

**Regd. Off. :** 4<sup>th</sup> Floor, Gupta Tower,  
Science College Road, Civil Lines,  
Nagpur-440001, MH, INDIA  
**Contact :** 0712-2551144 / 2551155  
**Email :** info@cianindustries.com  
**Website :** www.cianindustries.com  
**CIN:** L15142MH1985PLC037493



**Date:** 14<sup>th</sup> November, 2024

To,  
**Department of Corporate Services,**  
**BSE Ltd.**  
PhirozeJeejeebhoy Towers  
Dalal Street, Mumbai- 400 001

**SCRIP CODE: 519477 SCRIP ID: CIANAGRO**

**Sub: Submission of Unaudited Financial Results of the Company for the Quarter and Half Year Ended 30<sup>th</sup> September, 2024**

Dear Sir/ Madam,

In furtherance to the Board Meeting Notice, we wish to inform you that at the meeting of Board of Directors of Company held on 14<sup>th</sup> November, 2024, the Board has considered and approved the following:

- 1) Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024. The said Unaudited Financial Results (Standalone & Consolidated) were reviewed by the Audit committee and thereafter approved by the Board.
- 2) Limited Review Report received from the Statutory Auditor of the Company on the Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024.

The meeting of the Board of Directors commenced at 05:00PM and concluded at 08:00 PM

We hereby request you to kindly consider the above and acknowledge.

Thanking you,

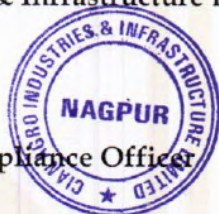
Yours faithfully,

For CIAN Agro Industries & Infrastructure Limited

*Madhubala Dave*  
Madhubala Dave

Company Secretary & Compliance Officer

Mem.No: F12218



# P. G. JOSHI & Co.

## CHARTERED ACCOUNTANTS

### Limited Review Report on Standalone Financial Results

To  
The Board of Directors,  
CIAN Agro Industries & Infrastructure Limited,  
Nagpur

We have reviewed the accompanying statement of unaudited standalone financial results of CIAN Agro Industries & Infrastructure Limited for the Quarter ended 30<sup>th</sup> September, 2024 ("the Statement"). This statement is the responsibility of the Company's Management and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereafter; or by the Institute of Chartered Accountant of India, as applicable and other accounting principles generally accepted in India.

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, provides 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, 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, as amended, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur

Date: 14/11/2024

UDIN: 24030904BKFP5X7938

For P. G. Joshi & Co.  
Chartered Accountants  
FRN 104416W



CA Avinash P. Joshi  
Partner  
Membership No: 030904

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**CIAN Agro Industries & Infrastructure Limited**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30th SEPTEMBER 2024 (Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>						
	Net Sales/Income from Operations	7,460.55	1,747.28	2,262.57	9,207.83	4,556.65	17,070.94
	Other Income	17.63	17.42	4.23	35.04	15.91	1,169.41
	<b>Total Income from Operations (net)</b>	<b>7,478.18</b>	<b>1,764.69</b>	<b>2,266.81</b>	<b>9,242.87</b>	<b>4,572.57</b>	<b>18,240.35</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials consumed	870.11	785.72	(403.32)	1,655.83	17.21	1,625.82
	(b) Construction material consumed	94.75	20.71	-	115.45	-	571.02
	(c) Purchase of stock-in-trade	6,233.76	1,556.99	339.21	7,790.75	1,020.93	9,394.29
	(d) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(759.90)	(1,474.56)	1,281.65	(2,234.47)	1,379.63	1,701.95
	(e) Employee benefits expense	125.85	129.35	129.16	255.20	264.64	650.51
	(f) Finance Costs	481.28	319.41	463.40	800.68	907.06	1,736.71
	(g) Depreciation and Ammortisation Expense	187.24	187.24	215.57	374.48	431.55	811.56
	(h) Other expenses	335.73	230.76	235.20	566.49	496.74	1,196.51
	<b>Total Expenses</b>	<b>7,568.82</b>	<b>1,755.61</b>	<b>2,260.86</b>	<b>9,324.42</b>	<b>4,517.75</b>	<b>17,688.38</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items &amp; taxes (1-2)</b>	<b>(90.64)</b>	<b>9.08</b>	<b>5.95</b>	<b>(81.55)</b>	<b>54.82</b>	<b>551.97</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>(90.64)</b>	<b>9.08</b>	<b>5.95</b>	<b>(81.55)</b>	<b>54.82</b>	<b>551.97</b>
<b>6</b>	<b>Tax expense</b>						
	(1) Current Tax	-	3.01	1.89	3.01	15.49	84.22
	(2) Deferred Tax	10.86	(6.55)	(50.08)	4.32	(46.79)	(12.05)
	(3) Tax Adjustments of previous year	-	-	-	-	-	(25.25)
<b>7</b>	<b>Net Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>(101.50)</b>	<b>12.62</b>	<b>54.13</b>	<b>(88.88)</b>	<b>86.11</b>	<b>505.06</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	(A) (i) Items that will not be reclassified to Profit or Loss	-	-	(113.06)	-	-	14.11
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	-	-	(29.39)	-	-	-
	(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)</b>	<b>(101.50)</b>	<b>12.62</b>	<b>(88.32)</b>	<b>(88.88)</b>	<b>86.11</b>	<b>519.17</b>
<b>10</b>	<b>Paid up equity shares (Face value of Rs. 10 each)</b>	<b>2,79,85,895.00</b>	<b>2,79,85,895.00</b>	<b>2,79,85,895.00</b>	<b>2,79,85,895.00</b>	<b>2,79,85,895.00</b>	<b>2,79,85,895.00</b>
<b>11</b>	<b>Earnings per equity share</b>						
	(I) Basic	(0.36)	0.05	0.19	(0.32)	0.31	1.80
	(II) Diluted	(0.36)	0.05	0.19	(0.32)	0.31	1.80

For CIAN Agro Industries & Infrastructure Ltd.

Place: Nagpur  
Date: 14/11/2024



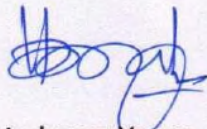
Jaykumar Varma  
Chairperson  
(DIN. 00489792)

## Notes: (Standalone unaudited financial results)

1. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024.
2. The above results for the quarter ended on September 30, 2024 has been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI), Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. Segment information has been presented in respect of consolidated financial results only.
4. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST.
5. The company has an outstanding liability towards payment of statutory dues i.e., TDS & TCS of Rs. 32.97 Lakhs, Provident Fund of Rs.31.29 Lakhs, ESIC of Rs. 0.40 Lakhs, Professional Tax of Rs. 1.18 Lakhs and Other Statutory Dues Payable Rs. 8.26 Lakhs as on 30<sup>th</sup> September, 2024.
6. The company has filed GST returns i.e GSTR-1 & GSTR-3B returns from April 2024 to September 2024.
7. The investments are carried at the cost less impairment provision, if any. The Company is responsible for assessing the investments for any indicators of impairment. We have verified the existence and the rights of the Company on the investments in shares of subsidiaries.
8. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur  
Date: 14/11/2024



Jaykumar Varma  
Chairperson  
(DIN: 00489792)



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<b>CIAN Agro Industries &amp; Infrastructure Limited</b>		
<b>STATEMENT OF ASSETS &amp; LIABILITIES AS AT 30th SEPTEMBER, 2024</b>		
<b>(Rupees in Lakhs)</b>		
Particulars	30th Sept, 2024	31st March, 2024
	Unaudited	Audited
<b><u>I. ASSETS</u></b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	9,941.57	10,269.71
(b) Right of Use Assets	-	-
(c) Capital Work-in-Progress	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	1.87	1.87
(f) Intangible assets under development	-	-
(g) Financial Assets		
(i) Investment	10,773.98	180.60
(ii) Loans	-	-
(iii) Other non-current financial assets	244.32	180.07
(h) Deferred Tax Assets (net)	-	-
(i) Other Non-current assets	4,755.23	2,800.00
<b>Total non-current assets</b>	<b>25,716.97</b>	<b>13,432.24</b>
<b>(2) Current Assets</b>		
(a) Inventory	18,187.21	15,617.53
(b) Financial Assets		
(i) Investments	2,800.00	6,394.08
(ii) Trade Receivables	4,062.33	3,832.26
(iii) Cash and cash equivalents	37.50	38.14
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	50.35	182.16
(v) Others	1.93	15.76
(c) Current Tax Assets (Net)	132.22	108.02
(d) Other current assets	1,423.18	5,110.26
<b>Total current assets</b>	<b>26,694.72</b>	<b>31,298.22</b>
<b>TOTAL ASSETS</b>	<b>52,411.69</b>	<b>44,730.47</b>



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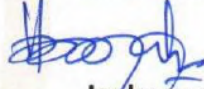


<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	2,798.59	2,798.59
(b) Other equity	6,127.09	6,157.19
<b>Total equity</b>	<b>8,925.68</b>	<b>8,955.78</b>
<b>(2) Non current liabilities</b>		
<b>(a) Financial liabilities</b>		
- Borrowings	2,688.32	2,910.56
- Lease Liability	-	-
<b>(b) Provisions</b>		
(c) Deferred tax liabilities (Net)	146.78	152.08
(d) Other non current financial liabilities	1,584.44	1,638.91
<b>Total non-current liabilities</b>	<b>382.01</b>	<b>1,404.82</b>
<b>(3) Current liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	8,959.13	7,778.61
(ii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	0.55	0.55
Total outstanding dues of creditors other than micro enterprises and small enterprises	13,821.10	11,703.43
(iii) Other financial liabilities	3,195.33	274.01
<b>(b) Other current liabilities</b>		
(c) Provisions	12,549.92	9,760.82
<b>Total Current liabilities</b>	<b>158.43</b>	<b>150.91</b>
<b>Total liabilities</b>	<b>38,684.45</b>	<b>29,668.32</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>43,486.00</b>	<b>35,774.69</b>
	<b>52,411.69</b>	<b>44,730.47</b>

For CIAN Agro Industries & Infrastructure Ltd.

Place: Nagpur  
Date: 14/11/2024



  
Jaykumar Varma  
Chairperson  
(DIN. 00489792)



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**CIAN Agro Industries & Infrastructure Limited**

**STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30th SEPTEMBER 2024 (Rupees in Lakhs)**

Serial Nos	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Audited
1	<b>Segment Revenue(Net sale/Income from operation)</b>						
	Segment-Agro Division	6,701.73	1,712.88	1,975.55	8,414.61	3,784.14	15,045.99
	Segment-Healthcare Division	47.69	11.96	70.95	59.65	113.32	253.73
	Segment-Infrastructure Division	711.12	22.44	216.07	733.56	659.19	1,771.22
	<b>Total</b>	<b>7,460.55</b>	<b>1,747.28</b>	<b>2,262.57</b>	<b>9,207.83</b>	<b>4,556.65</b>	<b>17,070.94</b>
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	17.63	17.42	4.23	35.04	15.91	1,169.41
	<b>Net sales/Income From Operations</b>	<b>7,478.18</b>	<b>1,764.69</b>	<b>2,266.81</b>	<b>9,242.87</b>	<b>4,572.57</b>	<b>18,240.35</b>
2	<b>Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>						
	Segment-Agro Division	459.49	566.95	(762.76)	1,026.44	111.73	664.83
	Segment-Healthcare Division	(55.68)	(45.57)	1,445.40	(101.26)	1,402.98	1,655.75
	Segment-Infrastructure Division	(122.16)	(197.71)	(313.05)	(319.87)	(757.16)	(353.41)
	<b>Total</b>	<b>281.65</b>	<b>323.66</b>	<b>369.59</b>	<b>605.31</b>	<b>757.56</b>	<b>1,967.17</b>
	Less:						
	(i) Interest	372.28	314.58	363.64	686.86	702.74	1,415.20
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	<b>Total profit after interest before tax</b>	<b>(90.63)</b>	<b>9.08</b>	<b>5.95</b>	<b>(81.55)</b>	<b>54.82</b>	<b>551.97</b>
3	<b>Capital Employed (Segment assets – Segment Liabilities)</b>						
	Segment-Agro Division	(220.44)	(626.69)	(1,685.63)	(220.44)	(1,685.63)	(1,197.81)
	Segment-Healthcare Division	3,767.86	3,823.55	3,616.35	3,767.86	3,616.35	3,869.12
	Segment-Infrastructure Division	(3,219.10)	(2,909.49)	(2,638.37)	(3,219.10)	(2,638.37)	(2,539.01)
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur  
Date: 14/11/2024



Jaykumar Varma  
Chairperson  
(DIN. 00489792)

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CIAN Agro Industries & Infrastructure Ltd.		
Statement of Standalone Cash flows for the period ended 30th September, 2024		
(Rs. in Lakhs)		
Particulars	For the period ended 30th Sep,2024	For the Period ended 31st March, 2024
<b>A Cash Flow from Operating Activities</b>		
Profit Before Tax	-81.55	551.97
<b>Adjustments for non cash &amp; non operating items</b>		
Depreciation, Depletion, Amortisation	374.48	811.56
Finance costs	800.68	1,736.71
Interest Element of Fair Valuation of Security Deposit	-	-0.55
Gain/Loss Form Forex	0.11	-0.30
Provisions made/ written off	-5.30	7.74
Interest Income	-5.83	-11.74
Prepaid rent written off	-	0.49
Dividend income	-	-0.78
Accounts Written back	-27.86	-408.42
Gain/Loss From Sale of Property, Plant and Equipment	-	23.57
Gain/Loss from Termination of Lease	-	-148.12
Gain/loss on Fair Valuation	-	-436.93
<b>Operating Profit / (Loss) before Working Capital changes</b>	<b>1,054.74</b>	<b>2,125.20</b>
<b>Working capital adjustments:</b>		
(Increase) / Decrease in Inventory	-2,569.68	1,330.84
(Increase) / Decrease in Trade Receivables	-229.59	759.90
(Increase) / Decrease in Other current financial assets	145.65	29.24
(Increase) / Decrease in Other current assets	876.04	567.50
Increase / (Decrease) in Trade Payables	2,144.94	2,339.47
0	121.32	241.28
Increase / (Decrease) in Provisions	4.50	23.56
Increase / (Decrease) in Other current liabilities	1,766.29	-902.21
<b>Cash generated / (used) from operations</b>	<b>3,314.20</b>	<b>6,514.78</b>
Income tax (paid) / refunds (net)	-	-
<b>Net cash flow from / (used in) operating activities</b>	<b>3,314.20</b>	<b>6,514.78</b>





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<b>B Cash Flow from Investing Activities</b>		
Addition to Property, Plant and Equipment	-46.34	100.61
Addition to Capital Work in Progress	-	-
Addition to Intangible Assets	-	-
Investment in share capital of subsidiaries	-1,409.38	-482.56
Investment in share capital of other Entities	-2.50	-
Fixed deposit with banks	-61.26	-
Interest Income	5.26	-
Dividend Income	-	0.78
Current investment in OCD	0.00	-
Capital Advances	-1,955.23	-
Security Deposits Paid	-2.98	-
<b>Net Cash Flow from/(used) in Investing Activities</b>	<b>-3,472.44</b>	<b>-381.17</b>
<b>C Cash Flow from Financial Activities</b>		
Long Term Borrowings	-222.24	-829.13
Overdraft / CC facility	-	-
Repayment of lease liability	-	-99.15
Finance Cost	-800.68	-1,693.92
Cash proceeds from loans and other short-term borrowings	-40.00	-2,415.61
<b>Net Cash Flow from/(used) in Financing Activities</b>	<b>-1,062.92</b>	<b>-5,037.80</b>
<b>D Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>-1,221.16</b>	<b>1,095.81</b>
Cash and cash equivalents at the beginning of the year	-6,443.85	-7,539.65
Cash and cash equivalents at the end of the year	-7,665.01	-6,443.85
<b>Net increase in Cash and Cash equivalents</b>	<b>-1,221.16</b>	<b>1,095.81</b>

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur  
Date: 14/11/2024



Jaykumar Varma  
Chairperson  
(DIN. 00489792)

# P. G. JOSHI & Co.

## CHARTERED ACCOUNTANTS

### Limited Review Report on Consolidated Financial Results

To  
The Board of Directors,  
CIAN Agro Industries & Infrastructure Limited,  
Nagpur

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CIAN Agro Industries & Infrastructure Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the consolidated results of following Wholly owned subsidiaries:
  - i. Cian Agro LLC
  - ii. M/s. Manas Power Ventures Private Limited
  - iii. M/s. Avenzer Electricals & Infrastructure Private Limited
  - iv. M/s. Varron Aluminium Private Limited



5. The accompanying Statement includes the unaudited interim standalone/consolidated post acquisition financial results/ financial information, in respect of –

- i. M/s. Manas Power Ventures Private Limited, whose unaudited interim standalone/consolidated financial results/financial information reflect total assets of Rs.1,912.89 crore as at 30th September, 2024, total revenue of Rs.38.96crore, total net profit after tax of Rs.1.22 crore and Rs.1.22 crore of total comprehensive income and net cash outflow of Rs.4.03 crore for the half year ended 30th September, 2024, as considered in the Statement which has been reviewed by us.
- ii. M/s. Avenzer Electricals & Infrastructure Private Limited & M/s. Varron Aluminium Private Limited, which have not been reviewed by us, whose unaudited interim standalone/consolidated financial results/financial information reflect total assets of Rs.1,981.17crore as at 30th September, 2024, total revenues of Rs.18.78crore, total net loss after tax of Rs.0.21crore, total comprehensive income of Rs.0.21crore and net cash outflow of Rs.0.96crore for the half year ended 30th September, 2024, as considered in the Statement which have been reviewed by other auditors.

The reports on the unaudited interim standalone/consolidated financial results/financial information of these entities have 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 these subsidiaries is based solely on the reports of auditors of such components and the procedures performed by us as stated in paragraph 3 above.

6. The accompanying Statement includes the unaudited interim standalone financial results/ financial information, in respect of –

- i. Cian Agro LLC (Wholly owned subsidiary), whose unaudited interim standalone financial results/financial information reflect total assets of Rs.0.01crore as at 30th September, 2024, total loss after tax of Rs.0.03crore and Rs.0.06crore for the quarter and half year ended 30th September, 2024 respectively, total comprehensive income of Rs.0.03crore and Rs.(0.06crore) for the quarter and half year ended 30th September, 2024 respectively, and net cash outflow of Rs. 0.01crore for the half year ended 30th September, 2024, as considered in the statement.

This unaudited interim standalone financial results/financial information has not been reviewed and has been approved and 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 these subsidiaries, is based solely on such unaudited interim standalone financial results/financial information.

7. 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 auditors referred to in paragraph 5(ii) above, 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 SEBI (Listing Obligations and Disclosure



Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion on the Statement is not modified in respect of above matters with respect to our reliance on the report of the other auditors and the financial statements certified by the Management.

Place: Nagpur

Date: 14/11/2024

UDIN:24030904BKFPS Y1469

For P. G. Joshi & Co.  
Chartered Accountants  
FRN 104416W



CA Avinash P. Joshi  
Partner  
Membership No: 030904

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CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024							
(Rupees in Lakhs)							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>						
	Net Sales/Income from Operations	12,500.71	1,747.28	2,262.57	14,247.98	4,556.65	17,070.94
	Other Income	137.50	17.42	4.84	154.92	16.53	1,170.02
	<b>Total Income from Operations (net)</b>	<b>12,638.21</b>	<b>1,764.69</b>	<b>2,267.42</b>	<b>14,402.90</b>	<b>4,573.18</b>	<b>18,240.96</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials consumed	3,857.19	785.72	(403.32)	4,642.91	17.21	1,625.82
	(b) Construction material consumed	94.75	20.71	-	115.45	-	571.02
	(c) Purchase of stock-in-trade	6,836.44	1,556.99	339.21	8,393.43	1,020.93	9,394.29
	(d) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(624.11)	(1,474.56)	1,281.65	(2,098.68)	1,379.63	1,701.95
	(e) Employee benefits expense	231.70	130.63	131.12	362.33	268.75	658.95
	(f) Finance Costs	851.22	319.41	463.40	1,170.62	907.09	1,736.73
	(g) Depreciation and Ammortisation Expense	558.79	187.32	215.65	746.11	431.72	811.91
	(h) Other expenses	977.95	232.23	236.54	1,210.18	500.78	1,203.50
	<b>Total Expenses</b>	<b>12,783.93</b>	<b>1,758.43</b>	<b>2,264.25</b>	<b>14,542.36</b>	<b>4,526.10</b>	<b>17,704.17</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items &amp; taxes (1-2)</b>	<b>(145.72)</b>	<b>6.26</b>	<b>3.17</b>	<b>(139.46)</b>	<b>47.08</b>	<b>536.79</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>(145.72)</b>	<b>6.26</b>	<b>3.17</b>	<b>(139.46)</b>	<b>47.08</b>	<b>536.79</b>
<b>6</b>	<b>Tax expense</b>						
	(1) Current Tax	-	3.01	1.89	3.01	15.49	84.22
	(2) Deferred Tax	(142.61)	(6.55)	(50.08)	(149.16)	(46.79)	(12.05)
	(3) Tax Adjustments of previous year	-	-	-	-	-	(25.25)
<b>7</b>	<b>Net Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>(3.11)</b>	<b>9.79</b>	<b>51.36</b>	<b>6.69</b>	<b>78.38</b>	<b>489.88</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	(A) (i) Items that will not be reclassified to Profit or Loss	189,147.50	(2.22)	(109.19)	189,145.27	3.83	17.69
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	-	-	(29.39)	-	-	-
	(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)</b>	<b>189,144.39</b>	<b>7.57</b>	<b>(87.22)</b>	<b>189,151.96</b>	<b>82.20</b>	<b>507.57</b>
	<b>Net Profit Attributable to :</b>						
	(a) Owners of the Company	(3.11)	9.79	51.89	6.69	78.91	490.42
	(b) Non-Controlling Interest	-	-	(0.53)	-	(0.53)	(0.53)
	<b>Other Comprehensive Income attributable to :</b>						
	(a) Owners of the Company	189,147.50	(2.22)	(138.58)	189,145.27	3.83	17.69
	(b) Non-Controlling Interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to :</b>						
	(a) Owners of the Company	189,144.39	7.57	(86.69)	189,151.96	82.74	508.10
	(b) Non-Controlling Interest	-	-	(0.53)	-	(0.53)	(0.53)
<b>10</b>	<b>Paid up equity shares (Face value of Rs. 10 each)</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>
<b>11</b>	<b>Earnings per equity share</b>						
	(I) Basic	(0.01)	0.03	0.18	0.02	0.28	1.75
	(II) Diluted	(0.01)	0.03	0.18	0.02	0.28	1.75



*[Signature]*

Place: Nagpur  
Date: 14/11/2024

Jaydmar Varma  
Chairperson  
(DIN. 00489792)

## Notes: (Consolidated unaudited financial results)

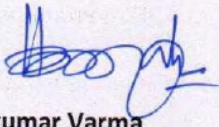
1. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024.
2. The above results for the quarter ended on September 30, 2024 has been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI), Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. Business Combinations during the half year ended:
  - i. During the half year ended on 30<sup>th</sup> September 2024, "M/s. Manas Power Ventures Private Limited" has become a Wholly Owned Subsidiary of CIAN Agro Industries & Infrastructure Limited with effect from 10<sup>th</sup> September 2024 pursuant to the acceptance by other shareholders of buyback offer of M/s. Manas Power Ventures Private Limited. The Company on 10<sup>th</sup> September 2024 has cancelled the shares so purchased under the approved buy-back thereby becoming the Wholly Owned Subsidiary of CIAN Agro Industries & Infrastructure Limited. Additionally, M/s. Ideal Energy Projects Limited, a Wholly Owned Subsidiary of M/s. Manas Power Ventures Private Limited, became a Wholly Owned Step-Down subsidiary of CIAN Agro Industries & Infrastructure Limited, effective the same day. The same has been consolidated in the financials as Wholly Owned Subsidiary and Wholly owned Step-Down Subsidiary with effect from 10<sup>th</sup> September 2024. The Group has concluded final determination of fair values of the identified assets and liabilities of these entities as per Ind AS 103.
  - ii. During the half year ended on 30<sup>th</sup> September 2024, "M/s. Avenzer Electricals & Infrastructure Pvt. Ltd" has become a Wholly Owned Subsidiary of CIAN Agro Industries & Infrastructure Limited with effect from 24<sup>th</sup> September 2024 pursuant to the acceptance by other shareholders of buyback offer of M/s. Avenzer Electricals & Infrastructure Pvt. Ltd. The Company on 24<sup>th</sup> September 2024 has cancelled the shares so purchased under the approved buy-back. Additionally, M/s. Manas Agro Industries & Infrastructure Limited, a subsidiary of M/s. Avenzer Electricals & Infrastructure Pvt. Ltd, also became a Step-Down Subsidiary of CIAN Agro Industries & Infrastructure Limited on the same date. The same has been consolidated in the financials as Wholly Owned Subsidiary and Step-Down Subsidiary with effect from 24<sup>th</sup> September 2024. The Group has concluded final determination of fair values of the identified assets and liabilities of these entities as per Ind AS 103.
  - iii. M/s. Varron Aluminium Pvt Ltd, Wholly Owned Subsidiary of CIAN Agro Industries & Infrastructure Limited acquired through Insolvency and Bankruptcy Code pursuant to the order passed by Hon'ble National Company Law Tribunal, Mumbai. The disclosure of allotment has been made subsequent to the filing of return of allotment in Form PAS-3 vide SRN: AA9806634 dated 17<sup>th</sup> August, 2024 with the Registrar of Companies by CIAN Agro Industries & Infrastructure Limited. Accordingly, the same



has been consolidated in the financials during the half year ended on 30<sup>th</sup> September, 2024 as wholly owned subsidiary with effect from 17<sup>th</sup> August 2024. The Group has concluded final determination of fair values of the identified assets and liabilities of these entities as per Ind AS 103.

4. Along with the above mentioned subsidiaries, the consolidated results of CIAN Agro Industries & Infrastructure Limited also include the financial results of Cian Agro LLC, a Wholly Owned subsidiary of the company.
5. The Group has 10 reportable segments- Agro, Healthcare, Infrastructure, Sugar, Power, Fertilizer, Distillery, LPG, Motor Spirit, IMFL/CL.
6. The group has an outstanding liability towards payment of statutory dues i.e., TDS & TCS of Rs. 174.24 Lakhs, Provident Fund of Rs. 418.69 Lakhs, ESIC of Rs. 31.39 Lakhs and Professional Tax of Rs. 134.06 Lakhs and Other Statutory Dues Payable Rs. 1994.06 Lakhs as on 30<sup>th</sup> September, 2024.
7. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST.
8. The consolidated inventory includes the inventory of its step-down subsidiary, M/s. Ideal Energy Projects Private Limited. The reconciliation to determine the effect of adjustments to inventory due to factors such as debit and credit notes for price and grade variations, moisture content, impurities (such as stones and shells), and coal remaining in bunkers is currently in progress.

**For CIAN Agro Industries & Infrastructure Limited**



**Jaykumar Varma**  
Chairperson  
(DIN: 00489792)



**Place: Nagpur**

**Date: 14/11/2024**



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CIN: L15142MH1985PLC037493



<b>CIAN Agro Industries &amp; Infrastructure Limited</b>		
<b>STATEMENT OF CONSOLIDATED ASSETS &amp; LIABILITIES AS AT 30TH SEPTEMBER, 2024</b>		
(Rupees in Lakhs)		
Particulars	30th September, 2024	31st March, 2024
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	241,936.28	10,270.15
(b) Right of Use Assets	113.95	-
(c) Capital Work-in-Progress	52,597.93	-
(d) Goodwill	-	-
(e) Other Intangible assets	910.02	1.87
(f) Intangible assets under development	13.57	-
(g) Financial Assets		
(i) Investment	1,318.30	174.32
(ii) Loans	557.70	-
(iii) Other non-current financial assets	4,207.51	180.07
(h) Deferred Tax Assets (net)	-	-
(i) Other Non-current assets	16,979.34	2,800.00
<b>Total non-current assets</b>	<b>318,634.59</b>	<b>13,426.41</b>
<b>(2) Current Assets</b>		
(a) Inventory	34,114.22	15,617.53
(b) Financial Assets		
(i) Investments	133.19	6,394.08
(ii) Trade Receivables	22,597.44	3,832.26
(iii) Cash and cash equivalents	938.99	38.77
(iv) Bank Balances other than (iii) above	800.23	-
(v) Loans	14,513.29	-
(vi) Others	2,605.80	197.89
(c) Current Tax Assets (Net)	959.58	108.02
(d) Other current assets	22,000.49	5,138.07
<b>Total current assets</b>	<b>98,663.23</b>	<b>31,326.63</b>
<b>TOTAL ASSETS</b>	<b>417,297.82</b>	<b>44,753.03</b>





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**CIN:** L15142MH1985PLC037493



<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	2,798.59	2,798.59
(b) Other equity	195,335.10	6,124.34
(c) Non Controlling Interest	5,200.68	-
<b>Total equity</b>	<b>203,334.37</b>	<b>8,922.93</b>
<b>(2) Non current liabilities</b>		
(a) Financial liabilities		
- Borrowings	85,099.53	2,910.56
- Lease Liability	113.95	-
(b) Provisions	1,059.37	152.08
(c) Deferred tax liabilities (Net)	14,848.58	1,638.91
(d) Other non current financial liabilities	1,813.34	1,404.82
<b>Total non-current liabilities</b>	<b>102,934.77</b>	<b>6,106.37</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	46,455.66	7,782.33
(ii) Trade Payables	-	-
Total outstanding dues of micro enterprises and small enterprises	660.35	0.55
Total outstanding dues of creditors other than micro enterprises and small enterprises	29,949.21	11,730.95
(iii) Other financial liabilities	3,865.43	274.01
(b) Other current liabilities	25,686.16	9,777.42
(c) Provisions	4,411.86	158.48
<b>Total Current liabilities</b>	<b>111,028.69</b>	<b>29,723.72</b>
<b>Total liabilities</b>	<b>213,963.45</b>	<b>35,830.10</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>417,297.82</b>	<b>44,753.03</b>

For CIAN Agro Industries & Infrastructure Ltd.



Jaykumar Varma  
Chairperson  
(DIN. 00489792)

Place: Nagpur  
Date: 14/11/2024

Regd. Off. : 4<sup>th</sup> Floor, Gupta Tower,  
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CIAN Agro Industries & Infrastructure Limited							
STATEMENT OF CONSOLIDATED SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH SEPTEMBER 2024 (Rupees in Lakhs)							
Serial Nos	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Net sale/income from operation)						
	Segment-Agro Division	6,701.73	1,712.88	1,975.55	8,414.61	3,784.14	15,045.99
	Segment-Healthcare Division	47.69	11.96	70.95	59.65	113.32	253.73
	Segment-Infrastructure Division	711.12	22.44	216.07	733.56	659.19	1,771.22
	Segment-Sugar Division	0.00	-	-	0.00	-	-
	Segment-Power Division	3,909.34	-	-	3,909.34	-	-
	Segment-Distillery Division	145.18	-	-	145.18	-	-
	Segment-Fertilizer Division	66.54	-	-	66.54	-	-
	Segment-LPG Division	196.70	-	-	196.70	-	-
	Segment-Motor Spirit Division	101.07	-	-	101.07	-	-
	Segment-IMFL/CL Division	620.76	-	-	620.76	-	-
	Others	0.58	-	-	0.58	-	-
	<b>Total</b>	<b>12,500.71</b>	<b>1,747.28</b>	<b>2,262.57</b>	<b>14,247.98</b>	<b>4,556.65</b>	<b>17,070.94</b>
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	137.50	17.42	4.84	154.92	16.53	1,170.02
	<b>Net sales/Income From Operations</b>	<b>12,638.21</b>	<b>1,764.69</b>	<b>2,267.42</b>	<b>14,402.90</b>	<b>4,573.18</b>	<b>18,240.96</b>
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)						
	Segment-Agro Division	459.49	564.12	(766.14)	1,023.61	104.72	650.38
	Segment-Healthcare Division	(55.68)	(45.57)	1,445.40	(101.26)	1,402.98	1,655.75
	Segment-Infrastructure Division	(199.45)	(197.71)	(312.44)	(397.16)	(757.88)	(354.13)
	Segment-Sugar Division	(61.75)	-	-	(61.75)	-	-
	Segment-Power Division	188.96	-	-	188.96	-	-
	Segment-Distillery Division	27.09	-	-	27.09	-	-
	Segment-Fertilizer Division	61.76	-	-	61.76	-	-
	Segment-LPG Division	164.30	-	-	164.30	-	-
	Segment-Motor Spirit Division	(21.85)	-	-	(21.85)	-	-
	Segment-IMFL/CL Division	29.56	-	-	29.56	-	-
	Others	4.39	-	-	4.39	-	-
	<b>Total</b>	<b>596.81</b>	<b>320.84</b>	<b>366.81</b>	<b>917.65</b>	<b>749.82</b>	<b>1,951.99</b>
	Less:						
	(i) Interest	742.53	314.58	363.64	1,057.11	702.74	1,415.20
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	<b>Total profit after interest before tax</b>	<b>(145.72)</b>	<b>6.26</b>	<b>3.17</b>	<b>(139.46)</b>	<b>47.08</b>	<b>536.79</b>
3	Capital Employed (Segment assets – Segment Liabilities)						
	Segment-Agro Division	4,813.85	(664.58)	(1,710.78)	4,813.85	(1,710.78)	(1,230.65)
	Segment-Healthcare Division	3,272.19	3,823.55	3,616.35	3,272.19	3,616.35	3,869.12
	Segment-Infrastructure Division	(10,568.25)	(2,909.49)	(2,638.37)	(10,568.25)	(2,638.37)	(2,539.01)
	Segment-Sugar Division	(10,414.36)	-	-	(10,414.36)	-	-
	Segment-Power Division	136,839.15	-	-	136,839.15	-	-
	Segment-Distillery Division	45,098.78	-	-	45,098.78	-	-
	Segment-Fertilizer Division	20,767.02	-	-	20,767.02	-	-
	Segment-LPG Division	(369.64)	-	-	(369.64)	-	-
	Segment-Motor Spirit Division	(155.26)	-	-	(155.26)	-	-
	Segment-IMFL/CL Division	(239.01)	-	-	(239.01)	-	-
	Others	6,163.71	-	-	6,163.71	-	-
	Un-allocated	2,327.43	2,798.59	2,798.59	2,327.43	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited



*[Signature]*

Jaykumar Varma  
Chairperson  
(DIN. 00489792)

Place: Nagpur  
Date: 14/11/2024

Regd. Off. : 4<sup>th</sup> Floor, Gupta Tower,  
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CIAN Agro Industries & Infrastructure Ltd.  
Statement of Consolidated Cash flows for the period ended 30th September 2024

(Rs. in Lakhs)

Particulars	For the period ended 30th September, 2024	For the period ended 31st March, 2024
<b>A Cash Flow from Operating Activities</b>		
Profit Before Tax	(139.46)	536.79
<b>Add:</b>		
Actuarial gain on employee benefits		-14.11
FCTR impact	0.65	
Depreciation, Depletion, Amortisation	746.11	811.91
Finance costs	1,170.92	1,736.73
Non- Cash Item		3.58
Interest Element of Fair Valuation of Security Deposit	-2.86	-0.55
Gain/Loss From Forex	0.11	-0.31
Provisions made/ written off	-5.30	7.74
Interest Income	-34.61	-11.74
Dividend income		-0.78
Accounts Written back	-27.86	-408.42
Discount amortised MSEDCL Refund	2.23	
Utilisation of MSEDCL Refund receivable	32.30	
Gain on Fair Valuation	-19.42	-598.84
Effect of Revaluation		-3.58
Prepaid rent written off		0.49
Gain/Loss From Sale of Property, Plant and Equipment		23.57
Gain/Loss from Termination of Lease		-148.12
Gain On Sale Of Subsidiary		-0.61
Loss on Fair Valuation of Investment		161.91
<b>Operating Profit / (Loss) before Working Capital changes</b>	<b>1,722.82</b>	<b>2,095.67</b>
<b>Working capital adjustments:</b>		
(Increase) / Decrease in Inventory	-2,526.07	1,330.84
(Increase) / Decrease in Trade Receivables	-153.10	777.00
(Increase) / Decrease in Other financial assets	740.22	29.58
(Increase) / Decrease in Other assets	170.95	544.37
Increase / (Decrease) in Trade Payables	2,102.82	2,377.88
Increase / (Decrease) in Other financial liabilities	350.33	241.28
Increase / (Decrease) in Provisions	93.10	22.22
Increase / (Decrease) in Other liabilities	4,627.35	-906.09
<b>Cash generated / (used) from operations</b>	<b>7,128.43</b>	<b>6,512.75</b>
Income tax (paid) / refunds (net)	-	-
<b>Net cash flow from / (used in) operating activities</b>	<b>7,128.43</b>	<b>6,512.75</b>



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**Contact :** 0712-2551144 / 2551155  
**Email :** info@cianindustries.com  
**Website :** www.cianindustries.com  
**CIN:** L15142MH1985PLC037493



**CIAN Agro Industries & Infrastructure Ltd.**  
**Statement of Consolidated Cash flows for the period ended 30th September 2024**

(Rs. in Lakhs)

Particulars	For the period ended 30th September, 2024	For the period ended 31st March, 2024
<b>B Cash Flow from Investing Activities</b>		
Addition to Property, Plant and Equipment	-93.60	100.71
Addition to Capital Work in Progress	-308.92	
Investment in share capital of Subsidiaries	-1,409.38	
Investment in share capital of Other Entities	-2.50	-483.70
Fixed deposit with banks	79.35	
Loan / Deposit received	148.33	
Interest Income	34.04	
Dividend Income		0.78
Capital Advances	-1,955.23	
Security Deposit Paid	-2.98	
Current investment in OCD		0.00
Sale of Investment	0.79	
<b>Net Cash Flow from/(used) in Investing Activities</b>	<b>-3,510.12</b>	<b>-382.20</b>
<b>C Cash Flow from Financing Activities</b>		
Long Term Borrowings	-2,721.89	-829.13
Overdraft / CC facility	-	-99.15
Repayment of lease liability	-1,164.24	-1,693.94
Finance Cost		
Cash proceeds from loans and other short-term borrowings	27.11	-2,412.95
Repayment of loans	(1,256.39)	
<b>Net Cash Flow from/(used) in Financing Activities</b>	<b>-5,115.41</b>	<b>-5,035.17</b>
<b>D Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>-1,497.10</b>	<b>1,095.37</b>
Cash and cash equivalents at the beginning of the period	-6,443.21	-7,538.59
Additions due to acquisition of subsidiaries	1,569.02	
Cash and cash equivalents at the end of the period	-6,371.30	-6,443.21
Bank Balance	-1,497.10	1,095.37
<b>Net increase in Cash and Cash equivalents</b>		

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur  
Date: 14/11/2024



Jaykumar Varma  
Chairperson  
(DIN. 00489792)