	1,108.71
Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing		
Increase / (Decrease) in Deferred tax liabilities	-	
Increase / (Decrease) in Other Current Liabilities	-103.91	119.51
Increase / (Decrease) in Other Non Current Liabilities	71.43	-73.96
Cash generated from operations	187.58	550.82
Taxes paid		
Net cash from operating activities	187.58	550.82
Cash flow from Investing activities		
Purchase of fixed assets	-14.05	-1,665.43
Proceeds from sale of fixed assets/Subsidy	-	-
(Increase) / Decrease in Capital Work in Progress	-41.14	1,271.05
Interest & Dividend received	2.30	9.85
Purchases of Shares of Dr. Smiths Biotech Private Ltd.	-	
Proceeds / (Repayment) of Other Financial Assets/Long Term Liabilities	-	
Net Cash flow from investing activities	-52.89	-384.53
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium	-	277.95
Proceeds from long term borrowings	-16.54	161.82
Proceeds / (Repayment) from / of short term borrowings (Above)	56.47	-813.39
Proceeds from Share Application Money		
Dividend Paid including dividend distribution tax		
Proceeds / (Repayment) for Other Financial Assets	42.59	584.80
Interest paid	-234.25	-476.14
Net Cash flow from Financing Activities	-151.73	-264.96
Increase / (Decrease) in cash and cash equivalents	-17.04	-98.67
Cash and cash equivalents at beginning of the year	122.27	220.95
Cash and cash equivalents at end of the year	105.23	122.27

Notes :

- i) The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.
- ii) Details of Cash and cash equivalents are given in note No.2.04 and 2.05
- 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/Negative indicate outflow.

Notes:

1. The Above Financial Results and Statement of Assets and Liabilities were prepared as per Accounting Standards and reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on 14th November, 2022
2. The Results for the half year and Year ended on 30th September, 2022 are audited by the Statutory Auditors of the company in compliance with the regulation 33 of SEBI (LODR) Regulations, 2015
3. The Earning Per Share (EPS) has been computed in accordance with the AS-20
4. List of Subsidiary as on 30th September, 2022
Name of the Entity : Dr. Smiths Biotech Private Limited
Relationship : Subsidiary
Country of Incorporation : India
% of Ownership : 100%
5. Other Income for the half year ended on 30th September 2022 includes Interest on Fixed Deposits, Income from Export benefits & Other Misc. Income and Realized and Unrealized Foreign Exchange Gain/ (Loss)
6. The Status of Investors Complaints during the half year ended on 30th September, 2022 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
7. Figures of previous year/Period have been regrouped/recasted wherever necessary, in order to make them comparable.
8. The company is primarily engaged in the business of Pharmaceuticals which is single reportable segment for the half year/ year ended 30th September 2022 hence no separate segment reporting is given as per AS-17
9. As per 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 disclosure Requirements) Regulations, 2009 are Exempted from the compulsory requirement of Adoption of IND-AS. Hence company has prepared its financials as per Accounting Standards





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

The Board of Directors
Cian Healthcare Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Cian Healthcare Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax for the half year ended 30 September 2022 and year to date results for the period from 01 April 2022 to 30 September 2022 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('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 "*Interim Financial Reporting*" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express 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 Listing Regulations, to the extent applicable.
4. The Statement includes the results of the following entities:
 - Holding Company**
 - Cian Healthcare Limited
 - Subsidiary Company**
 - Dr. Smiths Biotech Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results and other financial information of subsidiary included in the Statement, whose interim financial results and other financial information reflects total assets of Rs 3704.16 lakhs as at 30 September 2022 and total revenues of Rs 1079.84 lakhs, total net profit after tax of Rs. 74.97 lakhs, for the half year ended 30 September 2022, and cash inflow (net) of Rs. 4.56 lakhs for the period from 01 April 2022 to 30 September 2022, as considered in the consolidated unaudited financial results. These interim financial results and other financial information have been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.

For Agarwal Mahesh K. & Co.
Chartered Accountants



CA Sunny Boundia
Partner

FRN: 008007C

Membership No. 164172

Date: 14.11.2022

UDIN: - 22164172BDCRHZ1618

Pune



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CIN: L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED BALANCESHEET AS AT SEPTEMBER 30, 2022

	Particulars	Note No.	As at SEPTEMBER 30, 2022	As at March 31, 2022
A	EQUITY AND LIABILITIES			
	1 Shareholders' funds			
	(a) Share capital	3	2,499.58	2,499.58
	(b) Reserves and surplus	4	3,093.84	3,046.11
	(c) Money received against share warrants			
	2 Share application money pending allotment			
	3 Non-current liabilities			
	(a) Long-term borrowings	5	3,729.03	3,813.12
	(b) Deferred tax liabilities (net)	29	120.05	149.63
	(c) Other long-term liabilities	6	128.73	57.30
	(d) Long-term provisions	7	72.86	82.49
	4 Current liabilities			
	(a) Short-term borrowings	8	2,541.84	2,491.74
	(b) Trade payables	9	3,580.88	3,549.70
	(c) Other current liabilities	10	2,581.84	855.77
	(d) Short-term provisions	11	15.64	48.07
	TOTAL		18,364.28	16,593.50
B	ASSETS			
	1 Non-current assets			
	(a) Property, Plant and equipment & Intangible Assets			
	(i) Tangible Assets	12.A	4,712.50	4,957.91
	(ii) Capital work-in-progress	12.B	1,340.99	1,299.85
	(iv) Intangible assets under development			
	(v) Fixed assets held for sale			
	(b) Non-current investments	13	488.84	488.84
	(c) Deferred tax assets (net)	29		
	(d) Long-term loans and advances	14	1,415.17	1,443.14
	(e) Other non-current assets	15	608.74	507.93
	2 Current assets			
	(a) Current investments	16		
	(b) Inventories	17	3,987.88	3,937.16
	(c) Trade receivables	18	3,137.86	2,672.13
	(d) Cash and cash equivalents	19	121.68	134.15
	(e) Short-term loans and advances	20	685.86	755.12
	(f) Other current assets	21	1,864.76	397.26
	TOTAL		18,364.28	16,593.50



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Company Identification Number : L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED SEPTEMBER 30, 2022

Particulars		(Rs. In Lakhs)		(Rs. In Lakhs)	
		Half Year Ended	Year Ended	Half Year Ended	Year Ended
		30th September, 2022	31st March, 2022	30th September 2021	31st March, 2021
		Audited	Audited	Unaudited	Audited
A	CONTINUING OPERATIONS				
1	Income from operations	3,787.71	7,787.03	4,691.18	7373.01
2	Other income	42.18	53.62	16.54	28.04
3	Total Income (1+2)	3,829.89	7,840.65	4,707.71	7,401.05
4	Expenses				
	(a) Cost of materials consumed	1,752.52	4,966.11	2,935.34	3,436.73
	(b) Purchases of stock-in-trade	664.89	512.45	263.76	965.04
	(c) Changes in inventories of finished goods, work-in-progress	-241.34	-687.95	-126.62	-354.98
	(d) Other Operating Expenses	316.41	756.97	432.49	716.45
	(d) Employee benefits expense	467.17	985.60	371.88	716.30
	(e) Finance costs	312.62	644.14	323.76	772.27
	(f) Depreciation and amortisation expense	271.31	427.49	179.35	345.27
	(g) Other expenses	279.81	828.81	480.13	714.24
	Total expenses	3,823.39	8,433.63	4,860.11	7,311.34
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)	6.50	-592.98	-152.40	89.71
6	Exceptional items				
7	Profit / (Loss) before extraordinary items and tax (5 + 6)	6.50	-592.98	-152.40	89.71
8	Extraordinary items	-11.66	7.33	5.04	21.01
9	Profit / (Loss) before tax (7 + 8)	18.15	-600.32	-157.43	68.70
10	Tax expense:				
	(a) Current tax expense for current year	-	-	-	41.18
	(b) (Less): MAT credit (where applicable)	-	-	-	-
	(c) Current tax expense relating to prior years	-	-	-	-
	(d) Net current tax expense	-	-	-	41.18
	(e) Deferred tax	-29.58	-46.96	10.72	22.22
		-29.58	-46.96	10.72	63.40
11	Profit / (Loss) from continuing operations (9 +10)	47.73	-553.36	-168.16	5.30
12	Earnings per share (23369764 Shares of Rs. 10/- each):				
	(a) Basic	0.20	-2.21	-0.71	0.02
	(i) Continuing operations	0.20	-2.21	-0.71	0.02
	(ii) Total operations	0.20	-2.21	-0.71	0.02
	(b) Diluted	0.20	-2.21	-0.71	0.02
	(i) Continuing operations	0.20	-2.21	-0.71	0.02
	(ii) Total operations	0.20	-2.21	-0.71	0.02



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STATEMENT OF CONSOLIDATED CASHFLOW AS AT SEPTEMBER 30, 2022

Particulars	As at Sep 30, 2022	As at March 31, 2022
Cash Flow from operating activities		
Net Profit after tax	47.73	-553.36
Adjustment for:		
- Depreciation and amortization expense	271.31	427.49
- Depreciation reserve written off	-	-3.29
- (Profit) / Loss on Sale/Disposal of assets	-	-
- Interest Expenses	287.93	605.39
- Interest & Dividend received	-7.47	-16.06
- Deferred Tax Liability	-29.58	-46.96
Operating profit before working capital changes	569.92	413.21
(Increase) / Decrease in Other Non Current asset	-100.81	139.91
(Increase) / Decrease in Inventories	-50.72	-864.66
(Increase) / Decrease in Trade receivables	-465.73	-782.16
(Increase) / Decrease in Other Current Assets	-1,467.49	61.67
(Increase) / Decrease in Deferred Tax Asset		
(Increase) / Decrease in other financial assets	69.26	-72.44
Increase / (Decrease) in Provisions	-42.06	-26.59
Increase / (Decrease) in Trade Payables	31.18	1,492.42
Increase / (Decrease) in Other Financial Liabilities/Long Term Liabilities	71.43	-29.38
Increase / (Decrease) in Deferred tax liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	1,726.07	525.79
Increase / (Decrease) in Other Non Current Liabilities		
Cash generated from operations	341.06	857.77
Taxes paid		
Net cash from operating activities	341.06	857.77
Cash flow from Investing activities		
Purchase of fixed assets	-25.91	-1,731.77
Proceeds from sale of fixed assets/Subsidy		
(Increase) / Decrease in Capital Work in Progress	-41.14	1,293.57
Interest & Dividend received	7.47	16.06
Purchases of Shares of Dr. Smiths Biotech Private Ltd.	-	-
Proceeds / (Repayment) of Other Financial Assets/Long Term Liabilities	27.97	561.72
Net Cash flow from investing activities	-31.60	139.58
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium		277.95
Proceeds from long term borrowings	-84.09	49.08
Proceeds / (Repayment) from / of short term borrowings (Above)	50.10	-817.31
Proceeds from Share Application Money		
Dividend Paid including dividend distribution tax		
Proceeds / (Repayment) for Other Financial Assets		
Interest paid	-287.93	-605.40
Net Cash flow from Financing Activities	-321.92	-1,095.68
Increase / (Decrease) in cash and cash equivalents	-12.47	-98.33
Cash and cash equivalents at beginning of the year	134.15	232.47
Cash and cash equivalents at end of the year	121.68	134.15