



**CIAN HEALTHCARE LIMITED**

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

**Corporate Office:**

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

**Registered Office:**

Milkat No. 16431, Block No. 1 from South Side, C.S. No. 227/10 3B,  
Harpale Park, Opp. Berger Paint, Phursungi, Tal. Haveli, Dist. Pune - 412 308,  
(Maharashtra) INDIA. Tele-Fax.: +91-20-26982792

**Factory:**

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

**CIN:** L24233PN2003PLC017563

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

**Date:** 13.11.2020

*Script Code: 542678*

**Sub: SUBMISSION OF HALF YEARLY UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2020 AS PER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015.**

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Unaudited Financial Results (Standalone and Consolidated) for the Half year ended 30<sup>th</sup> September, 2020 in the form of PDF which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held on Friday, 13th November, 2020.

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

You are requested to take on record the Unaudited Financial Results along with Limited Review Report for your reference and record.

Thanking You,

Yours Faithfully,

For Cian Healthcare Limited

  
**Suraj Shrinivas Zanwar**  
**Managing Director**  
**DIN: 01304850**



**Encls: Unaudited Financial Results and Limited Review Report.**



**Agarwal Mahesh K. & Co.**  
Chartered Accountants

📍 : Flat No. 19, Hansmani Society, Behind Parvati Petrol Pump  
Near Dandekar Bridge, Pune 411030, Maharashtra  
✉ : agarwalmaheshkca@gmail.com  
🌐 : www.agarwalmahesh.com  
☎ : +91 9028109491, 9766909029

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

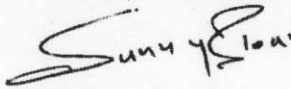
We have reviewed the accompanying statement of unaudited standalone financial results of Cian Healthcare Limited ('the Company') for the half year ended September 30, 2020 and for the year-to-date results for the period from April 1, 2020 to September 30, 2020 ('the Statement'), being submitted by the 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: 13.11.2020

UDIN:- 20164172AAAABB1327

Pune



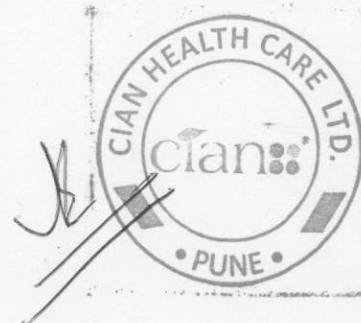
BRANCHES

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 PROFIT AND LOSS FOR THE HALF YEAR ENDED ON 30.09.2020**

| Particulars  | For the half year ended September 30, 2020 | For the year ended March 31, 2020 | For the half year ended September 30, 2019 |
|--|--|-----------------------------------|--|
|  | Unaudited                                  | * Audited                         | Unaudited                                  |
|  | Rs. (in Lakhs)                             | Rs. (in Lakhs)                    | Rs. (in Lakhs)                             |
| <b>A CONTINUING OPERATIONS</b>   |  |                                   |  |
| 1 Revenue from operations (gross)  | 3,853.91                                   | 5,704.60                          | 2,941.29                                   |
| 2 Other income   | 2.00                                       | 78.90                             | 12.58                                      |
| 3 <b>Total revenue (1+2)</b>   | <b>3,855.91</b>                            | <b>5,783.50</b>                   | <b>2,953.88</b>                            |
| 4 <b>Expenses</b>  |  |                                   |  |
| (a) Cost of materials consumed   | 1,635.77                                   | 3,081.17                          | 1,530.07                                   |
| (b) Purchases of stock-in-trade  | 635.65                                     | 321.88                            | 99.89                                      |
| (c) Changes in inventories of finished goods, work-in-progress   | 237.97                                     | -42.74                            | 338.34                                     |
| (d) Other Operating Expenses   | 222.51                                     | 522.12                            | 249.05                                     |
| (e) Employee benefits expense  | 332.52                                     | 459.64                            | 249.35                                     |
| (f) Finance costs  | 283.26                                     | 580.92                            | 292.71                                     |
| (f) Depreciation and amortisation expense  | 123.30                                     | 245.46                            | 160.77                                     |
| (g) Other expenses   | 314.10                                     | 600.84                            | 152.25                                     |
| <b>Total expenses</b>  | <b>3,785.08</b>                            | <b>5,769.28</b>                   | <b>3,072.43</b>                            |
| 5 <b>Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)</b>                                | <b>70.83</b>                               | <b>14.22</b>                      | <b>-118.56</b>                             |
| 6 Exceptional items  |  |                                   |  |
| 7 <b>Profit / (Loss) before extraordinary items and tax (5 ± 6)</b>  | <b>70.83</b>                               | <b>14.22</b>                      | <b>-118.56</b>                             |
| 8 Extraordinary items  | 14.04                                      | 6.76                              |  |
| 9 <b>Profit / (Loss) before tax (7 ± 8)</b>  | <b>56.78</b>                               | <b>7.46</b>                       | <b>-118.56</b>                             |
| 10 <b>Tax expense:</b>   |  |                                   |  |
| (a) Current tax expense for current year   | 23.06                                      | 14.91                             |  |
| (b) (Less): MAT credit (where applicable)  |  |                                   |  |
| (c) Current tax expense relating to prior years  |  |                                   |  |
| (d) Net current tax expense  | 23.06                                      | 14.91                             |  |
| (e) Deferred tax   | -2.89                                      | -0.21                             |  |
|  | 20.17                                      | 14.70                             |  |
| 11 <b>Profit / (Loss) from continuing operations (9 ± 10)</b>  | <b>36.62</b>                               | <b>-7.24</b>                      | <b>-118.56</b>                             |
| <b>B DISCONTINUING OPERATIONS</b>  |  |                                   |  |
| 12.i Profit / (Loss) from discontinuing operations (before tax)  |  |                                   |  |
| 12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations |  |                                   |  |
| 12.iii Add / (Less): Tax expense of discontinuing operations   |  |                                   |  |
| (a) on ordinary activities attributable to the discontinuing operations  |  |                                   |  |
| (b) on gain / (loss) on disposal of assets / settlement of liabilities   |  |                                   |  |
| 13 <b>Profit / (Loss) from discontinuing operations (12.i ± 12.ii ± 12.iii)</b>                                    |  |                                   |  |
| 14 <b>Profit / (Loss) for the year (11 ± 13)</b>   | <b>36.62</b>                               | <b>-7.24</b>                      | <b>-118.56</b>                             |
| 15.i <b>Earnings per share (23360764 Shares of Rs. 10/- each):</b>   |  |                                   |  |
| (a) Basic  |  |                                   |  |
| (i) Continuing operations  | 0.16                                       | -0.03                             | -0.51                                      |
| (ii) Total operations  | 0.16                                       | -0.03                             | -0.51                                      |
| (b) Diluted  |  |                                   |  |
| (i) Continuing operations  | 0.16                                       | -0.03                             | -0.51                                      |
| (ii) Total operations  | 0.16                                       | -0.03                             | -0.51                                      |
| 15.ii <b>Earnings per share (23360764 Shares of Rs. 10/- each):</b>  |  |                                   |  |
| (a) Basic  |  |                                   |  |
| (i) Continuing operations  | 0.16                                       | -0.03                             | -0.51                                      |
| (ii) Total operations  | 0.16                                       | -0.03                             | -0.51                                      |
| (b) Diluted  |  |                                   |  |
| (i) Continuing operations  | 0.16                                       | -0.03                             | -0.51                                      |
| (ii) Total operations  | 0.16                                       | -0.03                             | -0.51                                      |



**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 13th November, 2020
2. The Results for the half year ended on 30th September,2020 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 2020  
Name of the Entity : Dr. Smiths Biotech Private Limited  
Realtionship : Subsidiary  
Country of Incorporation : India  
% of Ownership : 100%
6. Other Income for the year ended on 30.09.2020 includes Interest on Fixed Deposites, Income from Export benefits & Other Misc. Income
7. The Status of Investors Complaints during the half year ended on 30.09.2020 is as under  
Pending at the beginning of the above period: NIL  
Received during the above period: NIL  
Disposed during the above period: NIL  
Remaining unsolved at the end of the above period: NIL
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 30.09.2020 hence no separate separate segment reporting is given as per AS-17

Date: 13/11/2020  
Place: Pune



For Cian Healthcare Limited

Suraj Zanwar  
Managing Director  
DIN: 01304850

**CIAN HEALTHCARE LIMITED**  
**MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,**  
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**PHURSUNGI, TAL. HAVELI,DIST. PUNE-412308**  
**CIN: L24233PN2003PLC017563**

**STATEMENT OF STANDALONE BALANCESHEET AS AT 30.09.2020**

| Particulars |  | As at September<br>30,2020 | As at March 31,<br>2020 |
|-------------|--|----------------------------|-------------------------|
| <b>A</b>    | <b>EQUITY AND LIABILITIES</b>                      |                            |                         |
|             | <b>1 Shareholders' funds</b>                       |                            |                         |
|             | (a) Share capital                                  | 2,336.08                   | 2,336.08                |
|             | (b) Reserves and surplus                           | 3,655.31                   | 3,618.69                |
|             | (c) Money received against share warrants          |                            |                         |
|             | <b>2 Share application money pending allotment</b> |                            |                         |
|             | <b>3 Non-current liabilities</b>                   |                            |                         |
|             | (a) Long-term borrowings                           | 2,542.70                   | 2,449.04                |
|             | (b) Deferred tax liabilities (net)                 | 132.25                     | 135.14                  |
|             | (c) Other long-term liabilities                    | 97.55                      | 97.55                   |
|             | (d) Long-term provisions                           | 71.60                      | 62.14                   |
|             | <b>4 Current liabilities</b>                       |                            |                         |
|             | (a) Short-term borrowings                          | 2,762.80                   | 2,694.19                |
|             | (b) Trade payables                                 | 1,537.55                   | 1,598.58                |
|             | (c) Other current liabilities                      | 388.55                     | 426.27                  |
|             | (d) Short-term provisions                          | 51.30                      | 40.10                   |
|             | <b>TOTAL</b>                                       | <b>13,575.68</b>           | <b>13,457.80</b>        |
| <b>B</b>    | <b>ASSETS</b>                                      |                            |                         |
|             | <b>1 Non-current assets</b>                        |                            |                         |
|             | (a) Fixed assets                                   |                            |                         |
|             | (i) Tangible assets                                | 1,969.11                   | 2,077.52                |
|             | (ii) Intangible assets                             | -                          | -                       |
|             | (iii) Capital work-in-progress                     | 2,503.69                   | 2,480.18                |
|             | (iv) Intangible assets under development           |                            |                         |
|             | (v) Fixed assets held for sale                     |                            |                         |
|             | (b) Non-current investments                        | 708.84                     | 708.84                  |
|             | (c) Deferred tax assets (net)                      |                            |                         |
|             | (d) Long-term loans and advances                   | 1,912.42                   | 2,082.97                |
|             | (e) Other non-current assets                       | 669.86                     | 791.89                  |
|             | <b>2 Current assets</b>                            |                            |                         |
|             | (a) Current investments                            | -                          | -                       |
|             | (b) Inventories                                    | 2,037.24                   | 1,971.63                |
|             | (c) Trade receivables                              | 2,515.06                   | 1,994.61                |
|             | (d) Cash and cash equivalents                      | 297.94                     | 301.85                  |
|             | (e) Short-term loans and advances                  | 488.23                     | 609.79                  |
|             | (f) Other current assets                           | 473.29                     | 438.51                  |
|             | <b>TOTAL</b>                                       | <b>13,575.68</b>           | <b>13,457.80</b>        |





**CIAN HEALTHCARE LIMITED**  
**MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,**  
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**PHURSUNGI, TAL. HAVELI,DIST. PUNE-412308**  
**CIN: L24233PN2003PLC017563**

**STATEMENT OF STANDALONE CASHFLOW AS AT 30.09.2020**

| Particulars   | As at September<br>30,2020 | As at March 31,<br>2020 |
|---|----------------------------|-------------------------|
| <b>Cash Flow from operating activities</b>                                |                            |                         |
| Net Profit after tax  | 36.62                      | -7.24                   |
| Adjustment for:   |                            |                         |
| - Depreciation and amortization expense                                   | 123.30                     | 245.46                  |
| - (Profit) / Loss on Sale/Disposal of assets                              |                            | -                       |
| - Interest Expenses   | 255.05                     | 570.76                  |
| - Interest & Dividend received  | -5.72                      | -10.86                  |
| - Deferred Tax Liability  | -2.89                      | -0.21                   |
| <b>Operating profit before working capital changes</b>                    | <b>406.35</b>              | <b>797.90</b>           |
| (Increase) / Decrease in Other Non Current asset                          | 122.02                     | -201.65                 |
| (Increase) / Decrease in Inventories                                      | -65.61                     | -376.71                 |
| (Increase) / Decrease in Trade receivables                                | -520.44                    | 227.60                  |
| (Increase) / Decrease in Other Current Assets                             | -34.78                     | -1,546.41               |
| (Increase) / Decrease in Deferred Tax Asset                               |                            |                         |
| (Increase) / Decrease in other financial assets                           | 121.56                     | -7.92                   |
| Increase / (Decrease) in Provisions                                       | 20.65                      | -0.07                   |
| Increase / (Decrease) in Trade Payables                                   | -61.04                     | 7.68                    |
| Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing |                            |                         |
| Increase / (Decrease) in Deferred tax liabilities                         |                            |                         |
| Increase / (Decrease) in Other Current Liabilities                        | -37.72                     | 175.80                  |
| <b>Cash generated from operations</b>                                     | <b>-49.00</b>              | <b>-923.79</b>          |
| Taxes paid  |                            |                         |
| <b>Net cash from operating activities</b>                                 | <b>-49.00</b>              | <b>-923.79</b>          |
| <b>Cash flow from Investing activities</b>                                |                            |                         |
| Purchase of fixed assets  | -14.89                     | -25.33                  |
| Proceeds from sale of fixed assets/Subsidy                                | 0                          | 50.00                   |
| (Increase) / Decrease in Capital Work in Progress                         | -23.5171                   | -1,843.06               |
| Interest & Dividend received  | 5.72                       | 10.86                   |
| Purchases of Shares of Dr. Smiths Biotech Private Ltd.                    | 0                          | -708.84                 |
| Proceeds / (Repayment) of Other Financial Assets                          |                            | -                       |
| <b>Net Cash flow from investing activities</b>                            | <b>-32.68</b>              | <b>-2,516.36</b>        |
| <b>Cash flow from financing activities</b>                                |                            |                         |
| Proceeds from issuance of Share Capital including share premium           | 0                          | 3,791.76                |
| Proceeds from long term borrowings  | 93.66                      | 162.57                  |
| Proceeds / (Repayment) from / of short term borrowings (Above)            | 68.61                      | 114.95                  |
| Proceeds from Share Application Money                                     |                            |                         |
| Dividend Paid including dividend distribution tax                         |                            |                         |
| Proceeds / (Repayment) for Other Financial Assets                         | 170.56                     | 10.41                   |
| Interest paid   | -255.05                    | -570.76                 |
| <b>Net Cash flow from Financing Activities</b>                            | <b>77.78</b>               | <b>3,508.93</b>         |
| <b>Increase / (Decrease) in cash and cash equivalents</b>                 | <b>-3.91</b>               | <b>68.77</b>            |
| Cash and cash equivalents at beginning of the year                        | 301.85                     | 233.08                  |
| <b>Cash and cash equivalents at end of the year</b>                       | <b>297.94</b>              | <b>301.85</b>           |





**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

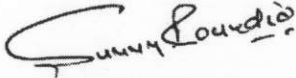
1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Cian Healthcare Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax for the half year ended 30 September 2020 and year to date results for the period from 01 April 2020 to 30 September 2020 ("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 2325.09 lakhs as at 30 September 2020 and total revenues of Rs 47.79 lakhs, total net loss after tax of Rs. 144.39 lakhs, for the half year ended 30 September 2020, and cash outflows (net) of Rs. 30.20 lakhs for the period from 01 April 2020 to 30 September 2020, 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: 13.11.2020  
UDIN:- 20164172AAAABA8968  
Pune





**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. HAVELLDIST. PUNE-412308  
CIN: L24233PN2003PLC017563

**STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE HALF YEAR ENDED ON 30.09.2020**

| Particulars   | For the half year ended September 30, 2020 | For the year ended March 31, 2020 | For the half year ended September 30, 2019 |
|---|--|-----------------------------------|--|
|   | Unaudited                                  | Audited                           | Unaudited                                  |
|   | Rs. (in Lakhs)                             | Rs. (in Lakhs)                    | Rs. (in Lakhs)                             |
| <b>A CONTINUING OPERATIONS</b>  |  |                                   |  |
| 1 Revenue from operations (gross)   | 3,889.47                                   | 5,708.83                          | 2,941.29                                   |
| 2 Other income  | 9.25                                       | 86.27                             | 19.39                                      |
| <b>3 Total revenue (1+2)</b>  | <b>3,898.73</b>                            | <b>5,795.10</b>                   | <b>2,960.69</b>                            |
| <b>4 Expenses</b>   |  |                                   |  |
| (a) Cost of materials consumed  | 1,637.83                                   | 3,081.17                          | 1,530.07                                   |
| (b) Purchases of stock-in-trade   | 646.97                                     | 320.94                            | 99.89                                      |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 231.28                                     | -42.74                            | 338.34                                     |
| (d) Other Operating Expenses  | 222.51                                     | 541.51                            | 249.99                                     |
| (e) Employee benefits expense   | 333.56                                     | 467.68                            | 257.49                                     |
| (f) Finance costs   | 356.15                                     | 712.01                            | 359.39                                     |
| (g) Depreciation and amortisation expense   | 223.68                                     | 444.87                            | 160.77                                     |
| (g) Other expenses  | 319.81                                     | 614.82                            | 167.11                                     |
| <b>Total expenses</b>   | <b>3,971.79</b>                            | <b>6,140.26</b>                   | <b>3,163.06</b>                            |
| <b>5 Profit / (Loss) before exceptional and extraordinary items and tax</b>   | <b>-73.06</b>                              | <b>-345.16</b>                    | <b>-202.37</b>                             |
| 6 Exceptional items   |  |                                   |  |
| <b>7 Profit / (Loss) before extraordinary items and tax (5 + 6)</b>   | <b>-73.06</b>                              | <b>-345.16</b>                    | <b>-202.37</b>                             |
| 8 Extraordinary items   | 14.55                                      | 6.76                              |  |
| <b>9 Profit / (Loss) before tax (7 + 8)</b>   | <b>-87.61</b>                              | <b>-351.92</b>                    | <b>-202.37</b>                             |
| <b>10 Tax expense:</b>  |  |                                   |  |
| (a) Current tax expense for current year  | 23.06                                      | 14.91                             |  |
| (b) (Less): MAT credit (where applicable)   |  |                                   |  |
| (c) Current tax expense relating to prior years   |  |                                   |  |
| (d) Net current tax expense   | 23.06                                      | 14.91                             |  |
| (e) Deferred tax  | -2.89                                      | 11.41                             |  |
|   | 20.17                                      | 26.32                             |  |
| <b>11 Profit / (Loss) from continuing operations (9 + 10)</b>   | <b>-107.77</b>                             | <b>-378.24</b>                    | <b>-202.37</b>                             |
| <b>B DISCONTINUING OPERATIONS</b>   |  |                                   |  |
| 12.i Profit / (Loss) from discontinuing operations (before tax)   |  |                                   |  |
| 12.ii Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations  |  |                                   |  |
| 12.iii Add / (Less): Tax expense of discontinuing operations<br>(a) on ordinary activities attributable to the discontinuing operations<br>(b) on gain / (loss) on disposal of assets / settlement of liabilities |  |                                   |  |
| <b>13 Profit / (Loss) from discontinuing operations (12.i + 12.ii + 12.iii)</b>   |  |                                   |  |
| <b>14 Profit / (Loss) for the year (11 + 13)</b>  | <b>-107.77</b>                             | <b>-378.24</b>                    | <b>-202.37</b>                             |
| <b>15.i Earnings per share (23360764 Shares of Rs. 10/- each):</b>  |  |                                   |  |
| (a) Basic   | -0.46                                      | -1.62                             | -0.87                                      |
| (i) Continuing operations   | -0.46                                      | -1.62                             | -0.87                                      |
| (ii) Total operations   |  |                                   |  |
| (b) Diluted   |  |                                   |  |
| (i) Continuing operations   |  |                                   |  |
| (ii) Total operations   |  |                                   |  |
| <b>15.ii Earnings per share (23360764 Shares of Rs. 10/- each):</b>   |  |                                   |  |
| (a) Basic   | -0.46                                      | -1.62                             | -0.87                                      |
| (i) Continuing operations   | -0.46                                      | -1.62                             | -0.87                                      |
| (ii) Total operations   |  |                                   |  |
| (b) Diluted   |  |                                   |  |
| (i) Continuing operations   |  |                                   |  |
| (ii) Total operations   |  |                                   |  |



**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 13th November, 2020
2. The Results for the half year ended on 30th September,2020 are audited by the Statutory Auditors of the company in compliance with the regulation 33 of SEBI (LODR) Regulations,2015
3. The Earing Per Share (EPS) has been computed in accordance with the AS-20
4. The consolidated accounts have been prepared as per AS-21
5. List of Subsidiary as on 30th September 2020  
Name of the Entity : Dr. Smiths Biotech Private Limited  
Realtionship : Subsidiary  
Country of Incorporation : India  
% of Ownership : 100%
6. Other Income for the year ended on 30.09.2020 includes Interest on Fixed Deposites, Income from Export benefits & Other Misc. Income
7. The Status of Investors Complaints during the half year ended on 30.09.2020 is as under  
Pending at the beginning of the above period: NIL  
Received during the above period: NIL  
Disposed during the above period: NIL  
Remaining unsolved at the end of the above period: NIL
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 30.09.2020 hence no separate separate segment reporting is given as per AS-17

Date: 13/11/2020  
Place: Pune

For Cian Healthcare Limited



Suraj Zanwar  
Managing Director  
DIN: 01304850

**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 CONSOLIDATED BALANCESHEET AS AT 30.09.2020**

| Particulars |  | As at September<br>30,2020 | As at March 31,<br>2020 |
|-------------|--|----------------------------|-------------------------|
| <b>A</b>    | <b>EQUITY AND LIABILITIES</b>                      |                            |                         |
|             | <b>1 Shareholders' funds</b>                       |                            |                         |
|             | (a) Share capital                                  | 2,336.08                   | 2,336.08                |
|             | (b) Reserves and surplus                           | 3,375.23                   | 3,483.00                |
|             | (c) Money received against share warrants          |                            |                         |
|             | <b>2 Share application money pending allotment</b> |                            |                         |
|             | <b>3 Non-current liabilities</b>                   |                            |                         |
|             | (a) Long-term borrowings                           | 4,606.64                   | 4,583.76                |
|             | (b) Deferred tax liabilities (net)                 | 171.4838728                | 174.3741014             |
|             | (c) Other long-term liabilities                    | 176.56                     | 166.46                  |
|             | (d) Long-term provisions                           | 71.60                      | 62.14                   |
|             | <b>4 Current liabilities</b>                       |                            |                         |
|             | (a) Short-term borrowings                          | 2,884.67                   | 2,731.86                |
|             | (b) Trade payables                                 | 1,566.23                   | 1,624.14                |
|             | (c) Other current liabilities                      | 388.93                     | 427.35                  |
|             | (d) Short-term provisions                          | 59.15                      | 53.79                   |
|             | <b>TOTAL</b>                                       | <b>15,636.57</b>           | <b>15,642.95</b>        |
| <b>B</b>    | <b>ASSETS</b>                                      |                            |                         |
|             | <b>1 Non-current assets</b>                        |                            |                         |
|             | (a) Fixed assets                                   |                            |                         |
|             | (i) Tangible assets                                | 3,734.35                   | 3,942.60                |
|             | (ii) Intangible assets                             |                            |                         |
|             | (iii) Capital work-in-progress                     | 2,526.11                   | 2,502.59                |
|             | (iv) Intangible assets under development           |                            |                         |
|             | (v) Fixed assets held for sale                     |                            |                         |
|             | (b) Non-current investments                        | 488.84                     | 488.84                  |
|             | (c) Deferred tax assets (net)                      |                            |                         |
|             | (d) Long-term loans and advances                   | 2,061.23                   | 2,231.79                |
|             | (e) Other non-current assets                       | 669.86                     | 791.89                  |
|             | <b>2 Current assets</b>                            |                            |                         |
|             | (a) Current investments                            |                            |                         |
|             | (b) Inventories                                    | 2,062.92                   | 1,971.63                |
|             | (c) Trade receivables                              | 2,540.92                   | 1,998.56                |
|             | (d) Cash and cash equivalents                      | 411.25                     | 445.35                  |
|             | (e) Short-term loans and advances                  | 712.01                     | 831.19                  |
|             | (f) Other current assets                           | 429.08                     | 438.51                  |
|             | <b>TOTAL</b>                                       | <b>15,636.57</b>           | <b>15,642.95</b>        |



**CIAN HEALTHCARE LIMITED**  
**MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,**  
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**PHURSUNGI, TAL. HAVELI,DIST. PUNE-412308**  
**CIN: L24233PN2003PLC017563**

**STATEMENT OF CONSOLIDATED CASHFLOW AS AT 30.09.2020**

| Particulars   | As at September<br>30,2020 | As at March 31,<br>2020 |
|---|----------------------------|-------------------------|
| <b>Cash Flow from operating activities</b>                                |                            |                         |
| Net Profit after tax  | -107.77                    | -378.76                 |
| Adjustment for:   |                            |                         |
| - Depreciation and amortization expense                                   | 223.68                     | 444.87                  |
| - (Profit) / Loss on Sale/Disposal of assets                              | 0                          | -                       |
| - Interest Expenses   | 327.91                     | 701.81                  |
| - Interest & Dividend received  | -12.98                     | -18.23                  |
| - Deferred Tax Liability  | -2.89                      | -0.21                   |
| <b>Operating profit before working capital changes</b>                    | <b>427.95</b>              | <b>749.49</b>           |
|   | 0                          | -                       |
| (Increase) / Decrease in Other Non Current asset                          | 122.02                     | -201.65                 |
| (Increase) / Decrease in Inventories                                      | -91.29                     | -376.71                 |
| (Increase) / Decrease in Trade receivables                                | -542.36                    | 227.09                  |
| (Increase) / Decrease in Other Current Assets                             | -37.15                     | -1,542.86               |
| (Increase) / Decrease in Deferred Tax Asset                               | 0                          | -                       |
| (Increase) / Decrease in other financial assets                           | 121.56                     | -7.92                   |
| Increase / (Decrease) in Provisions                                       | 14.81                      | 11.01                   |
| Increase / (Decrease) in Trade Payables                                   | -57.91                     | 224.03                  |
| Increase / (Decrease) in Other Financial Liabilities/Short Term Borrowing | 84.2025                    | -108.73                 |
| Increase / (Decrease) in Deferred tax liabilities                         | 0                          | 11.62                   |
| Increase / (Decrease) in Other Current Liabilities                        | 5.78                       | 175.17                  |
|   | 0                          | -                       |
| <b>Cash generated from operations</b>                                     | <b>47.63</b>               | <b>-839.47</b>          |
|   | 0                          | -                       |
| Taxes paid  | 0                          | -                       |
| <b>Net cash from operating activities</b>                                 | <b>47.63</b>               | <b>-839.47</b>          |
|   | 0                          | -                       |
| <b>Cash flow from Investing activities</b>                                | <b>0</b>                   | <b>-</b>                |
| Purchase of fixed assets  | -15.43                     | -96.41                  |
| Proceeds from sale of fixed assets/Subsidy                                | 0                          | 50.00                   |
| (Increase) / Decrease in Capital Work in Progress                         | -23.5171                   | -1,864.44               |
| Interest & Dividend received  | 12.98                      | 18.23                   |
| Purchases of Shares of Dr. Smiths Biotech Private Ltd.                    | 0                          | -708.84                 |
| Proceeds / (Repayment) of Other Financial Assets                          | 0                          | -142.62                 |
| <b>Net Cash flow from investing activities</b>                            | <b>-25.97</b>              | <b>-2,744.08</b>        |
|   | 0                          | -                       |
| <b>Cash flow from financing activities</b>                                | <b>0</b>                   | <b>-</b>                |
| Proceeds from issuance of Share Capital including share premium           | 0                          | 3,791.76                |
| Proceeds from long term borrowings  | 22.87                      | 813.83                  |
| Proceeds / (Repayment) from / of short term borrowings (Above)            | 78.72                      | -227.51                 |
| Proceeds from Share Application Money                                     | 0                          | -                       |
| Dividend Paid including dividend distribution tax                         | 0                          | -                       |
| Proceeds / (Repayment) for Other Financial Assets                         | 170.56                     | 10.41                   |
| Interest paid   | -327.91                    | -701.81                 |
| <b>Net Cash flow from Financing Activities</b>                            | <b>-55.76</b>              | <b>3,686.68</b>         |
|   | 0                          | -                       |
| <b>Increase / (Decrease) in cash and cash equivalents</b>                 | <b>-34.10</b>              | <b>103.13</b>           |
| Cash and cash equivalents at beginning of the year                        | 445.35                     | 342.22                  |
| <b>Cash and cash equivalents at end of the year</b>                       | <b>411.25</b>              | <b>445.35</b>           |

