

**Corporate Office:**

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Vitthal Rao Shivarkar Road, Wanowrie, Pune – 411040
Email: enquiry@cian.co, cianhealthcare@yahoo.co.in
Web: 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: 14/11/2023

Script Code: 542678

Sub: SUBMISSION OF HALF YEARLY UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023 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 30th September, 2023 in the form of PDF which was also approved by the Board of Directors of the Company at their meeting held on Tuesday, 14th November, 2023.

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

Munjaji Dhumal
Company Secretary & Compliance Officer
ACS: 65852

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



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

The Board of Directors
Cian Healthcare Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Cian Healthcare Limited ('the Company') for the half year ended September 30, 2023 and for the year-to-date results for the period from April 1, 2023 to September 30, 2023 ('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 thereunder 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.

We draw attention to the following observation:-

The case titled "Shreeji Pharmachem Vs M/s Cian Healthcare Limited" having Case No. C.P. (IB) - 149/2022 for initiation of CIRP against Cian Healthcare Limited ("the Company") by a Trade Creditor under Section 9 of Insolvency and Bankruptcy Code, 2016 was taken for hearing on 08th November, 2023 and the same is reserved for order, we do not express any audit opinion on the same.

For Agarwal Mahesh K. & Co.
Chartered Accountants

CA Ashish Boundia
Partner

FRN: 008007C

Membership No. 156089

Date: 14.11.2023

UDIN: - 23156089BGRNIZ1899

Pune



CIAN HEALTHCARE LTD
MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,
C.S.NO.227/2+3A,HARPALE PARK,OPP.BERGER PAINT
PHURSUNGI, TAL. HAVELI,DIST. PUNE-412308
Company Identification Number : L24233PN2003PLC017563
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED SEPTEMBER 30, 2023

Particulars	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)	(Rs. In Lakhs)
	Half Year Ended	Year Ended	Half Year Ended	Year Ended
	For the year ended September 30, 2023	For the year ended 31st March, 2023	For the year ended September 30, 2022	For the year ended 31st March, 2022
	Unaudited	Audited	Unaudited	Audited
A CONTINUING OPERATIONS				
1 Income from operations	3,060.73	6,756.13	3,484.02	6,410.29
2 Other income	88.81	53.81	36.30	47.06
3 Total Income (1+2)	3,149.54	6,809.94	3,520.33	6,457.35
4 Expenses				
(a) Cost of materials consumed	1,902.79	3,569.05	2,002.57	4,018.68
(b) Purchases of stock-in-trade	351.24	1,011.44	664.79	501.42
(c) Changes in inventories of finished goods, work-in-progress	-244.66	-484.86	-354.81	-695.80
(d) Other Operating Expenses	218.58	405.67	214.60	542.75
(d) Employee benefits expense	416.86	805.91	401.29	820.46
(e) Finance costs	240.82	418.45	238.02	513.87
(f) Depreciation and amortisation expense	183.52	364.42	181.66	256.80
(g) Other expenses	194.65	603.14	228.57	729.90
Total expenses	3,263.80	6,693.22	3,576.69	6,688.09
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)	-114.26	116.72	-56.36	-230.74
6 Exceptional items				
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)	-114.26	116.72	-56.36	-230.74
8 Extraordinary items				
9 Profit / (Loss) before tax (7 ± 8)	-114.26	120.04	-51.89	-237.52
10 Tax expense:				
(a) Current tax expense for current year	11.08	20.04	-	-
(b) (Less): MAT credit (where applicable)				
(c) Current tax expense relating to prior years				
(d) Net current tax expense	11.08	20.04	-	-
(e) Deferred tax	-2.72	-7.68	-24.64	-9.94
	8.36	12.36	-24.64	-9.94
11 Profit / (Loss) from continuing operations (9 ± 10)	-122.62	107.68	-27.25	-227.58
12 Earnings per share (24995764 Shares of Rs. 10/- each):				
(a) Basic				
(i) Continuing operations	-0.49	0.43	-0.11	-0.96
(ii) Total operations	-0.49	0.43	-0.11	-0.96
(b) Diluted				
(i) Continuing operations	-0.49	0.43	-0.11	-0.96
(ii) Total operations	-0.49	0.43	-0.11	-0.96

Cian Healthcare Limited
CIN:L24233PN2003PLC017563

SURAJ
SHRINIWAS
ZANWAR

Mr. Suraj Zanwar
Managing Director
DIN: 01304850

Place : Pune
Date : 14/11/2023

Digitally signed by SURAJ SHRINIWAS ZANWAR
DN: cn=SURAJ SHRINIWAS ZANWAR,
o=CIAN HEALTHCARE LIMITED, ou=CIAN HEALTHCARE LIMITED,
c=IN
Reason: I am the Signer
Suraj Zanwar
Suraj@cianhealthcare.com
Suraj@cianhealthcare.com
Suraj@cianhealthcare.com
Date: 2023.11.14 14:54:05+05'30'

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 BALANCE SHEET AS AT SEPTEMBER 30, 2023

Particulars		Note No.	(Rs. In Lakhs)	(Rs. In Lakhs)
			As at September 30, 2023	As at March 31, 2023
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	2,499.58	2,499.58
	(b) Reserves and surplus	4	3,519.99	3,642.61
	(c) Money received against share warrants			
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	5	1,171.61	1,289.93
	(b) Deferred tax liabilities (net)	30.11	107.45	110.17
	(c) Other long-term liabilities	6	632.59	631.17
	(d) Long-term provisions	7	87.14	90.63
4	Current liabilities			
	(a) Short-term borrowings	8	2,856.60	2,981.34
	(b) Trade payables	9		
	(a) Total outstanding dues of micro enterprises and small enterprises		744.86	723.68
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,866.46	1,638.99
	(c) Other current liabilities	10	562.12	401.45
	(d) Short-term provisions	11	60.49	53.72
TOTAL			14,108.89	14,063.28
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and equipment & Intangible Assets			
	(i) Tangible Assets	12.A	2,767.42	2,941.85
	(ii) Capital work-in-progress	12.B	1,429.83	1,388.60
	(iii) Intangible assets under development			
	(iv) Fixed assets held for sale			
	(b) Non-current investments	13	708.84	708.84
	(c) Deferred tax assets (net)	30.11		
	(d) Long-term loans and advances	14	988.16	1,081.53
	(e) Other non-current assets	15	1,223.96	1,118.47
2	Current assets			
	(a) Current investments	16	-	-
	(b) Inventories	17	3,730.80	3,480.99
	(c) Trade receivables	18	2,245.45	2,353.92
	(d) Cash and cash equivalents	19	64.99	112.57
	(e) Short-term loans and advances	20	433.61	442.26
	(f) Other current assets	21	515.82	434.24
TOTAL			14,108.89	14,063.28
<p>Cian Healthcare Limited CIN:L24233PN2003PLC017563 SURAJ SHRINIWAS ZANWAR Mr. Suraj Zanwar Managing Director DIN: 01304850</p> <p>Place : Pune Date : 14/11/2023</p>				



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 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 ("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 2471.58 lakhs as at 30 September 2023 and total revenues of Rs 680.98 lakhs, total net profit/(loss) after tax of (Rs. 25.09 lakhs), for the half yearended 30 September 2023, and cash inflow (net) of Rs. 0.63 lakhs for the period from 01 April 2023 to 30 September 2023, 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.
7. We draw attention to the following observation:-

The case titled "Shreeji Pharmachem Vs M/s Cian Healthcare Limited" having Case No. C.P. (IB) - 149/2022 for initiation of CIRP against Cian Healthcare Limited ("the Company) by a Trade Creditor under Section 9 of Insolvency and Bankruptcy Code, 2016 was taken for hearing on 08th November, 2023 and the same is reserved for order, we do not express any audit opinion on the same.

For Agarwal Mahesh K. & Co.
Chartered Accountants


CA Ashish Boundia
Partner

FRN: 008007C

Membership No. 156089

Date: 14.11.2023

UDIN: -23156089BGRNJA1595

Pune



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Company Identification Number : L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED MARCH 31, 2023

Particulars	(Rs. In Lakhs)		(Rs. In Lakhs)	
	Half Year Ended	Half Year Ended	Year Ended	Year Ended
	30th September 2023	30th September 2022	31st March, 2023	31st March, 2022
	Unaudited	Unaudited	Audited	Audited
A CONTINUING OPERATIONS				
1 Income from operations	3,261.23	3,787.71	6,859.00	7,787.03
2 Other income	25.36	42.18	61.80	53.62
3 Total Income (1+2)	3,286.59	3,829.89	6,920.80	7,840.65
4 Expenses				
(a) Cost of materials consumed	1,716.08	1,752.52	2,636.63	4,966.11
(b) Purchases of stock-in-trade	353.27	664.89	1,012.25	512.45
(c) Changes in inventories of finished goods, work-in-progress	-232.49	-241.34	-304.81	-687.95
(d) Other Operating Expenses	298.61	316.41	591.66	756.97
(d) Employee benefits expense	471.41	467.17	940.50	985.60
(e) Finance costs	307.69	312.62	568.92	644.14
(f) Depreciation and amortisation expense	272.49	271.31	543.13	427.49
(g) Other expenses	207.19	279.81	744.83	828.81
Total expenses	3,394.25	3,823.39	6,733.10	8,433.63
5 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)	-107.66	6.50	187.70	-592.98
6 Exceptional items				
7 Profit / (Loss) before extraordinary items and tax (5 ± 6)	-107.66	6.50	187.70	-592.98
8 Extraordinary items	-	-11.66	-11.38	7.33
9 Profit / (Loss) before tax (7 ± 8)	-107.66	18.15	199.08	-600.32
10 Tax expense:				
(a) Current tax expense for current year	25.99	-	33.24	-
(b) (Less): MAT credit (where applicable)	-	-	-	-
(c) Current tax expense relating to prior years	-	-	-	-
(d) Net current tax expense	25.99	-	33.24	-
(e) Deferred tax	14.06	-29.58	-37.11	-46.96
	40.04	-29.58	-3.87	-46.96
11 Profit / (Loss) from continuing operations (9 ± 10)	-147.70	47.73	202.95	-553.36
12 Earnings per share (24995764 Shares of Rs. 10/- each):				
(a) Basic	-0.59	0.20	0.81	-2.21
(i) Continuing operations	-0.59	0.20	0.81	-2.21
(ii) Total operations	-0.59	0.20	0.81	-2.21
(b) Diluted	-0.59	0.20	0.81	-2.21
(i) Continuing operations	-0.59	0.20	0.81	-2.21
(ii) Total operations	-0.59	0.20	0.81	-2.21

For and on behalf of Board of Directors

Cian Healthcare Limited

CIN:L24233PN2003PLC017563

SURAJ

SHRINIWAS

ZANWAR

Mr. Suraj Zanwar

Managing Director

DIN: 01304850

Place : Pune



CIAN HEALTHCARE LIMITED
MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,
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CIN: L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED BALANCESHEET AS AT SEPTEMBER 30,2023

Particulars		Note No.	As at September 30, 2023	As at March 31 , 2023
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	3	2,499.58	2,499.58
	(b) Reserves and surplus	4	3,101.34	3,249.06
	(c) Money received against share warrants			
2	Share application money pending allotment			
3	Non-current liabilities			
	(a) Long-term borrowings	5	2,806.15	2,938.38
	(b) Deferred tax liabilities (net)	29	126.58	112.51
	(c) Other long-term liabilities	6	632.59	631.17
	(d) Long-term provisions	7	87.14	90.63
4	Current liabilities			
	(a) Short-term borrowings	8	3,004.44	3,143.10
	(b) Trade payables	9		
	(a) Total outstanding dues of micro enterprises and small enterprises		831.08	836.13
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		2,284.68	1,873.76
	(c) Other current liabilities	10	854.37	600.48
	(d) Short-term provisions	11	83.77	73.17
	TOTAL		16,311.71	16,047.96
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant and equipment & Intangible Assets			
	(i) Tangible Assets	12.A	4,196.55	4,458.51
	(iii) Capital work-in-progress	12.B	1,429.83	1,388.60
	(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	998.34	1,069.18
	(e) Other non-current assets	15	1,323.96	1,218.47
2	Current assets			
	(a) Current investments	16		
	(b) Inventories	17	3,910.12	3,664.35
	(c) Trade receivables	18	2,826.95	2,623.06
	(d) Cash and cash equivalents	19	86.02	132.96
	(e) Short-term loans and advances	20	535.29	569.23
	(f) Other current assets	21	515.82	434.75
	TOTAL		16,311.71	16,047.96

For and on behalf of Board of Directors
Cian Healthcare Limited
CIN:L24233PN2003PLC017563
SURAJ SHRINIWAS
ZANWAR
Mr. Suraj Zanwar
Managing Director
DIN: 01304850
Place : Pune

CIAN HEALTHCARE LIMITED
MILKAT NO.3339, BLOCK NO.1 FROM SOUTH SIDE,
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CIN: L24233PN2003PLC017563

STATEMENT OF CONSOLIDATED CASHFLOW AS AT SEPTEMBER 30,2023

Particulars	As at September 30, 2023	As at March 31 , 2023
Cash Flow from operating activities		
Net Profit after tax	-147.70	202.95
Adjustment for:		
- Depreciation and amortization expense	272.49	543.13
- Depreciation reserve written off	-	-
- (Profit) / Loss on Sale/Disposal of assets	-	-
- Interest Expenses	284.28	517.37
- Interest & Dividend received	-6.62	-14.00
- Deferred Tax Liability	14.06	-37.11
Operating profit before working capital changes	416.50	1,212.34
(Increase) / Decrease in Other Non Current asset	-105.49	-710.54
(Increase) / Decrease in Inventories	-245.77	272.81
(Increase) / Decrease in Trade receivables	-203.89	49.07
(Increase) / Decrease in Other Current Assets	-81.07	-37.49
(Increase) / Decrease in Deferred Tax Asset		
(Increase) / Decrease in other financial assets	33.94	185.89
Increase / (Decrease) in Provisions	7.11	33.25
Increase / (Decrease) in Trade Payables	405.87	-839.82
Increase / (Decrease) in Other Financial Liabilities/Long Term Liabilities	1.42	573.87
Increase / (Decrease) in Deferred tax liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	253.89	-255.29
Increase / (Decrease) in Other Non Current Liabilities		
Cash generated from operations	482.52	484.08
Taxes paid		
Net cash from operating activities	482.52	484.08
Cash flow from Investing activities		
Purchase of fixed assets	-10.53	-43.74
Proceeds from sale of fixed assets/Subsidy		
(Increase) / Decrease in Capital Work in Progress	-41.23	-88.75
Interest & Dividend received	6.62	14.00
Purchases of Shares of Dr. Smiths Biotech Private Ltd.	-	-
Proceeds / (Repayment) of Other Financial Assets/Long Term Liabilities	70.85	373.96
Net Cash flow from investing activities	25.70	255.48
Cash flow from financing activities		
Proceeds from issuance of Share Capital including share premium		
Proceeds from long term borrowings	-132.23	-874.75
Proceeds / (Repayment) from / of short term borrowings (Above)	-138.66	651.36
Proceeds from Share Application Money		
Dividend Paid including dividend distribution tax		
Proceeds / (Repayment) for Other Financial Assets		
Interest paid	-284.28	-517.37
Net Cash flow from Financing Activities	-555.17	-740.76
Increase / (Decrease) in cash and cash equivalents	-46.95	-1.20
Cash and cash equivalents at beginning of the year	132.96	134.15
Cash and cash equivalents at end of the year	86.01	132.96

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

Digitally signed by Suraj Zanwar, DN: cn=Suraj Zanwar, o=Cian Healthcare Limited, ou=, email=suraj.zanwar@cianhealthcare.com, c=IN
Digitally signed by Shriniwas Zanwar, DN: cn=Shriniwas Zanwar, o=Cian Healthcare Limited, ou=, email=shriniwas.zanwar@cianhealthcare.com, c=IN
Digitally signed by ZANWAR, DN: cn=ZANWAR, o=Cian Healthcare Limited, ou=, email=zanwar@cianhealthcare.com, c=IN

Mr. Suraj Zanwar
Managing Director
DIN: 01304850
Place : Pune
Date : 14/11/2023