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

Registered Office:
Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road,
Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028.
Email: enquiry@cian.co
Mobile No.: +919049000648 Website: **www.cian.co**

Corporate Office:
606, Ring Road Mall, Sector-3, Rohini, New Delhi, Pincode-110085.
Landline No.: 011-49120841

Factory: Khasra No.: 245 & 248, Village Sisona, Bhagwanpur,
Roorkee, District Haridwar, Uttarakhand, Pincode-247661.
Mobile No.: +917830655000

CIN: L24233PN2003PLC017563

Ref. No.: CIAN/BSE/2026-27/33

Friday, November 13, 2026

To,
The Manager-Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

BSE Scrip Code: 542678 **Trading Symbol: CHCL**

Subject: **Outcome of the meeting of the Board of Directors of Cian Healthcare Limited held on Friday, November 13, 2026.**

Reference: **Intimation dated November 13, 2026, regarding the meeting (CIAN/BM/2026-27/03) of the Board of Directors of Cian Healthcare Limited, scheduled to be held on Friday, November 13, 2026.**

Dear Sir/Madam,

In compliance with the provisions of Regulations 30 and 33, read with Para A of Part A of Schedule III to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), along with the relevant provisions of SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, and other applicable master circulars, circulars, guidelines, regulations and notifications, as issued by the Securities and Exchange Board of India ("**SEBI**"), we, Cian Healthcare Limited ("**Company**"), would like to inform that the Board of the Directors ("**Board**") of the Company, at their meeting held today i.e. November 13, 2026, which commenced at 03:30 P.M. (IST) and concluded at 05:09 P.M. (IST), *inter-alia* considered the following matters:

a. Approved the Un-audited (Standalone and Consolidated) Financial Results of the Company for the half-year ended on September 30, 2026, as recommended by the Audit Committee of the Board ("**Financial Results**").

b. Noted the Limited Review Report with modified opinion on the aforesaid Financial Results for the half-year ended September 30, 2026, issued by M/s. Rasool Singhal & Co. (Firm Registration No. 500015N), Chartered Accountants, Statutory Auditors of the Company.

In this regard and in accordance with the Listing Regulations, please find enclosed herewith the Un-audited Financial Results, along with Limited Review Report thereon for the half year ended on September 30, 2026, as **Annexure-A**

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

Registered Office:
Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road,
Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028.
Email: enquiry@cian.co
Mobile No.: +919049000648 Website: **www.cian.co**

Corporate Office:
606, Ring Road Mall, Sector-3, Rohini, New Delhi, Pincode-110085.
Landline No.: 011-49120841

Factory: Khasra No.: 245 & 248, Village Sisona, Bhagwanpur,
Roorkee, District Haridwar, Uttarakhand, Pincode-247661.
Mobile No.: +917830655000

CIN: L24233PN2003PLC017563

The above-stated Un-audited (Standalone and Consolidated) Financial Results, along with the Limited Review Report, for the half-year ended September 30, 2026, are also being submitted in XBRL mode.

The results and this disclosure will also be accessible on the Company's website at https://cian.co/.

Kindly take the above information on record and oblige.

Thanking You
For **Cian Healthcare Limited**

CIAN HEALTHCARE LTD. NEW DELHI

Rachit Malhotra
Company Secretary and Chief Compliance Officer
Membership No.: A39894

Place: New Delhi

Enclosed: As above

Annexure-A

CIAN HEALTHCARE LIMITED

Registered Office : Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road, Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra,
CIN: L24233PN2003PLC017563
Website: https://cian.co; Tele: +91 9049233757; Email: enquiry@cian.co

Statement of Unaudited Standalone Assets and Liabilities as at 30th September 2026

(Amount in ₹ Lakhs unless otherwise stated)

	Particulars	As at 30th Sept 2026(Unaudited)	As at 30th Sept 2025(Unaudited)	As at 31 March 2026(Audited)
A	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	Share Capital	2,500.00	2,499.58	2,500.00
	Reserves and Surplus	(445.05)	1,297.07	(439.40)
	Sub-Total – Shareholders' Funds	2,054.95	3,796.64	2,060.60
2	Non-Current Liabilities			
	Long-Term Borrowings	685.44	37.48	1,366.96
	Deferred Tax Liabilities (Net)	107.98	100.67	104.52
	Other Long-Term Liabilities	0.56	85.05	0.56
	Long-Term Provisions	266.37	82.69	285.08
	Sub-Total – Non-Current Liabilities	1,060.35	305.89	1,757.12
3	Current Liabilities			
	Short-Term Borrowings	1,346.02	3,961.53	-
	Trade Payables			
	a)Total outstanding dues of micro enterprises and small enterprise	49.24	966.36	45.28
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	176.24	2,660.49	348.87
	Other Current Liabilities	427.15	1,765.06	566.32
	Short-Term Provisions	52.43	74.51	43.87
	Sub-Total – Current Liabilities	2,051.08	9,427.95	1,004.34
	TOTAL EQUITY AND LIABILITIES	5,166.38	13,530.48	4,822.06
B	ASSETS			
1	Non-Current Assets			
	Property, Plant And Equipment & Intangible Assets			
	(I) Tangible Assets	2,198.73	2,229.58	2,200.56
	(II) In-Tangible Assets	-	-	-
	(III) Capital Work-In-Progress	615.74	1,506.60	615.74
	Non-Current Investments	220.00	708.84	220.00
	Long-Term Loans And Advances	-	1,202.20	-
	Other Non-Current Assets	39.08	1,782.41	46.91
	Sub-Total – Non-Current Assets	3,073.55	7,429.63	3,083.22
2	Current Assets			
	Inventories	474.70	2,303.64	459.48
	Trade Receivables	1,026.47	1,792.79	912.08
	Cash And Cash Equivalents	79.03	1,059.72	112.94
	Short-Term Loans And Advances	32.25	452.11	11.15
	Other Current Assets	480.37	482.59	243.19
	Sub-Total – Current Assets	2,092.83	6,100.85	1,738.84
	TOTAL ASSETS	5,166.38	13,530.48	4,822.06

For and on behalf of Board of Directors
For Cian Healthcare Limited
CIN: L24233PN2003PLC017563

RAJESH JAIN
Managing Director
DIN: 02066848
Place: Delhi
Date: 13/11/2026

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

CIAN HEALTHCARE LIMITED

Registered Office : Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road, Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028

CIN: L24233PN2003PLC017563

Website: https://cian.co; Tele: +91 9049233757; Email: enquiry@cian.co

Statement of Unaudited Standalone Financial Results for the Half Year Ended 30th September 2026

(Amount in ₹ Lakhs unless otherwise stated)

	Particulars	For the half year ended 30th Sept 2026 (Unaudited)	For half year ended 31st March 2026 (Unaudited)	For the half year ended 30th Sept 2025(Unaudited)	For the year ended 31st March 2026 (Audited)
I	CONTINUING OPERATIONS				
	Income from Operations	1,248.55	1,697.68	1,132.17	2,829.85
	Other Income	41.06	53.17	62.82	115.99
	Total Income	1,289.61	1,750.85	1,194.99	2,945.84
II	EXPENSES				
	Cost of materials consumed	373.23	739.94	926.06	1,666.00
	Purchases of Trading Goods	0.01	2.60	20.37	22.97
	Changes in Inventories of finished goods and work-in-progress	3.07	470.28	93.50	563.78
	Other Operating Expenses	185.19	204.46	109.53	313.99
	Employee Benefits Expenses	359.72	365.13	222.95	588.08
	Finance Costs	56.99	20.64	0.33	20.97
	Depreciation and amortisation expense	113.63	106.68	106.32	212.99
	Other Expenses	173.78	191.08	127.01	318.09
	Total expenses	1,265.62	2,100.80	1,606.06	3,706.86
III	PROFIT / (LOSS) BEFORE PRIOR PERIOD ITEMS, EXCEPTIONAL ITEMS & TAX (I-II)	23.99	(349.95)	(411.07)	(761.02)
IV	Exceptional items	-	1,329.37	0.43	1,329.80
V	Prior Period Income	1.24			
VI	PROFIT / (LOSS) BEFORE TAX (III±IV)	25.23	(1,679.32)	(411.50)	(2,090.82)
VII	TAX EXPENSE				
	(a) Tax expense				
	(b) Deferred tax	3.47	3.84	7.37	11.21
	Total Tax Expense	3.47	3.84	7.37	11.21
VIII	NET PROFIT / (LOSS) FOR THE PERIOD AFTER TAX (V-VI)	21.76	(1,683.16)	(418.87)	(2,102.03)
IX	PAID-UP EQUITY SHARES (FV ₹10/share)	2,500.00	2,500.00	2,499.58	2,500.00
X	Other Equity				
XI	EARNINGS PER SHARE (Before Exceptional Items) (of Rs. 10/- each)	0.09	(1.42)	(1.67)	(3.09)
	Basic (₹)	0.09	(1.42)	(1.67)	(3.09)
	Diluted (₹)				
XII	EARNINGS PER SHARE (After Exceptional Items) (of Rs. 10/- each)				
	Basic (₹)	0.09	(6.73)	(1.68)	(8.41)
	Diluted (₹)	0.09	(6.73)	(1.68)	(8.41)

"The Figures of Half Year ended 31-03-2026 are the balancing figures between audited figures in respect of the year ended 31-03-2026 and the reviewed figures in respect of half year ended 30-09-2025"

For and on behalf of Board of Directors
For Cian Healthcare Limited
CIN: L24233PN2003PLC017563

Rajesh Jain

RAJESH JAIN
Managing Director
DIN: 02066848
Place : Delhi
Date: 13/11/2026

CIAN HEALTHCARE LTD. NEW DELHI

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

CIAN HEALTHCARE LIMITED

Registered Office : Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road, Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028

CIN: L24233PN2003PLC017563

Website: https://cian.co; Tele: +91 9049233757; Email: enquiry@cian.co

Unaudited Standalone Cash Flow Statement for the Half Year Ended 30th September 2026

(Amount in ₹ Lakhs unless otherwise stated)

Particulars	As at 30th Sept 2026(Unaudited)	As at 30th Sept 2025(Unaudited)	As at 31 March 2026(Audited)
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / (Loss) After Tax	21.76	(418.87)	-2,102.03
Adjustments for non-cash / non-operating items:			
Depreciation and Amortisation	113.63	106.32	212.99
Interest Expenses	50.49	-	18.98
Interest on Fixed Deposits	-0.52	(23.18)	-38.23
Deferred Tax Expense / (Benefit)	3.47	7.37	11.21
Profit on sale of Car	0.00	-	-
Exceptional Items – non-cash charges (net)	-		1,329.80
Operating Profit Before Working Capital Changes	188.83	(328.37)	-567.27
Movements in working capital :			
Increase/(Decrease) in Trade Payables	-168.67	239.57	-2,993.13
Increase/(Decrease) in Other Current Liabilities	-139.17	(555.95)	-1,754.76
Increase/(Decrease) in Other Non-Current Liabilities	-	-	-84.49
Increase/(Decrease) in Long Term Provisions	-18.71	5.99	208.38
Increase/(Decrease) in Short Term Provisions	8.56	(14.65)	-45.29
(Increase)/Decrease in Inventories	-15.22	258.47	2,102.63
(Increase)/Decrease in Trade Receivables	-114.40	(238.37)	642.35
(Increase)/Decrease in Other Current Assets	-237.18	(85.42)	154.27
(Increase)/Decrease in Other Non-Current Assets	7.83	42.76	1,778.26
(Increase)/Decrease in Short-Term Loans & Advances	-21.10	(34.55)	406.41
Net Cash Generated From / (Used In) Operating Activities (A)	(509.24)	(710.53)	-152.65
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of PPE / Intangibles	-111.79	(4.04)	-82.05
(Increase)/Decrease in Capital Work-in-Progress	0	0	890.86
Interest on Fixed Deposits	0.52	23.18	38.23
(Increase)/Decrease in Non-Current Investments	-		488.84
Net Cash Generated From / (Used In) Investing Activities (B)	-111.27	19.14	1,335.88
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issuance of Equity Share Capital	-	-	0.42
Proceeds / (Repayment) of Long-Term Borrowings	-681.53	(0.00)	1,329.48
Proceeds / (Repayment) of Short-Term Borrowings	1,346.02	(0.39)	-3,961.92
(Increase)/Decrease in Long-Term Loans & Advances	-	(4.16)	1,198.04
Interest Paid	-50.49	-	-18.98
Securities Premium utilised for capital reduction (non-cash)	-	-	-3,581.11
Capital Reduction Reserve (non-cash)	-	-	2,374.58
Capital Reserve as per Resolution Plan (non-cash)	-27.41	-	-176.45
Net Cash Generated From / (Used In) Financing Activities (C)	586.59	(4.55)	-2,835.94
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(33.91)	(695.93)	-1,652.71
Cash and Cash Equivalents at Beginning of Year	112.94	1,765.65	1,765.65
Cash and Cash Equivalents at End of Year	79.03	1,069.72	112.94
Cash In Hand	0.61	0.22	0.11
With banks - on current account	53.82	11.05	86.15
With banks - In Deposits account	24.61	1,058.46	26.68
Cash and Cash Equivalents as per Balance Sheet	79.03	1,069.72	112.94

The above cash flow statement has been prepared using Indirect method.

For and on behalf of Board of Directors
For Cian Healthcare Limited
CIN: L24233PN2003PLC017563

RAJESH JAIN
Managing Director
DIN: 02066848
Place : Delhi
Date: 13/11/2026

CIAN HEALTHCARE LTD. NEW DELHI

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

CIAN HEALTHCARE LIMITED
CIN: L24233PN2003PLC017563
Registered Office: Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road, Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028

Notes to the Statement of Unaudited Standalone Financial Results for the Half Year Ended 30th September 2026

1. The above Statement of Unaudited Standalone Financial Results for the half year ended 30th September 2026 (the "Statement") has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November 2026. The Statutory Auditors of the Company have carried out a limited review of the Statement and have issued a qualified conclusion thereon.

2. The figures for the half year ended 31st March' 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March' 2026 and the published unaudited figures for the half year ended 30th September 2025.

3. Earnings per share for the half years are not annualised.

4. The Company operates in a single business segment, namely pharmaceutical formulations and accordingly there is no separate reportable business segment as per Accounting Standard 17 "Segment Reporting". Revenue from operations by geographical market is as under:

(₹ in lakhs)

Particulars	Half year ended 30.09.2026 (Unaudited)
Revenue from operations – within India	310.01
Revenue from operations – outside India	938.54
Total revenue from operations	**1,248.55**

For Cian Healthcare Limited
CIN: L24233PN2003PLC017563
For and on behalf of Board of Directors

RAJESH JAIN
Managing Director
DIN: 02066848
Place : Delhi
Date: 13/11/2026

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

Rasool Singhal & Co.
Chartered Accountants
SD-29, Shastri Nagar, Ghaziabad - 201002
Contact: 9810041371, 0120-4958555;
E-Mail: rasoolsinghalandco@gmail.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of CIAN Healthcare Limited for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
CIAN Healthcare Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **CIAN Healthcare Limited** (the "Company") for the half year ended September 30, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors at its meeting held on November 13, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

4. We draw attention to the following matters:

   (a) **Inventories:** Physical verification of inventories was not carried out during the half year ended September 30, 2026, and inventories aggregating ₹ 474.70 lakh as at that date have been valued by the Management on the basis of book records. A statement of inventories showing quantities and valuation as at that date has not been made available to us. In the absence of physical verification and supporting records, we were unable to obtain sufficient appropriate evidence regarding the existence, condition and valuation of inventories as at September 30, 2026, or of the opening inventories as at

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

April 1, 2026, which enter into the determination of the cost of materials consumed and changes in inventories for the half year. Consequently, we are unable to determine whether any adjustments to the carrying amount of inventories and the consequential impact on the net profit for the half year, are necessary.

(b) **Property, plant and equipment and capital work-in-progress:** The Company does not presently maintain a fixed asset register containing full particulars, including quantitative details and situation, of its property, plant and equipment and is in the process of compiling one and physical verification of property, plant and equipment and capital work-in-progress was not carried out during the half year. In the absence of a fixed asset register and physical verification, we were unable to obtain sufficient appropriate evidence regarding the existence and carrying amounts of property, plant and equipment of ₹ 2,198.73 lakh and capital work-in-progress of ₹ 615.74 lakh as at September 30, 2026. Consequently, we are unable to determine whether any adjustments to these carrying amounts and to the depreciation charge for the half year, are necessary.

(c) **Balance confirmations:** Balance confirmations have not been obtained in respect of trade receivables, advances to others, advance to sundry creditors and Trade Payables. In the absence of such confirmations or alternative evidence, we are unable to determine whether any adjustments to the carrying amounts of these balances, and the consequential impact on the net profit for the half year, are necessary.

(d) **Goods and Services Tax input tax credit:** The balance of input tax credit as per the books of account differs from the balance in the Electronic Credit Ledger on the GST portal as at September 30, 2026, which remains unreconciled. Pending reconciliation, we are unable to determine whether any adjustment to the carrying amount of input tax credit and the consequential impact on the net profit for the half year, is necessary.

The matters stated in sub-paragraphs (a) to (d) above were also the subject matter of modification in the predecessor auditor's report on the financial statements for the year ended March 31, 2026 and in its review report on the financial results for the half year ended September 30, 2025 and remain unresolved. These matters accordingly also affect the comparability of the figures for the current period with the corresponding figures.

Qualified Conclusion

5. Based on our review conducted as above, except for the possible effects of the matters described in paragraph 4 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 recognised accounting practices and policies, 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.

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

Rasool Singhal & Co.
Chartered Accountants
SD-29, Shastri Nagar, Ghaziabad - 201002
Contact: 9810041371, 0120-4958555;
E-Mail: rasoolsinghalandco@gmail.com

Other Matters

6. The comparative financial information of the Company for the half year ended September 30, 2025 included in the Statement was reviewed by the predecessor auditor, who expressed a disclaimer of conclusion thereon vide their report dated November 14, 2025. The financial information of the Company for the year ended March 31, 2026 included in the Statement was audited by the predecessor auditor, who expressed a qualified opinion thereon vide their report dated May 30, 2026.

7. The Statement includes the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025.

Our conclusion is not modified in respect of these matters.

For Rasool Singhal & Co.
Chartered Accountants
Firm Registration No.: 500015N

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

CA Anuj Goyal
Partner
Membership No.: 075710
UDIN: 26075710MRJHXL3276

Place: Delhi
Date: November 13, 2026

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

Registered 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

Corporate Office:
606, Ring Road Mall, Sector-3, Rohini, New Delhi-110085

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

CIN: L24233PN2003PLC017563

Management's response to the qualifications in the Limited Review Report:

The Statutory Auditors have expressed a qualified conclusion in their limited review report on the Statement in respect of the matters set out below. Management's response to each is as follows:

(a) **Inventories**

Physical verification of inventories could not be carried out as at 30th September 2026 owing to a shortage of staff during the closing period and the ongoing migration of inventory records to the Company's ERP system. Inventories as at that date have been valued on the basis of book records. The Company will carry out a physical verification of inventories before 31st March 2027 and adjustments, if any, will be given effect to in accordance with the applicable Accounting Standards.

(b) **Property, plant and equipment and capital work-in-progress**

Property, plant and equipment of ₹ 2,198.73 lakh and capital work-in-progress of ₹ 615.74 lakh as at 30th September' 2026 are carried at the values in the books of account, being the balances in the audited financial statements as at 31st March' 2026, adjusted for additions, disposals and depreciation for the half year. The Company is compiling a fixed asset register containing full particulars, including quantitative details and situation, of its property, plant and equipment, and will carry out a physical verification of property, plant and equipment and capital work-in-progress along with the compilation of the register, both of which are expected to be completed by 31st March 2027. Adjustments, if any, will be given effect to in accordance with the applicable Accounting Standards.

(c) **Balance confirmations**

The Company is in the process of seeking balance confirmations from its trade receivables. Pending receipt of confirmations, the balances have been carried as per the books of account, after considering the provision for doubtful trade receivables already made. The confirmation process is expected to be completed by 31st March 2027, and adjustments, if any, arising on reconciliation will be given effect to in accordance with the applicable Accounting Standards.

(d) **Goods and Services Tax input tax credit**

The difference between input tax credit as per the books of account and the Electronic Credit Ledger arises primarily from timing differences. These include purchases recorded in the books only on acceptance of materials after quality control at the plant, and invoices recorded in the books that are not yet reflected in GSTR-2B pending the filing of returns by suppliers. The Company is reconciling the balances supplier-wise and invoice-wise, and expects to complete the reconciliation by 31st December'2026. Credit, if any, found to be ineligible or not available will be reversed and adjustments will be given effect to in accordance with the applicable Accounting Standards.

Rajesh Jain

CIAN HEALTHCARE LTD. NEW DELHI

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

Registered 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

Corporate Office:
606, Ring Road Mall, Sector-3, Rohini, New Delhi-110085

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

CIN: L24233PN2003PLC017563

For and on behalf of the Board of Directors
CIAN Healthcare Limited

CIAN HEALTHCARE LTD. NEW DELHI

Rajesh Jain
Managing Director
DIN: 02066848

Place: Delhi
Date: 13th November 2026

CIAN HEALTHCARE LIMITED

Registered Office : Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road, Kirtane Baugh, Magarpatta, Hadapsar, Pune,
CIN: L24233PN2003PLC017563
Website: https://cian.co; Tele: +91 9049233757; Email: enquiry@cian.co

Statement of Unaudited Consolidated Assets and Liabilities as at 30th September 2026

(Amount in ₹ Lakhs unless otherwise stated)

	Particulars	As at 30th Sept 2026(Unaudited)	As at 30th Sept 2025(Unaudited)	As at 31 March 2026(Audited)
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	Share Capital	2,500.00	2,499.58	2,500.00
	Reserves and Surplus	(1,014.16)	204.01	(1,646.40)
	Sub-Total – Shareholders' Funds	**1,485.84**	**2,703.59**	**853.60**
2	**Non-Current Liabilities**			
	Long-Term Borrowings	685.44	1,535.72	2,015.92
	Deferred Tax Liabilities (Net)	81.55	60.48	64.32
	Other Long-Term Liabilities	21.12	105.61	21.12
	Long-Term Provisions	266.37	82.69	285.08
	Sub-Total – Non-Current Liabilities	**1,054.47**	**1,784.50**	**2,386.44**
3	**Current Liabilities**			
	Short-Term Borrowings	2,841.68	3,961.53	849.94
	Trade Payables			
	a)Total outstanding dues of micro enterprises and small enterprise	289.90	1,208.74	639.60
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	235.57	3,025.37	712.09
	Other Current Liabilities	525.83	1,866.93	649.68
	Short-Term Provisions	70.79	92.58	64.03
	Sub-Total – Current Liabilities	**3,963.77**	**10,155.15**	**2,915.35**
	TOTAL EQUITY AND LIABILITIES	**6,504.07**	**14,643.24**	**6,155.39**
B	**ASSETS**			
1	**Non-Current Assets**			
	Property, Plant And Equipment & Intangible Assets			
	(I) Tangible Assets	3,097.57	3,301.59	3,183.57
	(II) In-Tangible Assets		-	
	(III) Capital Work-In-Progress	615.74	1,506.60	615.74
	Non-Current Investments	10.32	552.51	10.32
	Long-Term Loans And Advances	-	1,202.20	-
	Other Non-Current Assets	50.30	1,792.76	57.85
	Sub-Total – Non-Current Assets	**3,773.94**	**8,355.66**	**3,867.48**
2	**Current Assets**			
	Inventories	520.16	2,349.10	504.94
	Trade Receivables	1,467.54	1,793.05	1,264.26
	Cash And Cash Equivalents	85.71	1,070.37	119.63
	Short-Term Loans And Advances	145.40	482.58	123.67
	Other Current Assets	511.32	592.48	275.41
	Sub-Total – Current Assets	**2,730.14**	**6,287.58**	**2,287.91**
	TOTAL ASSETS	**6,504.07**	**14,643.24**	**6,155.39**

For Cian Healthcare Limited
CIN: L24233PN2003PLC017563

Rajesh Jain

RAJESH JAIN
Managing Director
DIN: 02066848
Place : Delhi
Date: 13/11/2026

CIAN HEALTHCARE LTD. NEW DELHI

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

Anuj Goyal

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

CIAN HEALTHCARE LIMITED

Registered Office : Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kheradi Road, Kirtane Baugh, Megarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028

CIN: L24233PN2003PLC017563

Website: https://cian.co; Tele: +91 9048233757; Email: enquiry@cian.co

Statement of Unaudited Consolidated Financial Results for the Half Year Ended 30th September 2026

(Amount in ₹ Lakhs unless otherwise stated)

	Particulars	For the half year ended 30th Sept 2026 (Unaudited)	For half year ended 31st March 2026 (Unaudited)	For the half year ended 30th Sept 2025(Unaudited)	For the year ended 31st March 2026 (Audited)
I	CONTINUING OPERATIONS				
	Income from Operations	1,248.55	1,697.68	1,132.17	2,829.85
	Other Income	41.38	54.20	62.82	117.02
	Total Income	1,289.93	1,751.88	1,194.99	2,946.87
II	EXPENSES				
	Cost of materials consumed	373.23	739.94	926.06	1,666.00
	Purchases of Trading Goods	0.01	2.60	20.37	22.97
	Changes in inventories of finished goods and work-in-progress	3.07	470.28	93.50	563.78
	Other Operating Expenses	185.19	204.46	109.53	313.99
	Employee Benefits Expenses	399.72	365.13	222.95	588.08
	Finance Costs	57.02	20.63	0.81	21.44
	Depreciation and amortisation expense	197.78	195.69	195.81	391.50
	Other Expenses	241.31	217.05	150.32	367.37
	Total expenses	1,417.34	2,215.78	1,719.35	3,935.13
III	PROFIT / (LOSS) BEFORE PRIOR PERIOD ITEMS, EXCEPTIONAL ITEMS & TAX (I-II)	(127.41)	(463.90)	(524.36)	(988.26)
IV	Exceptional items	-	1,329.37	0.43	1,329.80
V	Prior Period Income	1.24			
VI	PROFIT / (LOSS) BEFORE TAX (III±IV)	(126.17)	(1,793.27)	(524.79)	(2,318.06)
VII	TAX EXPENSE				
	(a) Tax expense				
	(b) Deferred tax	17.23	3.84	7.37	11.21
	Total Tax Expense	17.23	3.84	7.37	11.21
VIII	NET PROFIT / (LOSS) FOR THE PERIOD AFTER TAX (V-VI)	(143.40)	(1,797.12)	(532.16)	(2,329.27)
IX	PAID-UP EQUITY SHARES (FV ₹10/share)	2,500.00	2,500.00	2,499.58	2,500.00
X	Other Equity				
XI	EARNINGS PER SHARE (Before Exceptional Items) (of Rs. 10/- each)	(0.57)	(1.87)	(2.13)	(4.00)
	Basic (₹)	(0.57)	(1.87)	(2.13)	(4.00)
	Diluted (₹)				
XII	EARNINGS PER SHARE (After Exceptional Items) (of Rs. 10/- each)				
	Basic (₹)	(0.57)	(7.19)	(2.13)	(9.32)
	Diluted (₹)	(0.57)	(7.19)	(2.13)	(9.32)

"The Figures of Half Year ended 31-03-2026 are the balancing figures between audited figures in respect of the year ended 31-03-2026 and the reviewed figures in respect of half year ended 30-09-2025"

For Cian Healthcare Limited
CIN: L24233PN2003PLC017563
For and on behalf of Board of Directors

RAJESH JAIN
Managing Director
DIN: 02066848
Place : Delhi
Date: 13/11/2026

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

CIAN HEALTHCARE LIMITED

Registered Office : Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road, Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028

CIN: L24233PN2003PLC017563

Website: https://cian.co; Tele: +91 9049233757; Email: enquiry@cian.co

Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30th September 2026

(Amount in ₹ Lakhs unless otherwise stated)

Particulars	As at 30th Sept 2026(Unaudited)	As at 30th Sept 2025(Unaudited)	As at 31 March 2026(Audited)
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / (Loss) After Tax	-143.40	-532.16	-2,329.27
Adjustments for non-cash / non-operating items:			
Depreciation and Amortisation	197.78	195.81	391.50
Interest Expenses	50.49	0.48	19.43
Interest on Fixed Deposits	-0.84	-23.18	-39.25
Deferred Tax Expense / (Benefit)	17.23	7.37	11.21
Profit on sale of Car	-		
Exceptional Items – non-cash charges (net)			1,329.80
Operating Profit Before Working Capital Changes	121.26	-351.68	-616.58
Movements in working capital :			
Increase/(Decrease) in Trade Payables	-24.07	247.66	-2,815.86
Increase/(Decrease) in Other Current Liabilities	-126.19	-494.80	-1,712.12
Increase/(Decrease) in Other Non-Current Liabilities	-0.00		-84.49
Increase/(Decrease) in Long Term Provisions	-18.71	-7.98	208.38
Increase/(Decrease) in Short Term Provisions	6.76		-42.52
(Increase)/Decrease in Inventories	-15.22	258.47	2,102.63
(Increase)/Decrease in Trade Receivables	-203.28	-235.07	474.83
(Increase)/Decrease in Other Current Assets	-235.91	-80.52	152.24
(Increase)/Decrease in Other Non-Current Assets	7.55	42.76	1,777.67
(Increase)/Decrease in Short-Term Loans & Advances	-21.73	-34.55	408.67
Net Cash Generated From / (Used In) Operating Activities (A)	-509.55	-655.72	-147.16
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of PPE / Intangibles	-111.79	-4.04	-82.05
(Increase)/Decrease in Capital Work-in-Progress	-0.00	0	890.86
Interest on Fixed Deposits	0.84	23.18	39.25
(Increase)/Decrease in Non-Current Investments	-0.00	-53.35	478.52
Net Cash Generated From / (Used In) Investing Activities (B)	-110.95	-34.20	1,326.58
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issuance of Equity Share Capital	-	-	0.42
Proceeds / (Repayment) of Long-Term Borrowings	-681.52	849.94	1,330.13
Proceeds / (Repayment) of Short-Term Borrowings	1,346.02	-851.44	-3,963.03
(Increase)/Decrease in Long-Term Loans & Advances	-	-4.16	1,198.04
Interest Paid	-50.49	-0.48	-19.43
Securities Premium utilised for capital reduction (non-cash)	-	-	-3,581.11
Capital Reduction Reserve (non-cash)	-	-	2,374.58
Capital Reserve as per Resolution Plan (non-cash)	-27.41	-	-176.44
Net Cash Generated From / (Used In) Financing Activities (C)	586.59	-6.14	-2,836.84
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	-33.92	-696.06	-1,657.41
Cash and Cash Equivalents at Beginning of Year	119.63	1,766.43	1,777.04
Cash and Cash Equivalents at End of Year	85.71	1,070.37	119.63
Cash in Hand	0.61	0.51	0.11
With banks - on current account	60.50	11.05	86.15
With banks - In Deposits account	24.61	1,058.46	26.68
Cash and Cash Equivalents as per Balance Sheet	85.71	1,070.37	119.63

The above cash flow statement has been prepared using Indirect method.

For Cian Healthcare Limited
CIN: L24233PN2003PLC017563
For and on behalf of Board of Directors

RAJESH JAIN
Managing Director
DIN: 02066848
Place : Delhi
Date: 13/11/2026

For Rasool Singhal & Co
Chartered Accountants
Firm Registration No: 500015N

CA Anuj Goyal
Partner
Membership No : 075710
Place: Delhi
Date: 13/11/2026

Rasool Singhal & Co.
Chartered Accountants
SD-29, Shastri Nagar, Ghaziabad - 201002
Contact: 9810041371, 0120-4958555;
E-Mail: rasoolsinghalandco@gmail.com

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of CIAN Healthcare Limited for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
CIAN Healthcare Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **CIAN Healthcare Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the half year ended September 30, 2026 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors at its meeting held on November 13, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. 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 the 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 SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

   (a) CIAN Healthcare Limited - Holding Company
   (b) Dr. Smith's Biotech Private Limited - Wholly-owned Subsidiary

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

Rasool Singhal & Co.
Chartered Accountants
SD-29, Shastri Nagar, Ghaziabad - 201002
Contact: 9810041371, 0120-4958555;
E-Mail: rasoolsinghalandco@gmail.com

Basis for Qualified Conclusion

5. We draw attention to the following matters:

(a) **Inventories:** Physical verification of inventories of the Holding Company was not carried out during the half year ended September 30, 2026 and inventories of the Holding Company aggregating ₹ 474.70 lakh as at that date have been valued by the Management on the basis of book records. A statement of inventories showing quantities and valuation as at that date has not been made available to us. In the absence of physical verification and supporting records, we were unable to obtain sufficient appropriate evidence regarding the existence, condition and valuation of such inventories as at September 30, 2026, or of the opening inventories as at April 1, 2026, which enter into the determination of the cost of materials consumed and changes in inventories for the half year. Consequently, we are unable to determine whether any adjustments to the carrying amount of inventories and the consequential impact on the net loss for the half year, are necessary.

(b) **Property, plant and equipment and capital work-in-progress:** The Holding Company does not presently maintain a fixed asset register containing full particulars, including quantitative details and situation, of its property, plant and equipment and is in the process of compiling one and physical verification of property, plant and equipment and capital work-in-progress was not carried out during the half year. In the absence of a fixed asset register and physical verification, we were unable to obtain sufficient appropriate evidence regarding the existence and carrying amounts of property, plant and equipment of ₹ 2,198.73 lakh and capital work-in-progress of ₹ 615.74 lakh of the Holding Company as at September 30, 2026. Consequently, we are unable to determine whether any adjustments to these carrying amounts and to the depreciation charge for the half year, are necessary.

(c) **Balance confirmations:** Balance confirmations have not been obtained in respect of trade receivables of the Holding Company. In the absence of such confirmations or alternative evidence, we are unable to determine whether any adjustments to the carrying amounts of these balances and the consequential impact on the net loss for the half year, are necessary.

(d) **Goods and Services Tax input tax credit:** The balance of input tax credit as per the books of account of the Holding Company differs from the balance in the Electronic Credit Ledger on the GST portal as at September 30, 2026, which remains unreconciled. Pending reconciliation, we are unable to determine whether any adjustment to the carrying amount of input tax credit and the consequential impact on the net loss for the half year, is necessary.

(e) **Matters reported by the auditor of the subsidiary:** The auditor of the subsidiary, Dr Smith's Biotech Private Limited, has expressed a qualified conclusion in its review

report on the interim financial information of the subsidiary for the half year ended September 30, 2026, in respect of the following matters:

- the absence of physical verification and supporting records in respect of inventories of ₹ 45.46 lakh;
- the absence of balance confirmations and the assessment of recoverability of trade receivables of ₹ 441.06 lakh;
- the absence of a fixed asset register and physical verification of property, plant and equipment of ₹ 898.85 lakh; and
- unreconciled Goods and Services Tax input tax credit balances included in balances with government authorities of ₹ 113.15 lakh;

The matters stated in sub-paragraphs (a) to (d) above were also the subject matter of modification in the predecessor auditor's review report on the consolidated financial results for the half year ended September 30, 2025 and in its report on the consolidated financial statements for the year ended March 31, 2026. These matters remain unresolved and accordingly also affect the comparability of the figures for the current period with the corresponding figures.

Qualified Conclusion

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review report of the other auditor referred to in paragraph 7 below, except for the effects and possible effects of the matters described in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, 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.

Other Matters

7. We did not review the interim financial information of one subsidiary included in the Statement, whose interim financial information reflects total assets of ₹ 1,584.13 lakh as at September 30, 2026, total revenue of ₹ Nil and net loss after tax of ₹ 165.16 lakh for the half year ended September 30, 2026, as considered in the Statement. This interim financial information has been reviewed by the 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 this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

8. The comparative financial information of the Group for the half year ended September 30, 2025 included in the Statement was reviewed by the predecessor auditor, who expressed

RASOOL SINGHAL & CO. FRN 580015N Chartered Accountants

Rasool Singhal & Co.
Chartered Accountants
SD-29, Shastri Nagar, Ghaziabad - 201002
Contact: 9810041371, 0120-4958555;
E-Mail: rasoolsinghalandco@gmail.com

disclaimer of conclusion thereon vide their revised report dated January 14, 2026. The consolidated financial information of the Group for the year ended March 31, 2026 included in the Statement was audited by the predecessor auditor, who expressed a qualified opinion thereon vide their report dated May 30, 2026.

9. The Statement includes the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures for the half year ended September 30, 2025.

Our conclusion on the Statement is not modified in respect of these matters.

For Rasool Singhal & Co.
Chartered Accountants
Firm Registration No.: 500015N

RASOOL SINGHAL & CO. FRN 500015N Chartered Accountants

CA Anuj Goyal
Partner
Membership No.: 075710
UDIN: 26075710CPJRAL5763

Place: Delhi
Date: November 13, 2026

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

Registered Office:
Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road,
Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028.
Email: enquiry@cian.co
Mobile No.: +919049000648 Website: **www.cian.co**

Corporate Office:
606, Ring Road Mall, Sector-3, Rohini, New Delhi, Pincode-110085.
Landline No.: 011-49120841

Factory: Khasra No.: 245 & 248, Village Sisona, Bhagwanpur,
Roorkee, District Haridwar, Uttarakhand, Pincode-247661.
Mobile No.: +917830655000

CIN: L24233PN2003PLC017563

Management's response to the qualifications in the Limited Review Report:

The Statutory Auditors have expressed a qualified conclusion in their limited review report on the Statement in respect of the matters set out below. Management's response to each is as follows:

(a) **Inventories**

In respect of the Holding Company, physical verification of inventories could not be carried out as at 30th September' 2026 owing to a shortage of staff during the closing period and the ongoing migration of inventory records to the Company's ERP system. Inventories as at that date have been valued on the basis of book records. The Holding Company will carry out a physical verification of inventories before 31st March 2027 and adjustments, if any, will be given effect to in accordance with the applicable Accounting Standards.

(b) **Property, plant and equipment and capital work-in-progress**

Property, plant and equipment of the Holding Company of ₹ 2,198.73 lakh and capital work-in-progress of ₹ 615.74 lakh as at 30th September 2026 are carried at the values in the books of account, being the balances in the audited financial statements as at 31st March 2026, adjusted for additions, disposals and depreciation for the half year. The Holding Company is compiling a fixed asset register containing full particulars, including quantitative details and situation, of its property, plant and equipment, and will carry out a physical verification of property, plant and equipment and capital work-in-progress along with the compilation of the register, both of which are expected to be completed by 31st March 2027. Adjustments, if any, will be given effect to in accordance with the applicable Accounting Standards.

(c) **Balance confirmations**

The Holding Company is in the process of seeking balance confirmations from its trade receivables. Pending receipt of confirmations, the balances have been carried as per the books of account, after considering the provision for doubtful trade receivables already made. The confirmation process is expected to be completed by 31st March 2027 and adjustments, if any, arising on reconciliation will be given effect to in accordance with the applicable Accounting Standards.

(d) **Goods and Services Tax input tax credit**

The difference between input tax credit as per the books of account of the Holding Company and the Electronic Credit Ledger arises primarily from timing differences. These include purchases recorded in the books only on acceptance of materials after quality control at the plant and invoices recorded in the books that are not yet reflected in GSTR-2B pending the filing of returns by suppliers. The Holding Company is reconciling the balances supplier-wise and invoice-wise and expects to complete the reconciliation by 31st December'2026. Credit, if any, found to be ineligible or not available will be reversed and adjustments will be given effect to in accordance with the applicable Accounting Standards.

Rajesh Jain

CIAN HEALTHCARE LTD. NEW DELHI

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

Registered Office:
Office No.: 301, 3rd Floor, Konark Icon, Mundhwa-Kharadi Road,
Kirtane Baugh, Magarpatta, Hadapsar, Pune, Maharashtra, Pincode-411028.
Email: enquiry@cian.co
Mobile No.: +919049000648 Website: **www.cian.co**

Corporate Office:
606, Ring Road Mall, Sector-3, Rohini, New Delhi, Pincode-110085.
Landline No.: 011-49120841

Factory: Khasra No.: 245 & 248, Village Sisona, Bhagwanpur,
Roorkee, District Haridwar, Uttarakhand, Pincode-247661.
Mobile No.: +917830655000

CIN: L24233PN2003PLC017563

(e) **Matters reported by the auditor of the subsidiary**

The subsidiary was under the Corporate Insolvency Resolution Process until the approval of its Resolution Plan by the Hon'ble National Company Law Tribunal on 23rd September 2026, and its affairs during that period were managed by the Resolution Professional. The matters reported by the subsidiary's auditor arise from that period. The Resolution Plan was implemented on 23rd October 2026 and adjustments, if any, will be given effect to in accordance with the applicable Accounting Standards.

For and on behalf of the Board of Directors
CIAN Healthcare Limited

Rajesh Jain
Managing Director
DIN: 02066848

Place: Delhi
Date: 13th November 2026