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 Financial Results of CIAN Agro Industries & Infrastructure Limited for the quarter & three months ended 30th September, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 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 recognised accounting practises and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is required to be disclosed, or that it contains any material misstatement.

For P. G. Joshi & Co. Chartered Accountants FRN 104461W

CA Ashutosh Joshi Partner

Membership No.: 038193

S HI O S

Place: Nagpur Date: 14/11/2018 Regd. Off.: Plot No. 197/198, Bajiprabhu Nagar, Nagpur – 440033 Contact: 0712-222 0027/222 1127 Email: info@cianindustries.com Website: www.cianindustries.com

CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30th September, 2018

			(Rupees in Lacs)		44.44		
Serial		Quarter Ended 30/09/2018 30/06/2018 30/09/2017			Halfyear	Year Ended	
Nos	Particulars		30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
	Revenue from Operations	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Net Sales/Income from Operations			200700000000000000000000000000000000000			
	Other Income	3,649.06	2,664.83	4,635.58	6,313.89	8,430.66	19,684.
1	The state of the s	30.41	3.95	0.13	34.35	3.06	229.
	Total Income from Operations (net) Expenses	3,679.47	2,668.77	4,635.71	6,348.24	8,433.72	19,914.7
	(a) Cost of Materials consumed						
	(b) Purchase of stock-in-trade	2,115.53	1,529.81	3,420.53	3,645.33	5,754.68	11,918.
		431.37	381.48	757.50	812.85	1,847.34	5,766.
	(c) Changes in inventories of finished goods, Work-in-	(337.46)	128.03	94.42	(209.43)	118.03	0.0
	progress and stock-in-trade				(205.43)	116.03	
	(d) Employee benefits expense (e) Finance Costs	73.26	66.22	65.49	139.47	91.25	218.4
	A CALL TO STATE OF THE STATE OF	123.55	115.80	87.27	239.34	161.21	353.2
	(f) Depreciation and Ammortisation Expense	62.50	61.35	47.59	123.86	94.43	197.8
	(g) Other expenses	946.32	206.14	229.22	1,152.46	457.94	1,178.5
	Total Expenses	3,415.06	2,488.82	4,702.02	5,903.88	8,524.87	19,633.5
3	Profit / (Loss) before exceptional items & taxes (1-2)	264.40	179.95	(66.31)	444.36	(91.15)	281.2
	Exceptional Items			160.27		157.32	
	Profit / (Loss) from ordinary activities before tax (3 + 4)	264.40	179.95	93.96	444.44	66.25	281.2
6	Tax expense	DEFECT OF THE					
	(1) Current Tax					-	2.1
	(2) Deferred Tax	(0.79)	22.06	78.95	21.27	79.49	107.8
	Net Profit/(Loss) from ordinary activities after tax (5-6)	265.19	157.89	15.01	423.17	(13.24)	171.2
8	Other Comprehensive Income					*	
	(A) (i) Items that will not be reclassified to Profit or Loss	41.84	41.84	40.44	83.68	79.54	2,782.5
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	10.88	10.88		21.76		(636.4
((B) (i) Items that will be reclassified to Profit or Loss						
r	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss						
(Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive ncome for the period) (7+8)	317.91	210.61	55.45	528.60	66.30	2,317.3
10 F	Paid up equity shares (Face value of Rs. 10 each)	279.85895	279.85895	270 05005			
	, and a second	273.03893	2/9.03895	279.85895	279.85895	279.85895	279.8589
	arnings per equity share						
(I) Basic	0.95	0.56	0.05	1.51	0.10	
100	II) Diluted	0.95	0.50	0.03	1.31	0.18	0.49

Place: Nagpur

Date: 14th November 2018

For CIAN Agro Industries & Infrastructure Limited

Notes to Standalone unaudited financial results for the half year ended 30th Sept 2018:

- The above financial results were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2018.
- 2. The above results for the quarter ended on Sept 30, 2018 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable
- 3. Where financial results are declared for both consolidated and standalone entity, segment information may be presented only in the case of consolidated financial results. The Company has provided Segmental information in the Standalone as well as consolidated financial results.
- 4. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST. Accordingly, revenue from operations and total expenses for the six months ended September 30, 2018 are not comparable with the figures for the six months ended September 30, 2017 presented in the above results.
- 5. The Company has adopted IND AS 115 "Revenue from Contracts with Customers" which became applicable w.e.f 01.04.2018. The Company has analyzed the same and is of the opinion that the effect of the same is insignificant on the financial statements of the Company for the Quarter ended 30th September 2018.
- 6. During the audit for the Quarter ended September 2018, some prior period errors were identified and have been rectified in the manner as stated in the Ind-As 8 and figures for the period in which the error occurred i.e. Quarter and Year ended 31st March 2018 have been restated as follows:

Year	Line Item	Before Prior Period Error	After Restatement	Increase / Decrease	Remarks
2017-18	Loan (Financial Assets- Non Current Asset)	14,975,709.99	12,479,891.99	2,495,818.00	Error of Omission
2017-18	Other current assets	6,39,89,110.00	6,64,84,928.00	(2,495,818.00)	Error of Omission
2017-18	Other equity	10,25,77,895.14	10,60,44,223.19	(3,466,328.05)	Estimation Error
2017-18	Provisions (Current Liabilities)	38,60,042.58	393,714.53	3,466,328.05	Estimation Error
	Net Increase /Decrease			0	Ditol

7. Figures were rearranged and regrouped wherever found necessary





Regd. Off.: Plot No. 197/198, Bajiprabhu Nagar, Nagpur – 440033 Contact: 0712-222 0027/222 1127 Email: info@cianindustries.com

Website: www.cianindustries.com CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited STATEMENT OF ASSETS & LIABILITIES AS AT 30th September, 2018 (Rupees in Lacs)

Particulars	Standalo 30/09/2018	31/03/2018	Consolida 30/09/2018	31/03/2018	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
I. ASSETS	B F F				
(1) Non-current assets					
(a) Property, Plant and Equipment	3,116.34	3.092.07	6,360,34	4,678.76	
(b) Capital Work-in-Progress				.116 27 0.700 2	
(c) Goodwill			0.47	0.47	
(d) Other Intangible assets					
(e) Intangible assets under development				1,237.22	
(f) Financial Assets					
(i) Investment	1,324.22	1,343.02	306.99	302.00	
(ii) Loans	863.73	124.80	81.36	19.39	
(iii) Other non-current financial assets	112.59	11.87	114.46	11.87	
(g) Deferred Tax Assets (net)	(33.20)	(33.69)	(344.06)	(322.83	
(h) Other Non-current assets			***************************************	#pongo es	
Total non-current assets	5,383.68	4,538.07	6,519.56	5,926.90	
(2) Current Assets	12-20012-12-W		Annual Con-	5799889000	
(a) Inventory	1,245.22	687.06	2,960.65	688.14	
(b) Financial Assets					
(i) Investments		- 0.000	100		
(ii) Trade Receivables	4,907.52	2,711.30	6,583.73	4,296.91	
(iii) Cash and cash equivalents	40.75	115.57	59.05	208.73	
(iv) Bank Balances other than (iii) above			•		
(v) Loans		100000			
(vi) Others	554.77	523.83	1,502.62	2,016.1	
(c) Current Tax Assets (Net)	37.37	7.84	38.96	9.31	
(d) Other current assets	334.79	664.85	919.99	2,247.94	
Total current assets	7,120.43	4,710.45	12,065.01	9,467.20	
TOTAL ASSETS	12,504.10	9,248.52	18,584.57	15,394.10	
II. EQUITY AND LIABILITIES					
(1) Equity		- 20 7 14			
(a) Equity share capital	2,798.59	2,798.59	2,798.59	2,798.59	
(b) Other equity	1,496.86	1,060.44	1,474.41	1,368.90	
(c) Non Controlling Interests					
Total equity	4,295.45	3,859.03	4,273.00	4,167.49	
(2) 4					
(2) Non current liabilities					
(a) Financial liabilities - Borrowings	100151				
(b) Provisions	1,004.54 19.76	35.28	2,444.44	933.24	
(c) Deferred tax liabilities (Net)	19.76	10.77	24.08	10.77	
Total non-current liabilities	1,024.30	46.05			
Total non-current habities	1,024.30	46.05	2,468.52	944.01	
(3) Current liabilities					
(a) Financial liabilities					
(i) Borrowings	4,927.40	3,616.18	6,150.07	5,161.33	
(ii) Trade Payables	2,179.00	1,564.07	4,533.98	3,630.15	
(iii) Other financial liabilities	31.02	38.07	215.80	217.60	
(b) Other current liabilities	42.67	121.18	937.92	1,268.28	
(c) Provisions	4.25	3.94	5.30	5.23	
Total Current liabilities	7,184.35	5,343.44	11,843.06	10,282.60	
Total liabilities	8,208.65	5,389.49	14,311.58	11,226.62	
TOTAL EQUITY AND LIABILITIES	12,504.10	9,248.52	18,584.57	15,394.11	

Place: Nagpur Date: 14th November 2018 For CIAN Agro Industries & Infrastructure Limited

Suneet Pande Chief Executive Officer

ובח ו

SHI DACCOLLAND

Regd. Off.: Plot No. 197/198, Bajiprabhu Nagar, Nagpur - 440033 Contact: 0712-222 0027/222 1127 Email: info@cianindustries.com

Website: www.cianindustries.com CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited statement of segmentwise revenue and capital employed (standalone) for the second quarter and half year ended 30th september, 2018 (Rupees in Lacs)

	s Particulars		Quarter Ended		Half year Ended		Year Ended	
Serial Nos		30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018	
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited	
1	Segment Revenue(Net sale/Income from operation)							
	Segment-Agro Division	3,420.57	1,978.39	3,687.73	5,398.96	6,535.86	14,423.98	
	Segment-Healthcare Division	169.16	131.62	636.44	300.78	1,377.22	2,424.33	
	Segment-Infrastructure Division	59.33	554.81	311.41	614.14	534.62	2,836.64	
	Total	3,649.06	2,664.82	4,635.58	6,313.88	8,447.70	19,684.95	
	Less: Inter segment Revenue				-			
	Add: Other Income	30.41	3.95	0.05	34.36	2.98	229.82	
PER LA	Net sales/Income From Operations	3,679.47	2,668.77	4,635.63	6,348.24	8,450.68	19,914.77	
2	Segment Results (Profit)(+)/ Loss (-) before tax and			M T. T. T. T.				
	interest from Each segment)							
	Segment-Agro Division	281.26	199.81	214.26	481.07	231.37	118.94	
	Segment-Healthcare Division	100.51	(16.69)	44.44	83.82	119.95	118.84	
	Segment-Infrastructure Division	10.21	116.60	63.61	126.81	204.99	397.96	
	Total	391.98	299.72	322.31	691.70	556.31	635.73	
	Less:							
	(i) Interest	123.55	115.80	87.27	239.35	161.21	349.48	
	(ii) Other Un-allocable Expenditure	4.03	3.97	141.08	8.00	327.73	6.22	
	(iii) Un-allocable income		-	-	-	1.21	1.21	
	Total profit after interest before tax	264.40	179.95	93.96	444.35	66.17	281.24	
3	Capital Employed (Segment assets – Segment Liabilities)							
	Segment-Agro Division	52.25		(847.69)	52.25	(847.69)	(116.68	
	Segment-Healthcare Division	1,096.95	(199.06)	1,044.98	1,096.95	1,044.98	1,025.75	
	Segment-Infrastructure Division	125.61	1,009.05	227.09	125.61	227.09	116.71	
	Un-allocated	2,798.59	2,798.59	2,962.62	2,798.59	2,962.62	2,798.59	

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur

Date: 14th November 2018

P. G. JOSHI & CO. CHARTERED ACCOUNTANTS

Limited Review Report on Consolidated Financial Results

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

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of CIAN Agro Industries & Infrastructure Limited for the quarter & three months ended 30th September, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 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 recognised accounting practises and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is required to be disclosed, or that it contains any material misstatement.

For P. G. Joshi & Co. Chartered Accountants

m

FRN 104461W

CA Ashutosh Joshi

Partner

Membership No.: 038193

SE DACCOL OF COLOR OF

Place: Nagpur Date: 14/11/2018

Regd. Off.: Plot No. 197/198, Bajiprabhu Nagar, Nagpur - 440033 Contact: 0712-222 0027/222 1127 Email: info@cianindustries.com

Website: www.cianindustries.com CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30th September, 2018

		Quarter Ended			Halfyear	Year Ended	
Serial	Particulars	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
Nos		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Revenue from Operations			P. Company		unduited	Audited
	Net Sales/Income from Operations	3,747.09	2,741.18	4,635.58	6,488.27	8,431.66	10.010.0
	Other Income	27.40	0.99	0.13	28.40	3.06	19,810.6
	Total Income from Operations (net)	3,774.50	2,742.17	4,635.71	6,516.67	100000000000000000000000000000000000000	287.8
4 1 1 1	Expenses			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,310.07	8,434.72	20,098.5
	(a) Cost of Materials consumed	2,117.50	1,612.17	3,420.53	3,729.66	F 7754 60	92.202
	(b) Purchase of stock-in-trade	2,143.73	381.48	757.50	2,525.21	5,754.68	11,918.9
	(c) Changes in inventories of finished goods, Work-in-		103.55	94.42	2,323.21	1,847.34	5,879.5
	progress and stock-in-trade	(1,967.71)	200,55	34.42	(1,864.16)	118.03	0.0
	(d) Employee benefits expense	99.37	88.17	65.49		0000000	
	(e) Finance Costs	203.35	177.21	20000-000	187.54	94.39	231.9
	(f) Depreciation and Ammortisation Expense	120.81	119.34	87.27	380.56	161.20	392.8
	(g) Other expenses	968.45	220.36	47.59	240.15	94.43	224.6
-	Total Expenses		New Charles Control	229.22	1,188.82	467.69	1,195.4
	Profit / (Loss) before exceptional items & taxes (1-2)	3,685.50	2,702.28	4,702.02	6,387.78	8,537.75	19,843.47
	(1-2)	89.00	39.89	(66.31)	128.88	(103.03)	255.12
4	Exceptional Items						
5	Profit / (Loss) from ordinary activities before tax (3 +	89.00	70.00	160.27	-	157.32	
4	4)	89.00	39.89	93.96	128.88	54.29	255.12
6	Tax expense						
((1) Current Tax						
	2) Deferred Tax						2.18
	Net Profit/(Loss) from ordinary activities after tax (5-	30.60	20.69	78.95	51.29	79.49	143.83
	5)	58.40	19.20	15.01	77.59	(25.20)	109.11
8 0	Other Comprehensive Income						
(A) (i) Items that will not be reclassified to Profit or	41.84	41.84	40.44			
L	.OSS	12.07	41.04	40.44	83.68	79.54	3,205.60
(A) (ii) Income tax related to Items that will not be	15.02	15.02				
r	reclassified to Profit or Loss		15.02		30.03		(631.44
(1	B) (i) Items that will be reclassified to Profit or Loss				Carrier Contracts		
1						-	
(1	B) (ii) Income tax related to Items that will be						
re	eclassified to Profit or Loss						
9 T	otal Comprehensive Income for the period	115.25	76.05				
(0	Comprising Profit/Loss and Other comprehensive	113.23	76.05	55.45	191.30	54.34	2,683.27
ir	ncome for the period) (7+8)		1 2 2				
		ACCUSED BY	A R B A		and the second		
10 P	aid up equity shares (Face value of Rs. 10 each)	279.85895	279.85895	279.85895	279.85895	370.05005	
				2,5.5555	2/3.03033	279.85895	279.85895
	arnings per equity share			6	100		
_) Basic	0.21	0.07	0.05	0.28	(0.00)	
(11	I) Diluted	0.21	0.07	0.05		(0.09)	(0.04)
				0.03	0.28	(0.09)	(0.04)

Place: Nagpur

Date: 14th November 2018

For CIAN Agro Industries & Infrastructure Limited

Notes to Consolidated unaudited financial results for the half year ended 30th Sept 2018:

- The above financial results were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 14, 2018.
- 2. The above results for the quarter ended on Sept 30, 2018 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable
- 3. Consolidated results include financial results of the two (2) wholly owned subsidiaries namely:
 - a. Jairam Infraventure Private Limited
 - b. Purti Agrotech Limited
- 4. Where financial results are declared for both consolidated and standalone entity, segment information may be presented only in the case of consolidated financial results. The Company has provided Segmental information in the Standalone as well as consolidated financial results.
- 5. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST. Accordingly, revenue from operations and total expenses for the six months ended September 30, 2018 are not comparable with the figures for the six months ended September 30, 2017 presented in the above results
- 6. Purti Agrotech Ltd became the subsidiary of CIAN Agro Industries and Infrastructure Ltd on 12th December 2017. The consolidated figures for the quarter ended September 30 2017 did not include the figures of Purti Agrotech Ltd. To that extent the consolidated figures of Quarter ended September 2018 are not comparable with the figures of Quarter ended September 2017.
- 7. The Company has adopted IND AS 115 "Revenue from Contracts with Customers" which became applicable W.e.f. 01.04.2018. The Company has analyzed the same and is of the opinion that the effect of the same is insignificant on the financial statements of the Company for the Quarter ended 30th September 2018.
- 8. In the books of Purti Agrotech Ltd., Land and Building amounting to Rs. 5,04,60,000/-, purchased during the period under review, has been capitalized under the head "Building" as segregated values of land and building were not ascertainable. Depreciation has been calculated accordingly.
- 9. During the audit for the Quarter ended June 2018, some prior period errors were identified and have been rectified in the manner as stated in the Ind-As 8 and figures for the period in which the error occurred i.e. Quarter and Year ended 31st March 2018 have been restated as follows:





Year	Line Item	Before Prior Period Error	After Restatement	Net Increase / Decrease	Remarks
2017-18	Property, Plant and Equipment	474,242,918.13	467,875,580.58	6,367,337.55	Error in Measurement
2017-18	Loan (Financial Assets- Non Current Asset)	4,248,214.00	1,938,932.00	2,309,282.00	Error of Omission
2017-18	Deferred Tax Assets (net)	(28,359,890.81)	(32,280,604.49)	3,920,713.68	Error in Measurement
2017-18	Other Non- current assets	186,536.00	-	186,536.00	Error of Omission
2017-18	Trade Receivables (Current Asset)	430,772,662.68	429,691,484.35	1,081,178.33	Error of Omission
2017-18	Others (Financial Assets - Current Asset)	202,154,013.40	201,617,473.40	536,540.00	Error of Omission
2017-18	Other equity	143711881.22	136,890,158.04	(6,821,723.18)	Estimation Error
2017-18	Trade Payables	364,633,064.01	363,015,345.68	(1,617,718.33)	Error of Omission
2017-18	Other current liabilities	129,323,716.08	126,827,898.08	(2,495,818.00)	Error of Omission
2017-18	Provisions (Current Liabilities)	3,989,827.58	523,499.53	(3,466,328.05)	Estimation Error
	Net Increase/ Decrease			0	

10. Figures were rearranged and regrouped wherever found necessary.





Regd. Off.: Plot No. 197/198, Bajiprabhu Nagar, Nagpur – 440033 Contact: 0712-222 0027/222 1127 Email: info@cianindustries.com

Website: www.cianindustries.com CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited

	s Particulars	Quarter Ended			Halfyear Ended		Year Ended
al Nos		30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	Segment Revenue(Net sale/Income from operation)						
	Segment-Agro Division	3,423.39	1,981.06	3,687.73	5,404.45	6,535.86	14,547.5
	Segment-Healthcare Division	169.16	131.62	636.44	300.78	1,377.22	2,424.3
	Segment-Infrastructure Division	153.96	554.81	311.41	708.77	534.62	2,836.6
	Segment-Metal Works Division		71.17		71.17		-,
	Segment-Detergent	0.58	2.51		3.09		0.4
	Segment-Sugar				-		1.6
	Total	3,747.09	2,741.18	4,635.58	6,488.26	8,447.70	19,810.6
	Less: Inter segment Revenue						
	Add: Other Income	27.40	1.00	0.05	28.40	2.98	279.9
	Net sales/Income From Operations	3,774.50	2,742.18	4,635.63		8,450.68	20,090.5
	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)						
- 1	Segment-Agro Division	238.21	163.67	214.26	401.88	221 27	34,:
	Segment-Healthcare Division	100.51	(16.69)	44.44	83.82	231.37 119.95	
	Segment-Infrastructure Division	(39.45)	116.60	LEACHEST TO THE PARTY OF THE PA			118.
	Segment-Metal Works Division	(35.43)		63.61	77.15	204.99	397.
	Segment-Detergent	0.10	(40.61)		(40.61)	1 1	
	Segment-Detergent	0.19	1.06		1.25		0.4
	Total	200.45	224 02	222.24			
	Less:	299.45	224.03	322.31	523.48	556.31	551.
	(i) Interest	206.58	180.45	87.27	287.02	161.21	240
	(ii) Other Un-allocable Expenditure	4.03	3.97	141.08	387.03 8.00	161.21 327.73	349.
	(iii) Un-allocable income	0.15	0.20	141.08	0.35	1.21	6.3
	Total profit after interest before tax	89.00	39.89	93.96	128.80	66.17	59.3
	Capital Employed (Segment assets – Segment Liabilities)	85.00	33.63	33.30	120.00	66.17	255.
	Segment-Agro Division	211.28	271.42	(847.69)	211.28	(847.69)	(780.:
	Segment-Healthcare Division	1,096.95	(199.06)	1,044.98	1,096.95	1,044.98	1,025.
1250	Segment-Infrastructure Division	1,230.99	1,009.05	227.09	1,230.99	227.09	1,025.
	Segment-Metal Works Division	1,250.55	115.40	221.05	1,230.99	227.09	116.
	Segment-Detergent	(1.02)	1.71		(1.02)		1
	Segment-Sugar	(1.02)	1./1		(1.02)		1.
	Un-allocated	2,798.59	2,798.59	2,962.62	2,798.59	2,962.62	2,798.

Place: Nagpur Date: 14th November 2018

For CIAN Agro Industries & Infrastructure Limited