



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, 2021 and for the year-to-date results for the period from April 1, 2021 to September 30, 2021 ('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

Ashish Boundia

CA Ashish Boundia
Partner

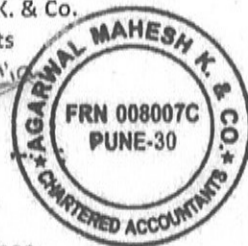
FRN: 008007C

Membership No. 156089

Date: 17.11.2021

UDIN: - 21156089AAAAEA3331

Pune



BRANCHES

MUMBAI | KOLHAPUR | SATNA | GULBARGA | JAMSHEDPUR | PATNA | RANCHI

CIAN HEALTHCARE LIMITED
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
CIN: L24233PN2003PLC017563

STATEMENT OF STANDALONE BALANCESHEET AS AT SEPTEMBER 30, 2021

Particulars	Note No.	(Rs. In Lakhs)	
		As at September 30, 2021	As at March 31, 2021
		Unaudited	Audited
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,336.08	2,336.08
(b) Reserves and surplus	4	3,410.88	3,651.36
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	5	1,469.80	1,837.42
(b) Deferred tax liabilities (net)	30.11	127.30	127.79
(c) Other long-term liabilities	6	63.65	131.25
(d) Long-term provisions	7	72.16	74.51
4 Current liabilities			
(a) Short-term borrowings	8	3,094.94	3,122.61
(b) Trade payables	9	2,899.59	1,770.59
(c) Other current liabilities	10	439.12	345.97
(d) Short-term provisions	11	100.01	65.63
TOTAL		14,013.52	13,463.20
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12.A	2,455.97	1,873.45
(ii) Intangible assets	12.B	-	-
(iii) Capital work-in-progress	12.C	2,032.63	2,570.90
(iv) Intangible assets under development			
(v) 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	1,921.36	1,995.09
(e) Other non-current assets	15	418.74	547.84
2 Current assets			
(a) Current investments	16	-	-
(b) Inventories	17	2,763.50	2,570.93
(c) Trade receivables	18	2,366.69	1,853.59
(d) Cash and cash equivalents	19	136.28	220.95
(e) Short-term loans and advances	20	360.96	415.79
(f) Other current assets	21	848.54	705.81
TOTAL		14,013.52	13,463.20

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



Mr. Suraj Zanwar
Managing Director
DIN: 01304850

Date: - 17/11/2021

CIAN HEALTHCARE LIMITED
MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,
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STATEMENT OF STANDALONE PROFIT AND LOSS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021

Particulars	Note No.	For the half year ended September 30, 2021	For the year ended March 31, 2021	For the half year ended September 30, 2020	For the year ended March 31, 2020
		Unaudited	Audited		
		Rs. (in Lakhs)	Rs. (in Lakhs)	Rs. (in Lakhs)	Rs. (in Lakhs)
A CONTINUING OPERATIONS					
1 Revenue from operations (gross)	22	3,700.55	7,238.27	3,853.91	5,704.60
2 Other income	23	10.84	20.30	2.00	78.90
3 Total revenue (1+2)		3,711.39	7,258.57	3,855.91	5,783.50
4 Expenses					
(a) Cost of materials consumed	24.a	2,426.30	3,503.18	1,635.77	3,081.17
(b) Purchases of stock-in-trade	24.b	252.74	915.71	635.65	321.88
(c) Changes in inventories of finished goods, work-in-progress	24.c	-201.55	-127.74	237.97	-42.74
(d) Other Operating Expenses	25	327.39	643.35	222.51	522.12
(d) Employee benefits expense	26	317.75	692.88	332.52	459.64
(e) Finance costs	27	263.54	620.96	283.26	580.92
(f) Depreciation and amortisation expense	12.A & 12.B	128.28	245.15	123.30	245.46
(g) Other expenses	28	429.57	678.52	314.10	600.84
Total expenses		3,944.03	7,172.01	3,785.08	5,769.28
5 Profit / (Loss) before exceptional and extraordinary items and tax (3-4)		-232.65	86.56	70.83	14.22
6 Exceptional items	29.a				
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		-232.65	86.56	70.83	14.22
8 Extraordinary items	29.b	5.03	20.06	14.04	6.76
9 Profit / (Loss) before tax (7 ± 8)		-237.68	66.50	56.78	7.46
10 Tax expense:					
(a) Current tax expense for current year		-	41.18	23.06	14.91
(b) (Less): MAT credit (where applicable)					
(c) Current tax expense relating to prior years		-	-	-	-
(d) Net current tax expense		-	41.18	23.06	14.91
(e) Deferred tax		-0.49	-7.35	-2.89	-0.21
		-0.49	33.83	20.17	14.70
11 Profit / (Loss) from continuing operations (9 ± 10)		-237.18	32.67	36.62	-7.24
12 Earnings per share (23360764 Shares of Rs. 10/- each):					
(a) Basic					
(i) Continuing operations		-1.02	0.14	0.16	-0.03
(ii) Total operations		-1.02	0.14	0.16	-0.03
(b) Diluted					
(i) Continuing operations		-1.02	0.14	0.16	-0.03
(ii) Total operations		-1.02	0.14	0.16	-0.03

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

Mr. Suraj Zangwar
Managing Director
DIN: 01304850

Date: 17/11/2021



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CIAN HEALTHCARE LIMITED
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STATEMENT OF STANDALONE CASHFLOW AS AT SEPTEMBER 30, 2021

Particulars	As at September 30, 2021	As at March 31, 2021
Cash Flow from operating activities		
Net Profit after tax	-237.18	32.67
Adjustment for:		
- Depreciation and amortization expense	128.28	245.15
- (Profit) / Loss on Sale/Disposal of assets		
- Interest Expenses	238.07	583.70
- Interest & Dividend received	-4.77	-11.55
- DEPRECIATION RESERVE	-3.29	
- Deferred Tax Liability	-0.49	-7.35
Operating profit before working capital changes	120.62	842.62
(Increase) / Decrease in Other Non Current asset	129.10	244.05
(Increase) / Decrease in Inventories	-192.57	-599.30
(Increase) / Decrease in Trade receivables	-513.10	141.02
(Increase) / Decrease in Other Current Assets	-142.73	-267.30
(Increase) / Decrease in Deferred Tax Asset		
(Increase) / Decrease in other financial assets	54.83	194.00
Increase / (Decrease) in Provisions	32.03	37.89
Increase / (Decrease) in Trade Payables	1,129.00	172.01
Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing		
Increase / (Decrease) in Deferred tax liabilities		
Increase / (Decrease) in Other Current Liabilities	93.16	-80.31
Increase / (Decrease) in Other Non Current Liabilities	-67.61	33.70
Cash generated from operations	642.72	718.39
Taxes paid		
Net cash from operating activities	642.72	718.39
Cash flow from Investing activities		
Purchase of fixed assets	-710.80	-41.08
Proceeds from sale of fixed assets/Subsidy	0	0
(Increase) / Decrease in Capital Work in Progress	538.27	-90.73
Interest & Dividend received	4.77	11.55
Purchases of Shares of Dr. Smiths Biotech Private Ltd.		
Proceeds / (Repayment) of Other Financial Assets/Long Term Liabilities		
Net Cash flow from investing activities	-167.77	-120.26
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium	0	0
Proceeds from long term borrowings	-367.62	-611.62
Proceeds / (Repayment) from / of short term borrowings (Above)	-27.67	428.42
Proceeds from Share Application Money		
Dividend Paid including dividend distribution tax		
Proceeds / (Repayment) for Other Financial Assets	73.74	87.88
Interest paid	-238.07	-583.70
Net Cash flow from Financing Activities	-559.63	-679.03
Increase / (Decrease) in cash and cash equivalents	-84.68	-80.90
Cash and cash equivalents at beginning of the year	220.95	301.85
Cash and cash equivalents at end of the year	136.28	220.95

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.

As per our attached Report of even date

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


Mr. Suraj Zanwar
Managing Director
DIN: 01304850



Doc No: 17/11/2021

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 **17th November, 2021**
2. The Results for the half year ended on 30th September 2021 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. The consolidated accounts have been prepared as per AS-21
5. List of Subsidiary as on 30th September 2021
 - Name of the Entity : Dr. Smiths Biotech Private Limited
 - Relationship : Subsidiary
 - Country of Incorporation : India
 - % of Ownership : 100%
6. Other Income for the year ended on 30.09.2021 includes Interest on Fixed Deposites, Income from Export benefits & Other Misc. Income
7. The Status of Investors Complaints during the half year ended on 31.03.2021 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
8. Figures of previous year/Period have been regrouped/recasted wherever necessary, in order to make them comparable.
9. The company is primarily engaged in the business of Pharmaceuticals which is single reportable segment for the half year/ year ended 30.09.2021 hence no separate separate segment reporting is given as per AS-17

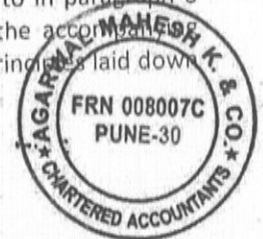




Limited Review Report on unaudited half yearly and year to date Consolidated Financial Results of the Cian Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 2021 and year to date results for the period from 01 April 2021 to 30 September 2021 ("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 3136.53 lakhs as at 30 September 2021 and total revenues of Rs 1026.67 lakhs, total net profit after tax of Rs. 80.24 lakhs, for the half year ended 30 September 2021, and cash inflow (net) of Rs. 4.27 lakhs for the period from 01 April 2021 to 30 September 2021, 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

Ashish Boundia

CA Ashish Boundia
Partner

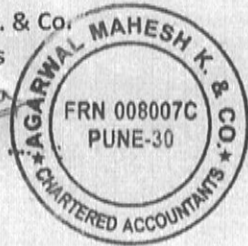
FRN: 008007C

Membership No. 156089

Date: 17.11.2021

UDIN: - 21156089AAAAEB8942

Pune



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CIN: L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED BALANCESHEET AS AT SEPTEMBER 30, 2021

Particulars	Note No.	As at September 30, 2021	As at March 31, 2021
A			
EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	2,336.08	2,336.08
(b) Reserves and surplus	4	3,316.86	3,488.31
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	5	3,157.43	3,764.05
(b) Deferred tax liabilities (net)	29	207.32	196.59
(c) Other long-term liabilities	6	174.47	86.68
(d) Long-term provisions	7	72.16	74.51
4 Current liabilities			
(a) Short-term borrowings	8	3,216.81	3,309.05
(b) Trade payables	9	3,433.66	2,057.28
(c) Other current liabilities	10	381.88	329.98
(d) Short-term provisions	11	110.93	82.63
TOTAL		16,407.60	15,725.16
B			
ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	12.A	4,206.28	3,653.62
(ii) Intangible assets	12.B		
(iii) Capital work-in-progress	12.C	2,055.15	2,593.42
(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	1,931.37	2,004.86
(e) Other non-current assets	15	518.74	647.84
2 Current assets			
(a) Current investments	16		
(b) Inventories	17	3,301.55	3,072.51
(c) Trade receivables	18	2,693.12	1,889.97
(d) Cash and cash equivalents	19	152.06	232.47
(e) Short-term loans and advances	20	639.49	682.69
(f) Other current assets	21	420.99	458.93
TOTAL		16,407.60	15,725.16



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

[Signature]
Mr. Suresh Zanwar
Director

DIN: 01304850

Date: 17/11/2021

CIAN HEALTHCARE LIMITED
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CIN: L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021

Particulars	Note No.	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
		For the Half Year Ended September 30, 2021	For the Year Ended March 31, 2021	For the Half Year Ended September 30, 2020	For the Year Ended As at March 31, 2020
A CONTINUING OPERATIONS					
1 Revenue from operations (gross)	22	4,691.18	7,373.01	3,889.47	5,708.83
2 Other income	23	16.54	28.04	9.25	86.27
3 Total revenue (1+2)		4,707.71	7,401.05	3,898.73	5,795.10
4 Expenses					
(a) Cost of materials consumed	24.a	2,935.34	3,436.73	1,632.86	3,080.23
(b) Purchases of stock-in-trade	24.b	263.76	965.04	651.93	321.88
(c) Changes in inventories of finished goods, work-in-progress	24.c	-126.62	-354.98	231.28	-42.74
(d) Other Operating Expenses	25	432.49	716.45	222.51	541.51
(d) Employee benefits expense	26	371.88	716.30	333.57	468.20
(e) Finance costs	27	323.76	772.27	356.15	712.01
(f) Depreciation and amortisation expense	12.a & 12.b	179.35	345.27	223.68	444.87
(g) Other expenses	28	480.13	714.24	319.81	614.82
Total expenses		4,860.11	7,311.34	3,971.80	6,140.78
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		-152.40	89.71	-73.07	-345.68
6 Exceptional items	29.a				
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)		-152.40	89.71	-73.07	-345.68
8 Extraordinary items	29.b	5.04	21.01	14.55	6.76
9 Profit / (Loss) before tax (7 ± 8)		-157.43	68.70	-87.62	-352.44
10 Tax expense:					
(a) Current tax expense for current year		-	41.18	23.06	14.91
(b) (Less): MAT credit (where applicable)					
(c) Current tax expense relating to prior years					
(d) Net current tax expense		-	41.18	23.06	14.91
(e) Deferred tax		10.72	22.22	-2.89	11.41
		10.72	63.39	20.17	26.32
11 Profit / (Loss) from continuing operations (9 ± 10)		-168.16	5.31	-107.78	-378.76
12 Earnings per share (23360764 Shares of Rs. 10/- each):					
(a) Basic		-0.72	0.02	-0.46	-1.62
(i) Continuing operations		-0.72	0.02	-0.46	-1.62
(ii) Total operations		-0.72	0.02	-0.46	-1.62
(b) Diluted		-0.72	0.02	-0.46	-1.62
(i) Continuing operations		-0.72	0.02	-0.46	-1.62
(ii) Total operations		-0.72	0.02	-0.46	-1.62



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

(Signature)
Mr. Suraj Zanwar
Director
DIN: 01304850

date 1- 17/11/2021

CIAN HEALTHCARE LIMITED
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STATEMENT OF CONSOLIDATED CASHFLOW AS AT SEPTEMBER 30, 2021

Particulars	As at September 30, 2021	As at March 31, 2021	As at September 30, 2020	As at March 31, 2020
Cash Flow from operating activities				
Net Profit after tax	-168.16	5.31	-107.78	-378.76
Adjustment for:				
- Depreciation and amortization expense	179.35	345.27	223.68	444.87
- DEPRECIATION RESERVE	-3.29			
- (Profit) / Loss on Sale/Disposal of assets				
- Interest Expenses	298.29	734.98	327.91	701.81
- Interest & Dividend received	-10.47	-19.29	-12.98	-18.23
- Deferred Tax Liability	10.72	22.22	-2.89	-0.21
Operating profit before working capital changes	306.46	1,088.49	427.94	749.49
(Increase) / Decrease in Other Non Current asset	129.10	144.05	122.02	-201.65
(Increase) / Decrease in Inventories	-229.04	-1,100.88	-91.29	-376.71
(Increase) / Decrease in Trade receivables	-803.15	108.59	-542.36	227.09
(Increase) / Decrease in Other Current Assets	37.95	-20.42	-37.15	-1,542.86
(Increase) / Decrease in Deferred Tax Asset			-	
(Increase) / Decrease in other financial assets	43.20	148.50	121.56	-7.92
Increase / (Decrease) in Provisions	25.96	41.21	14.81	11.01
Increase / (Decrease) in Trade Payables	1,376.38	433.14	-57.91	224.03
Increase / (Decrease) in Other Financial Liabilities/Long Term Liabilities	87.79	-79.78	84.20	-108.73
Increase / (Decrease) in Deferred tax liabilities			-	11.62
Increase / (Decrease) in Other Current Liabilities	51.91	-97.38	5.78	175.17
Increase / (Decrease) in Other Non Current Liabilities				-
Cash generated from operations	1,026.54	665.53	47.61	-839.47
Taxes paid				
Net cash from operating activities	1,026.54	665.53	47.61	-839.47
Cash flow from Investing activities				
Purchase of fixed assets	-732.01	-56.29	-15.43	-96.41
Proceeds from sale of fixed assets/Subsidy			-	50.00
(Increase) / Decrease in Capital Work in Progress	538.27	-90.83	-23.52	-1,864.44
Interest & Dividend received	10.47	19.29	12.98	18.23
Purchases of Shares of Dr. Smiths Biotech Private Ltd.			-	-708.84
Proceeds / (Repayment) of Other Financial Assets/Long Term Liabilities	73.49	226.93	-	-142.62
Net Cash flow from investing activities	-109.79	99.09	-25.97	-2,744.08
Cash flow from financing activities				
Proceeds from issuance of Share Capital including share premium			-	3,791.76
Proceeds from long term borrowings	-606.62	-819.71	22.87	813.83
Proceeds / (Repayment) from / of short term borrowings (Above)	-92.25	577.19	78.72	-227.51
Proceeds from Share Application Money			-	-
Dividend Paid including dividend distribution tax			-	-
Proceeds / (Repayment) for Other Financial Assets			170.56	10.41
Interest paid	-298.29	-734.98	-327.91	-701.81
Net Cash flow from Financing Activities	-997.16	-977.50	-55.76	3,686.68
Increase / (Decrease) in cash and cash equivalents	-80.40	-212.88	-34.12	103.13
Cash and cash equivalents at beginning of the year	232.47	445.35	445.35	342.22
Cash and cash equivalents at end of the year	152.07	232.47	411.23	445.35

Notes :

- 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.
- Details of Cash and cash equivalents are given in note No.2.04 and 2.05
- Direct Tax paid is treated as arising from operating activities and are not bifurcated between investment and financing activities.
- All figures in brackets/Negative indicate outflow.

As per our attached Report of even date



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

[Signature]
Mr. Sunil Zanwar
Director
DIN: 01304850

Date :- 17/11/2021

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 **17th November, 2021**
2. The Results for the half year ended on 30th September 2021 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. The consolidated accounts have been prepared as per AS-21
5. List of Subsidiary as on 30th September 2021
 - Name of the Entity : Dr. Smiths Biotech Private Limited
 - Relationship : Subsidiary
 - Country of Incorporation : India
 - % of Ownership : 100%
6. Other Income for the year ended on 30.09.2021 includes Interest on Fixed Deposites, Income from Export benefits & Other Misc. Income
7. The Status of Investors Complaints during the half year ended on 31.03.2021 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
8. Figures of previous year/Period have been regrouped/recasted wherever necessary, in order to make them comparable.
9. The company is primarily engaged in the business of Pharmaceuticals which is single reportable segment for the half year/ year ended 30.09.2021 hence no separate separate segment reporting is given as per AS-17

