

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

Date: 17/11/2021

Script Code: 542678

Sub: OUTCOME OF BOARD MEETING.

Ref: Regulation 30(6) & 30(2) of (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In pursuance of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 ('Listing Regulations'), please be informed that the board meeting which was propose to be held on 16th November, 2021 was rescheduled and held today i.e., Wednesday, November 17, 2021, to inter alia considered and approved the Un-Audited Financial Results (standalone and consolidated) for the quarter and half year ended September 30, 2021 and took on record the Limited Review Report issued by the Statutory Auditors of the Company.

The Company has not filed financials Statement within timeline as prescribed under Regulation 33 of SEBI (LODR) Regulation due to the non-finalization of financials statements within time as there was an internal technical issue in account department.

The aforesaid Board Meeting commenced at 05:00 PM and concluded at 07:40 PM on November 17, 2021.

Please take the same on your record and oblige.

For Cian Healthcare Limited

**SURAJ SHRINIWAS
ZANWAR**

Digitally signed by SURAJ SHRINIWAS ZANWAR
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2.5.4.20=faf33028644f146452992a56075d1a895011720685
6ea2a115d19047124, postalCode=411048, st=MAHARASHTRA,
serialNumber=6658282756430506079933242650474865248
136602a39388a282a1b79a, cn=SURAJ SHRINIWAS ZANWAR,
1.4.1.2.1=, email=enquiry@cian.co, email=4904909998311513299,
email=SURAJ@CIAN.CO
Date: 2021.11.17 19:45:13 +05'30'

Suraj Shriniwas Zanwar
Managing Director
DIN: 01304850

Encl.: As above



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



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) | (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



[Signature]
Mr. Suraj Zanwar
Managing Director
DIN: 01304850

Date: 17/11/2021

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 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 Zanwar
Managing Director
DIN: 01304850

Date: 17/11/2021



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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 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 Zamwar
Managing Director
DIN: 01304850



Date:- 17/11/2021



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:

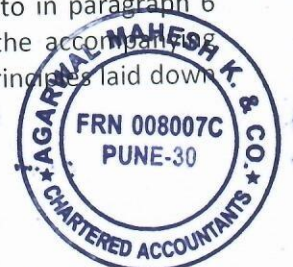
Holding Company

- 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

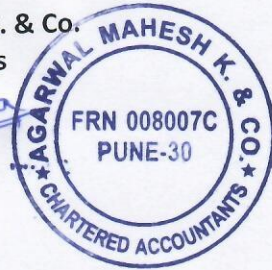
FRN: 008007C

Membership No. 156089

Date: 17.11.2021

UDIN: - 21156089AAAAEB8942

Pune



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 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


Mr. Suraj Zanwar
Director
DIN: 01304850

Date: 17/11/2021

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 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 - 17/11/2021

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 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. Sudej Zanwar
Director
DIN: 01304850

Date :- 17/11/2021