



## GIAN LIFE CARE LIMITED

Regd Office:- 7/216 (6) Swaroop Nagar (Infront of L.L.R. Hospital), Kanpur, Uttar Pradesh-208002

CIN: L85100UP2018PLC110119; Mobile: 8808051576

Website: <https://gianlifecare.org>;

Email: gpxreport@gmail.com

To,  
Asst. General Manager  
Dept of Corp. Services,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai: 400001.

November 14, 2022

**Scrip Code: - 542918**

**Sub: Outcome of Board Meeting held on Monday, November 14, 2022**

Pursuant to the provisions of Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors at their meeting held today i.e. 14<sup>th</sup> November, 2022, has *inter-alia* considered and approved the following:-

1. Standalone and Consolidated Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2022. (Signed Copy along with Limited Review Report enclosed).

The Board Meeting commenced at 06:00 P.M and concluded at 07.50 P.M.

The above information shall also be made available on the website of the Company at <https://gianlifecare.org>.

You are requested to kindly take the above information in your records.

Thanking You,

Yours faithfully,

For GIAN LIFE CARE LIMITED

A handwritten signature in black ink, appearing to read "Arun Kumar Gupta", with a stylized flourish at the end.

(Arun Kumar Gupta)  
Managing Director  
DIN:- 01331593

Encl:- As above



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Website: <https://gianlifecare.org>;  
Email: [arunguptagpx@gmail.com](mailto:arunguptagpx@gmail.com)

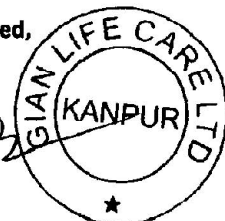
## UNAUDITED STANDALONE FINANCIAL RESULTS FOR HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ in lacs)

| Sr. No. | Particulars  | Half Year Ended |            |            | For the Year Ended |
|---------|--|-----------------|------------|------------|--------------------|
|         |  | 30.09.2022      | 31.03.2022 | 30.09.2021 | 31.03.2022         |
|         |  | Unaudited       | Unaudited  | Unaudited  | Audited            |
| I       | Revenue from Operations  | 529.20          | 858.19     | 734.77     | 1,592.97           |
| II      | Other Income   | 34.13           | 35.36      | 15.15      | 50.51              |
| III     | Total Revenue(I+II)  | 563.33          | 893.56     | 749.92     | 1,643.48           |
| IV      | Expenses   |                 |            |            |                    |
|         | (a) Cost of materials consumed                                       | 139.50          | 122.15     | 159.68     | 281.84             |
|         | (b) Employee benefits expense  | 80.93           | 84.68      | 46.53      | 131.21             |
|         | (c) Finance Cost   | 19.49           | 25.17      | 9.91       | 35.08              |
|         | (d) Depreciation and amortisation expense                            | 23.21           | 17.22      | 15.50      | 32.72              |
|         | (e) Other Expenses   | 264.18          | 409.27     | 168.06     | 577.33             |
|         | Total Expenses   | 527.31          | 658.49     | 399.68     | 1,058.17           |
| V       | Profit before exceptional and extraordinary items and tax (III - IV) | 36.02           | 235.06     | 350.25     | 585.31             |
| VI      | Exceptional Items  | -               | -          | -          | -                  |
| VII     | Profit before extraordinary items and tax (V - VI)                   | 36.02           | 235.06     | 350.25     | 585.31             |
| VIII    | Extraordinary Items  | -               | -          | -          | -                  |
| IX      | Profit before tax (VII - VIII)                                       | 36.02           | 235.06     | 350.25     | 585.31             |
| X       | Tax Expenses :   |                 |            |            |                    |
|         | (1) Current Tax  | 8.43            | 62.22      | 88.37      | 150.59             |
|         | (2) Tax of Previous Year   | -               | 3.35       | -          | 3.35               |
|         | (3) Deferred Tax   | 0.66            | 0.69       | 0.08       | 0.61               |
| XI      | Profit / (Loss) from Period from continuing operations (VII -VIII)   | 26.93           | 175.50     | 261.96     | 437.46             |
| XII     | Profit (Loss) from discontinuing Operations                          | -               | -          | -          | -                  |
| XIII    | Tax Expense of Discontinuing operations                              | -               | -          | -          | -                  |
| XIV     | Profit / (Loss) from Discontinuing oprtstions (After Tax XII- XIII)  | -               | -          | -          | -                  |
| XV      | Profit (Loss) for the period (XI +XIV)                               | 26.93           | 175.50     | 261.96     | 437.46             |
| XVI     | Earnings Per Share of Rs. 10 Each                                    |                 |            |            |                    |
|         | (a) Basic (Rs.)  | 0.26            | 1.70       | 2.53       | 4.23               |
|         | (b) Diluted (Rs.)  | 0.26            | 1.70       | 2.53       | 4.23               |

For Gian Life Care Limited,

(Dr. Arun Kumar Gupta)  
Managing Director  
(DIN NO:01331593)



Kanpur  
14-Nov-22



# GIAN LIFE CARE LIMITED

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CIN: L85100UP2018PLC110119; Mobile: 8808051576  
Website: <https://gianlifecare.org>;  
Email: arunguptagpx@gmail.com

## UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2022

| (₹ in lacs) |  |                 |                 |
|-------------|--|-----------------|-----------------|
| Sr. No.     | Particulars  | Half Year Ended | Year Ended      |
|             |  | 30.09.2022      | 31.03.2022      |
|             |  | Unaudited       | Audited         |
| 1           | <b>Shareholders' Funds</b>   |                 |                 |
|             | (a) Share Capital  | 1,034.15        | 1,034.15        |
|             | (b) Reserves and Surplus   | 395.82          | 368.89          |
|             | (c) Money received against share warrants  |                 |                 |
|             | <b>Sub-total-Shareholders' Funds</b>   | <b>1,429.98</b> | <b>1,403.04</b> |
| 2           | <b>Share application money pending allotment</b>                                       |                 |                 |
| 3           | <b>Non Current Liabilities</b>   |                 |                 |
|             | (a) Long Term Borrowings   | 186.24          | 187.16          |
|             | (b) Deferred Tax Liability   | 18.36           | 17.70           |
|             | (c) Other - Long Term Liabilities  | 8.23            | 7.83            |
|             | <b>Sub-total-Non Current Liabilities</b>   | <b>212.82</b>   | <b>212.69</b>   |
| 4           | <b>Current Liabilities</b>   |                 |                 |
|             | (a) Short Term Borrowings  | -               | -               |
|             | (b) Trade Payables   |                 |                 |
|             | Total outstanding dues of micro enterprises and small enterprises                      | -               | -               |
|             | Total outstanding dues of creditors other than micro enterprises and small enterprises | 123.38          | 154.91          |
|             | (c) Other Current Liabilities  | 625.40          | 386.58          |
|             | (d) Short Term Provisions  | 156.84          | 148.67          |
|             | <b>Sub-total-Current Liabilities</b>   | <b>905.61</b>   | <b>690.16</b>   |
|             | <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>2,548.41</b> | <b>2,305.89</b> |
| II          | <b>ASSETS</b>  |                 |                 |
| 1           | <b>Non-Current Assets</b>  |                 |                 |
|             | (a) Property, Plant and Equipment and Intangible assets                                |                 |                 |
|             | (i) Property, Plant and Equipment  | 447.21          | 347.93          |
|             | (ii) Intangible assets   | 1.29            | 1.67            |
|             | (iii) Capital work-in progress   | 13.75           | 12.13           |
|             | (b) Non - Current Investment   | 10.98           | 10.98           |
|             | (b) Long Term Loans & Advances   | 750.37          | 873.31          |
|             | (d) Other non-current assets   | 29.00           | 29.00           |
|             | <b>Sub-total-Non Current Assets</b>  | <b>1,252.60</b> | <b>1,275.02</b> |
| 2           | <b>Current Assets</b>  |                 |                 |
|             | (a) Inventories  | 122.09          | 149.08          |
|             | (b) Trade Receivables  | 266.24          | 177.53          |
|             | (c) Cash & cash equivalents  | 655.40          | 474.16          |
|             | (d) Short Term Loans & Advances  | 234.84          | 207.11          |
|             | (e) Other Current Assets   | 17.24           | 22.99           |
|             | <b>Sub-total-Current Assets</b>  | <b>1,295.81</b> | <b>1,030.87</b> |
|             | <b>TOTAL ASSETS</b>  | <b>2,548.41</b> | <b>2,305.89</b> |

For Gian Life Care Limited,

(Dr. Arun Kumar Gupta)  
Managing Director  
(DIN NO:01331593)

Kanpur  
14-Nov-22





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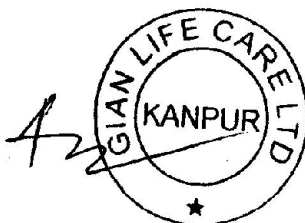
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Email: arunguptagpx@gmail.com

## UNAUDITED STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED

(₹ in lacs)

| Particulars   |     | Half Year Ended<br>30-Sep-22<br>Unaudited | Half Year Ended<br>30-Sep-21<br>Unaudited |
|---|-----|---|---|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                              |     |   |   |
| Net profit before taxation  |     | 36.02                                     | 350.25                                    |
| Adjustments for:  |     |   |   |
| Depreciation/ amortisation  |     | 23.21                                     | 15.50                                     |
| Preliminary Expenses written off  |     | 5.75                                      | 5.75                                      |
| Other income  |     | 0.00                                      | -1.52                                     |
| Interest income   |     | -33.87                                    | -13.53                                    |
| Interest expense  |     | 19.49                                     | 9.91                                      |
| Operating profit before working capital adjustment                      |     | 50.59                                     | 366.35                                    |
| Changes in working capital:   |     |   |   |
| Inventories   |     | 26.99                                     | -52.26                                    |
| Trade receivables   |     | -88.71                                    | -55.56                                    |
| Loans & advances and other assets                                       |     | -64.99                                    | -18.73                                    |
| Trade payables  |     | -31.53                                    | -48.66                                    |
| Other liabilities and provisions  |     | 238.95                                    | -27.71                                    |
| Cash flow generated from operations                                     |     | 131.30                                    | 163.42                                    |
| Income tax paid (net of refunds)  |     | 0.00                                      | 0.00                                      |
| Net cash flow from operating activities                                 | (A) | 131.30                                    | 163.42                                    |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                              |     |   |   |
| Purchase of fixed assets (including intangible assets)                  |     | -123.72                                   | -26.06                                    |
| Interest received   |     | 33.87                                     | 13.53                                     |
| Receipts from the repayment of advances and loans made to third parties |     | 160.20                                    | 154.67                                    |
| Net Cash Flow from Investing Activities                                 | (B) | 70.35                                     | 142.15                                    |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                              |     |   |   |
| Repayment of borrowings   |     | -0.93                                     | -61.68                                    |
| Interest paid   |     | -19.49                                    | -9.89                                     |
| Net Cash Flow From Financing Activities                                 | (C) | -20.42                                    | -71.58                                    |
| Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)          |     | 181.24                                    | 234.00                                    |
| Cash & Cash Equivalent at the beginning of the period                   |     | 473.82                                    | 250.71                                    |
| Cash & Cash Equivalent at the end of the period                         |     | 655.06                                    | 484.71                                    |
| Fixed deposits with banks   |     | 0.34                                      | 0.34                                      |
| Cash and Bank Balances at the end of the period                         |     | 655.40                                    | 485.05                                    |





## GIAN LIFE CARE LIMITED

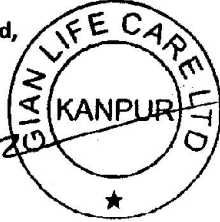
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### Notes:

1. The Audit Committee has reviewed, and the Board of Directors has approved the above unaudited standalone results and its release at their respective meetings held on 14th November, 2022.  
The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
2. The Company runs laboratories for carrying out pathological investigations.
3. There were no investor complaints received / pending as at 30th September, 2022
4. The company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment wise reporting is not applicable.
5. Previous years figures have been regrouped/reclassified wherever required, to make them comparable with the figures for the current period.

For Gian Life Care Limited,

(Dr. Arun Kumar Gupta)  
Managing Director  
(DIN NO:01331593)



Kanpur  
14-Nov-22

# SHARPAARTH & CO LLP

Chartered Accountants

**Independent Auditor's Review Report on Half yearly unaudited Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Gian Life Care Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Gian Life Care Limited ("the Company") for the year to date from April 01, 2022 to September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

4. 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 the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of

**For SHARPAARTH & CO LLP**

Chartered Accountants

ICAI Firm Registration No. 132748W

(Harshal Jethale)

Partner

Membership No. 141162

UDIN:

Jalgaon

14<sup>th</sup> November, 2022

**SHARPAARTH & CO LLP**

HO: 2<sup>nd</sup> Floor, Deep Plaza, Above Aakash Plywood, Opp New B J Market, Jalgaon, Maharashtra -425001. Branches: Nashik, Pune, Mumbai

✉ harshaljethale@yahoo.com

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0257-2232262

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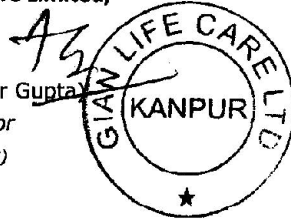
## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR HALF YEAR ENDED SEPTEMBER 30, 2022

| Sr.<br>No. | Particulars  | (₹ in lacs)             |                       |
|------------|--|-------------------------|-----------------------|
|            |  | Half Year<br>Ended      | For the Year<br>Ended |
|            |  | 30.09.2022<br>Unaudited | 31.03.2022<br>Audited |
| I          | Revenue from Operations  | 529.20                  | 1,592.97              |
| II         | Other Income   | 34.13                   | 50.51                 |
| III        | Total Revenue(I+II)  | 563.33                  | 1,643.48              |
| IV         | Expenses   |                         |                       |
|            | (a) Cost of materials consumed                                       | 139.50                  | 281.84                |
|            | (b) Employee benefits expense  | 92.93                   | 131.21                |
|            | (c) Finance Cost   | 19.49                   | 35.08                 |
|            | (d) Depreciation and amortisation expense                            | 23.21                   | 32.72                 |
|            | (e) Other Expenses   | 264.24                  | 577.67                |
|            | Total Expenses   | 539.37                  | 1,058.51              |
| V          | Profit before exceptional and extraordinary items and tax (III - IV) | 23.96                   | 584.97                |
| VI         | Exceptional Items  | -                       | -                     |
| VII        | Profit before extraordinary items and tax (V - VI)                   | 23.96                   | 584.97                |
| VIII       | Extraordinary Items  | -                       | -                     |
| IX         | Profit before tax (VII - VIII)                                       | 23.96                   | 584.97                |
| X          | Tax Expenses :   |                         |                       |
|            | (1) Current Tax  | 8.43                    | 150.59                |
|            | (2) MAT Expenses   | -                       | -                     |
|            | (3) Tax of Previous Year   | -                       | 3.35                  |
|            | (4) Deferred Tax   | 0.66                    | 0.61                  |
| XI         | Profit for the year (before adjusted for minority interest)          | 14.87                   | 437.12                |
| XII        | Add: Share of (profit)/ loss transferred (to)/from minority interest | -                       | 0.02                  |
| XIII       | Profit (Loss) for the period (XI +XII)                               | 14.87                   | 437.14                |
| XIV        | Earnings Per Share of Rs. 10 Each                                    |                         |                       |
|            | (a) Basic (Rs.)  | 0.14                    | 4.23                  |
|            | (b) Diluted (Rs.)  | 0.14                    | 4.23                  |

For Gian Life Care Limited,

(Dr. Arun Kumar Gupta)  
Managing Director  
(DIN NO:01331593)

Kanpur  
14-Nov-22





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## UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2022

(₹ in lacs)

| Sr. No. | Particulars  | Half Year Ended | Year Ended      |
|---------|--|-----------------|-----------------|
|         |  | 30.09.2022      | 31.03.2022      |
|         |  | Unaudited       | Audited         |
| 1       | <b>Shareholders' Funds</b>   |                 |                 |
|         | (a) Share Capital  | 1,034.15        | 1,034.15        |
|         | (b) Reserves and Surplus   | 383.44          | 368.57          |
|         | (c) Money received against share warrants  |                 |                 |
|         | <b>Sub-total-Shareholders' Funds</b>   | <b>1,417.59</b> | <b>1,402.72</b> |
| 2       | <b>Minority Interest</b>   | -               | -               |
| 3       | <b>Non Current Liabilities</b>   |                 |                 |
|         | (a) Long Term Borrowings   | 186.24          | 187.16          |
|         | (b) Deferred Tax Liability   | 18.36           | 17.70           |
|         | (c) Other - Long Term Liabilities  | 8.23            | 7.83            |
|         | <b>Sub-total-Non Current Liabilities</b>   | <b>212.82</b>   | <b>212.69</b>   |
| 4       | <b>Current Liabilities</b>   |                 |                 |
|         | (a) Short Term Borrowings  | -               | -               |
|         | (b) Trade Payables   |                 |                 |
|         | Total outstanding dues of micro enterprises and small enterprises                      | -               | -               |
|         | Total outstanding dues of creditors other than micro enterprises and small enterprises | 123.38          | 154.91          |
|         | (c) Other Current Liabilities  | 638.22          | 387.41          |
|         | (d) Short Term Provisions  | 156.84          | 148.67          |
|         | <b>Sub-total-Current Liabilities</b>   | <b>918.43</b>   | <b>690.98</b>   |
|         | <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>2,548.85</b> | <b>2,306.39</b> |
| II      | <b>ASSETS</b>  |                 |                 |
| 1       | <b>Non-Current Assets</b>  |                 |                 |
|         | (a) Property, Plant and Equipment and Intangible assets                                |                 |                 |
|         | (i) Property, Plant and Equipment  | 447.21          | 347.93          |
|         | (ii) Intangible assets   | 1.29            | 1.67            |
|         | (iii) Capital work-in progress   | 13.75           | 12.13           |
|         | (b) Long Term Loans & Advances   | 750.37          | 873.31          |
|         | (c) Other non-current assets   | 29.00           | 29.00           |
|         | <b>Sub-total-Non Current Assets</b>  | <b>1,241.62</b> | <b>1,264.04</b> |
| 2       | <b>Current Assets</b>  |                 |                 |
|         | (a) Inventories  | 122.09          | 149.08          |
|         | (b) Trade Receivables  | 266.24          | 177.53          |
|         | (c) Cash & cash equivalents  | 666.40          | 485.16          |
|         | (d) Short Term Loans & Advances  | 234.84          | 207.11          |
|         | (e) Other Current Assets   | 17.66           | 23.47           |
|         | <b>Sub-total-Current Assets</b>  | <b>1,307.23</b> | <b>1,042.36</b> |
|         | <b>TOTAL ASSETS</b>  | <b>2,548.85</b> | <b>2,306.39</b> |

For Gian Life Care Limited,

*A Gupta*  
 (Dr. Arun Kumar Gupta)  
 Managing Director  
 (DIN NO:01331593)

Kanpur  
 14-Nov-22



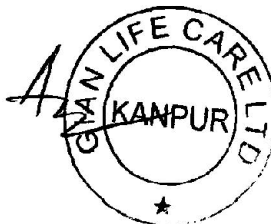


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## UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED

|   |     | (₹ in lacs)                  |                         |
|---|-----|------------------------------|-------------------------|
| Particulars   |     | Half Year Ended<br>30-Sep-22 | Year Ended<br>31-Mar-22 |
|   |     | Unaudited                    | Audited                 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                              |     |                              |                         |
| Net profit before taxation  |     | 23.96                        | 584.97                  |
| Adjutments for:   |     |                              |                         |
| Depreciation/ amortisation  |     | 23.21                        | 32.72                   |
| Preliminary Expenses written off  |     | 5.81                         | 11.01                   |
| Bad debts   |     | 0.00                         | 162.56                  |
| Interest income   |     | -33.87                       | -48.83                  |
| Interest expense  |     | 19.49                        | 35.08                   |
| Operating profit before working capital adjustment                      |     | 38.59                        | 777.50                  |
| Changes in working capital:   |     |                              |                         |
| Inventories   |     | 26.99                        | -46.97                  |
| Trade receivables   |     | -88.71                       | -134.68                 |
| Loans & advances and other assets                                       |     | -64.99                       | -87.91                  |
| Trade payables  |     | -31.53                       | -7.94                   |
| Other liabilities and provisions  |     | 250.95                       | 146.42                  |
| Cash flow generated from operations                                     |     | 131.30                       | 646.42                  |
| Income tax paid (net of refunds)  |     | 0.00                         | -67.14                  |
| Net cash flow from operating activities                                 | (A) | 131.30                       | 579.28                  |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                              |     |                              |                         |
| Purchase of fixed assets (including intangible assets)                  |     | -123.72                      | -95.69                  |
| Interest received   |     | 33.87                        | 48.83                   |
| Deposit with Bank   |     | 0.00                         | -29.00                  |
| Advances and loans made to third parties                                |     | 0.00                         | -396.00                 |
| Receipts from the repayment of advances and loans made to third parties |     | 160.20                       | 59.51                   |
| Net Cash Flow from Investing Activities                                 | (B) | 70.35                        | -412.34                 |
| <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                              |     |                              |                         |
| Proceeds from borrowing   |     | 0.00                         | 387.44                  |
| Repayment of borrowings   |     | -0.93                        | -285.19                 |
| Interest paid   |     | -19.49                       | -35.08                  |
| Net Cash Flow From Financing Activities                                 | (C) | -20.42                       | 67.17                   |
| Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)          |     | 181.24                       | 234.11                  |
| Cash & Cash Equivalent at the beginning of the period                   |     | 484.82                       | 250.71                  |
| Cash & Cash Equivalent at the end of the period                         |     | 666.06                       | 484.82                  |
| Fixed deposits with banks   |     | 0.34                         | 0.34                    |
| Cash and Bank Balances at the end of the period                         |     | 666.40                       | 485.16                  |





## GIAN LIFE CARE LIMITED

Regd Office:- 7/216 (6) Swaroop Nagar (Infront of L.L.R. Hospital),  
Kanpur, Uttar Pradesh-208002  
CIN: L85100UP2018PLC110119; Mobile: 8808051576  
Website: <https://gianlifecare.org>;  
Email: [arunguptagpx@gmail.com](mailto:arunguptagpx@gmail.com)

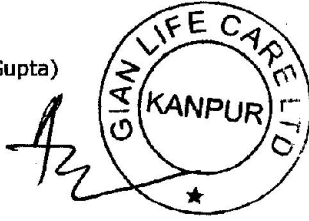
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### Notes:

1. The Audit Committee has reviewed, and the Board of Directors has approved the above unaudited consolidated results and its release at their respective meetings held on 14th November, 2022.  
The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
2. The Group runs laboratories for carrying out pathological investigations.
3. There were no investor complaints received / pending as at 30th September, 2022
4. The Group does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment wise reporting is not applicable.
5. Previous years figures have been regrouped/reclassified wherever required, to make them comparable with the figures for the current period.

For Gian Life Care Limited,

(Dr. Arun Kumar Gupta)  
Managing Director  
(DIN NO:01331593)



Kanpur  
14-Nov-22

# SHARPAARTH & CO LLP

Chartered Accountants

**Independent Auditor's Limited Review Report on Half yearly unaudited Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Gian Life Care Limited**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Gian Life Care Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parents Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.



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Chartered Accountants

4. The Statement includes results of the Parent Company- Gian Life Care Limited and its subsidiary companies - Gian Path Lab [India] Pvt Ltd & Gian Satguru Patholgy LLP.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 information of the subsidiaries included in the statement, whose interim financial results reflect total assets of Rs. 11.42 lakhs, total revenue of Rs. NIL, total net loss after tax of Rs. 12.06 lakhs for the half year ended 30th September, 2022, as considered in the unaudited consolidated financial results. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the holding company's management and our conclusion on the statement, in so far as it relates to amounts and disclosures in respect of the subsidiary, is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.

For and on behalf of

**For SHARPAARTH & CO. LLP**

Chartered Accountants

ICAI Firm Registration No. 132748W

(Harshal Jethale)  
Partner

Membership No. 141162

UDIN:

Jalgaon

14<sup>th</sup> November, 2022

SHARPAARTH & CO LLP

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