



## **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: <http://gianpathlab.com/>;

Email: gpxreport@gmail.com

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

May 30, 2022

**Scrip Code:- 542918**

### **Sub: Outcome of Board Meeting held on Monday, May 30, 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. 30<sup>th</sup> May, 2022, has *inter-alia* considered and approved the following:-

1. Audited Standalone and Consolidated Financial results of the Company for the quarter/ half year and year ended 31<sup>st</sup> March, 2022. (Copy enclosed along with Audit Report).

The Board Meeting commenced at 05:30 P.M and concluded at 07.00 P.M.

The above information shall also be made available on the website of the Company at <http://gianpathlab.com/>.

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



# SHARPAARTH & CO LLP CHARTERED ACCOUNTANTS

HEAD OFFICE: 2<sup>ND</sup> FLOOR, DEEP PLAZA, ABOVE AKASH PLYWOOD,  
OPP NEW B J MARKET, JALGAON- 425001 TEL. OFF: 0257-2232262, 9028511962  
E-mail: harshaljethale@yahoo.com & aashishpatil2286@gmail.com

## Independent Auditor's Report on the Half Yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of,  
Gian Lifecare Limited,  
Kanpur

### Report on the Audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying standalone half yearly and year to date standalone financial results of **M/s. Gian Lifecare Limited** ("the Company") for the half yearly and year ended March 31, 2022 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

#### Our opinion is qualified for

1. **Gratuity Liability and Leave Encashment Liability is not provided for in the books of accounts of the Company and is thus not in accordance with Accounting Standard 15 on "Employee Benefits" issued by the Institute of Chartered Accountants of India.**
2. **According to section no. 27 of The Companies Act, 2013 A Company shall not, at any time, vary the terms of a contract referred to in the prospectus or objects for which the prospectus was issued, except subject to the approval of, or except subject to an authority given by the company in general meeting by way of special resolution.**

**The company has so far not spent the entire proceeds of IPO on the proposed objects of the IPO.**

Subject to above in our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31<sup>st</sup> 2022.





## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibility for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance "with Regulations 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance "with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibility for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For and on behalf of

**For SHARPAARTH & Co. LLP**

Chartered Accountants

Firm Registration No. 13248W

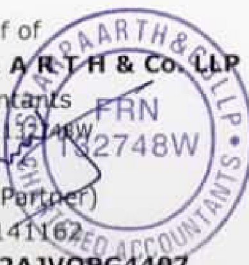
Harshad Jethale (Partner)

Membership No. 141162

UDIN: 22141162AJVQPG4407

Jalgaon

30<sup>th</sup> May, 2022





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## AUDITED STANDALONE FINANCIAL RESULTS FOR HALF YEAR / YEAR ENDED MARCH 31, 2022

Amount Rs. in Lacs

Sr. No.	Particulars	Half Year Ended			For the Year Ended	
		31.03.2022	30.09.2021	31.03.2021	31.03.2022	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited	Audited
I	Revenue from Operations	858.19	734.77	427.86	1,592.97	1,045.50
II	Other Income	35.36	15.15	15.11	50.51	29.01
III	Total Revenue(I+II)	<b>893.56</b>	<b>749.92</b>	<b>442.97</b>	<b>1,643.48</b>	<b>1,074.50</b>
IV	Expenses					
	(a) Cost of materials consumed	122.15	159.68	85.24	281.84	357.11
	(b) Employee benefits expense	84.68	46.53	49.46	131.21	94.23
	(c) Finance Cost	25.17	9.91	14.14	35.08	30.17
	(d) Depreciation and amortisation expense	17.22	15.50	14.42	32.72	28.53
	(e) Other Expenses	409.27	168.06	151.18	577.33	288.99
	Total Expenses	<b>658.49</b>	<b>399.68</b>	<b>314.44</b>	<b>1,058.17</b>	<b>799.03</b>
V	Profit before exceptional and extraordinary items and tax (III - IV)	<b>235.06</b>	<b>350.25</b>	<b>128.53</b>	<b>585.31</b>	<b>275.48</b>
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	<b>235.06</b>	<b>350.25</b>	<b>128.53</b>	<b>585.31</b>	<b>275.48</b>
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	<b>235.06</b>	<b>350.25</b>	<b>128.53</b>	<b>585.31</b>	<b>275.48</b>
X	Tax Expenses :					
	(1) Current Tax	62.22	88.37	36.67	150.59	73.17
	(2) MAT Expenses	-	-	-	-	1.93
	(3) Tax of Previous Year	3.35	-	2.28	3.35	2.28
	(4) Deferred Tax	0.69	0.08	0.30	0.61	0.24
XI	Profit / (Loss) from Period from continuing oprtstions (VII -VIII)	<b>175.50</b>	<b>261.96</b>	<b>89.28</b>	<b>437.46</b>	<b>201.72</b>
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)	<b>175.50</b>	<b>261.96</b>	<b>89.28</b>	<b>437.46</b>	<b>201.72</b>
XVI	Earnings Per Share of Rs. 10 Each					
	(a) Basic (Rs.)	1.70	2.53	1.90	4.23	4.29
	(b) Adjusted Basic (Bonus) (Rs.)	1.70	2.53	0.86	4.23	1.95
	(c) Diluted (Rs.)	1.70	2.53	0.86	4.23	1.95

For Gian Life Care Limited,

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

Kanpur  
30-May-22







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## AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2022

Amount in Rs. Lacs

Sr. No.	Particulars	Year Ended	Year Ended
		31.03.2022	31.03.2021
		Audited	Audited
<b>1</b>	<b>Shareholders' Funds</b>		
	(a) Share Capital	1,034.15	470.07
	(b) Reserves and Surplus	368.89	495.52
	© Money received against share warrants		
	<b>Sub-total-Shareholders' Funds</b>	<b>1,403.04</b>	<b>965.59</b>
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Non Current Liabilities</b>		
	(a) Long Term Borrowings	187.16	61.98
	(b) Deferred Tax Liability	17.70	17.08
	(c) Other - Long Term Liabilities	7.83	-
	<b>Sub-total-Non Current Liabilities</b>	<b>212.69</b>	<b>79.06</b>
<b>4</b>	<b>Current Liabilities</b>		
	(a) Short Term Borrowings	-	5.29
	(b) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	154.91	162.84
	(c) Other Current Liabilities	386.58	265.22
	(d) Short Term Provisions	148.67	69.83
	<b>Sub-total-Current Liabilities</b>	<b>690.16</b>	<b>503.18</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,305.89</b>	<b>1,547.83</b>
<b>II</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	347.93	296.74
	(ii) Intangible assets	1.67	2.02
	(iii) Capital work-in progress	12.13	-
	(b) Non - Current Investment	10.98	-
	(c) Long Term Loans & Advances	873.31	646.26
	(d) Other non-current assets	29.00	-
	<b>Sub-total-Non Current Assets</b>	<b>1,275.02</b>	<b>945.02</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	149.08	102.11
	(b) Trade Receivables	177.53	205.42
	(c) Cash & cash equivalents	474.16	251.05
	(d) Short Term Loans & Advances	207.11	9.75
	(e) Other Current Assets	22.99	34.48
	<b>Sub-total-Current Assets</b>	<b>1,030.87</b>	<b>602.81</b>
	<b>TOTAL ASSETS</b>	<b>2,305.89</b>	<b>1,547.83</b>

For Gian Life Care Limited,

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

Kanpur  
30-May-22





## GIAN LIFE CARE LIMITED

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### AUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2022

		Amount in Rs. Lacs	
Particulars		Year Ended 31-Mar-22 Audited	Year Ended 31-Mar-21 Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net profit before taxation		585.31	275.48
Adjustments for:			
Depreciation/ amortisation		32.72	28.53
Preliminary Expenses written off		11.49	11.49
Bad Debts written off		162.56	0.00
Interest income		-48.83	-28.08
Interest expense		35.08	30.17
Operating profit before working capital adjustment		778.33	317.60
Changes in working capital:			
Inventories		-46.97	-16.28
Trade receivables		-134.68	-48.12
Loans & advances and other assets		-87.91	-10.48
Trade payables		-7.94	51.90
Other liabilities and provisions		145.58	21.65
Cash flow generated from operations		646.40	316.25
Income tax (paid) net of refunds		-67.14	-29.49
Net cash flow from operating activities	(A)	579.26	286.76
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets (including intangible assets)		-95.69	-43.34
Interest received		48.83	28.05
Acquisition of Subsidiary		-10.98	0.00
Deposit with Bank		-29.00	0.00
Advances and loans made to third parties		-396.00	-232.20
Receipts from the repayment of advances and loans made to third parties		59.51	137.86
Net Cash Flow from Investing Activities	(B)	-423.32	-109.63
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowing		387.44	88.74
Repayment of borrowings		-285.19	-97.45
Interest paid		-35.08	-30.17
Net Cash Flow From Financing Activities	(C)	67.17	-38.88
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		223.11	138.26
Cash & Cash Equivalent at the beginning of the period		250.71	112.45
Cash & Cash Equivalent at the end of the period		473.82	250.71
Fixed deposits with banks		0.34	0.34
Cash and Bank Balances at the end of the period		474.16	251.05







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### Notes:

1. The above audited standalone financial results have been reviewed by the Audit Committee , and the Board of Directors has approved the above results at their respective meetings held on 30th May, 2022. The statutory auditors have expressed modified opinion on the audited standalone financial results for the year ended 31st March, 2022.

2. This statements have been prepared in accordance with the Generally Accepted Accounting Principals in India (Indian GAAP) including Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The Company runs laboratories for carrying out pathological investigations.

4. There were no investor complaints received / pending as at 31th March, 2022

5. 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.

6. The company had taken into account the possible impact of Covid-19 in preparation of financial results, including its assessment of the recoverable value of its assets based on the internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The company continues to monitor the future economic conditions..

The Company is authorised by ICMR to perform COVID-19 tests using RT-PCR technology.

7. The company has allotted 56,40,830 fully paid up equity shares of face value Rs.10 each pursuant to bonus issue in the ratio of 6:5 as on the record date being on 30th March, 2022, thereby making the total number of fully paid up equity shares to 1,03,41,524.

According to AS 20 Earnings Per Share [EPS], the adjusted EPS of the previous periods seen above have been calculated by adding the bonus shares to the equity shares of the earlier period.

8. Previous years figures have been regrouped/reclassified wherever required, to make them comparable with the figures for the current period.

Figures for the half year ended March 31, 2022 is the balancing figure between audited figures of the full financial year and the reviewed year-to-date figures upto the half year of the financial year.

For Gian Life Care Limited,

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



Kanpur  
30-May-22





# SHARPAARTH & CO LLP

## CHARTERED ACCOUNTANTS

HEAD OFFICE: 2<sup>ND</sup> FLOOR, DEEP PLAZA, ABOVE AKASH PLYWOOD,  
OPP NEW B J MARKET, JALGAON- 425001 TEL. OFF: 0257-2232262, 9028511962  
E-mail: harshaljethale@yahoo.com & aashishpatil2286@gmail.com

### Independent Auditor's Report on the Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of,  
Gian Lifecare Limited,  
Kanpur

#### Report on the audit of the Consolidated Financial Results

##### Opinion

We have audited the accompanying consolidated year to date consolidated financial results of **M/s. Gian Lifecare Limited** (The Company), its subsidiaries for year ended March 31, 2022 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

##### Our opinion is qualified for

1. **Gratuity Liability and Leave Encashment Liability is not provided for in the books of accounts of the Company and is thus not in accordance with Accounting Standard 15 on "Employee Benefits" issued by the Institute of Chartered Accountants of India.**
2. **According to section no. 27 of The Companies Act, 2013 A Company shall not, at any time, vary the terms of a contract referred to in the prospectus or objects for which the prospectus was issued, except subject to the approval of, or except subject to an authority given by the company in general meeting by way of special resolution.**

**The company has so far not spent the entire proceeds of IPO on the proposed objects of the IPO.**

Subject to above in our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor on separate audited financial statement of its subsidiaries, the Statement:

- i. includes the results of the following entities :  
**Gian Path Lab (India) Private Limited (Subsidiary)**  
**Gian Satguru Pathology LLP (Subsidiary)**
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and





- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the year ended March 31<sup>st</sup> 2022.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibility for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other financial information of the Company including its associates in accordance with the applicable Indian accounting standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the company and of its associates are responsible for assessing the ability of the Company and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.





The respective Board of Directors of the company and of its associates are also responsible for overseeing the financial reporting process of the Company and of its associate.

### **Auditor's Responsibility for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the company and its associates to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the





independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### Other Matters

The consolidated Financial Results include the audited Financial Results of the following subsidiaries of the company, whose Financial Statements reflect the company's share as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

[All amounts Rs.]

Sr. No.	Name of the Subsidiary	Year ended 31st March 2022		
		Total Revenue	Profit after Tax	Total Assets
1	Gian Path Lab [India] Pvt Ltd	-	(17,328)	1,025,312
2	Gian SatguruPatholgy LLP	-	(14,750)	120,540
	Total		(32,078)	1,145,852

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

For **S H A R P A R I T H & Co. LLP**

Chartered Accountants

Firm Registration No. 132748W

Harshal Jethale, (Partner)

Membership No. 141462

UDIN: 22141162AJXQVF5285

Jalgaon

30<sup>th</sup> May, 2022





## GIAN LIFE CARE LIMITED

Regd Office:- 7/216 (6) Swaroop Nagar (Infront of L.L.R. Hospital), Kanpur,  
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CIN: L85100UP2018PLC110119; Mobile: 8808051576

Website: [www.gianpathlabs.com](http://www.gianpathlabs.com);

Email: [gpxreport@gmail.com](mailto:gpxreport@gmail.com)

### Notes:

1. The above audited standalone financial results have been reviewed by the Audit Committee , and the Board of Directors has approved the above results at their respective meetings held on 30th May, 2022. The statutory auditors have expressed modified opinion on the audited standalone financial results for the year ended 31st March, 2022.

2. This statements have been prepared in accordance with the Generally Accepted Accounting Principals in India (Indian GAAP) including Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The Company runs laboratories for carrying out pathological investigations.

4. There were no investor complaints received / pending as at 31st March, 2022

5. 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.

6. The company had taken into account the possible impact of Covid-19 in preparation of financial results, including its assessment of the recoverable value of its assets based on the internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The company continues to monitor the future economic conditions..

The Company is authorised by ICMR to perform COVID-19 tests using RT-PCR technology.

7. The company has allotted 56,40,830 fully paid up equity shares of face value Rs.10 each pursuant to bonus issue in the ratio of 6:5 as on the record date being on 30th March, 2022, thereby making the total number of fully paid up equity shares to 1,03,41,524.

According to AS 20 Earnings Per Share [EPS], the adjusted EPS of the previous periods seen above have been calculated by adding the bonus shares to the equity shares of the earlier period.

8. Previous years figures have been regrouped/reclassified wherever required, to make them comparable with the figures for the current period.

Figures for the half year ended March 31, 2022 is the balancing figure between audited figures of the full financial year and the reviewed year-to-date figures upto the half year of the financial year.

For Gian Life Care Limited,

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



Kanpur  
30-May-22





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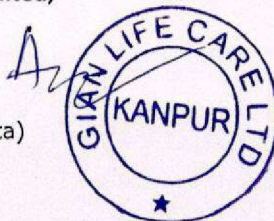
## AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2022

Amount Rs. in Lacs

Sr. No.	Particulars	For the Year Ended
		31.03.2022
		Audited
I	Revenue from Operations	1,592.97
II	Other Income	50.51
III	<b>Total Revenue(I+II)</b>	<b>1,643.48</b>
IV	<b>Expenses</b>	
	(a) Cost of materials consumed	281.84
	(b) Employee benefits expense	131.21
	(c) Finance Cost	35.08
	(d) Depreciation and amortisation expense	32.72
	(e) Other Expenses	577.67
	<b>Total Expenses</b>	<b>1,058.51</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>584.97</b>
VI	Exceptional Items	-
VII	Profit before extraordinary items and tax (V - VI)	584.97
VIII	Extraordinary Items	-
IX	Profit before tax (VII - VIII)	584.97
X	Tax Expenses : (1) Current Tax (2) MAT Expenses (3) Tax of Previous Year (4) Deferred Tax	150.59 - 3.35 0.61
XI	Profit for the year (before adjustment for Minority Interest)	437.12
XII	Add: Share of (Profit) / Loss transferred (to) / from minority Interest	0.02
XIII	<b>Profit (Loss) for the period (XI +XII)</b>	<b>437.14</b>
XIV	Earnings Per Share of Rs. 10 Each	
	(a) Basic (Rs.)	4.23
	(b) Diluted (Rs.)	4.23

For Gian Life Care Limited,

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



Kanpur  
30-May-22



# GIAN LIFE CARE LIMITED

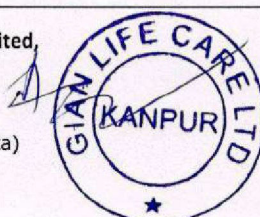
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## AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2022

Sr. No.	Particulars	Amount in Rs. Lacs
		Year Ended
		31.03.2022
		Audited
<b>1</b>	<b>Shareholders' Funds</b>	
	(a) Share Capital	1,034.15
	(b) Reserves and Surplus	368.57
	©Money received against share warrants	
	<b>Sub-total-Shareholders' Funds</b>	<b>1,402.72</b>
<b>2</b>	<b>Minority Interest</b>	-
<b>3</b>	<b>Non Current Liabilities</b>	
	(a) Long Term Borrowings	187.16
	(b) Deferred Tax Liability	17.70
	(c) Other - Long Term Liabilities	7.83
	<b>Sub-total-Non Current Liabilities</b>	<b>212.69</b>
<b>4</b>	<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	154.91
	(c) Other Current Liabilities	387.41
	(d) Short Term Provisions	148.67
	<b>Sub-total-Current Liabilities</b>	<b>690.98</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,306.39</b>
<b>II</b>	<b>ASSETS</b>	
<b>1</b>	<b>Non-Current Assets</b>	
	(a) Property, Plant and Equipment and Intangible assets	
	(i) Property, Plant and Equipment	347.93
	(ii) Intangible assets	1.67
	(iii) Capital work-in progress	12.13
	(b) Long Term Loans & Advances	873.31
	(c) Other non-current assets	29.00
	<b>Sub-total-Non Current Assets</b>	<b>1,264.04</b>
<b>2</b>	<b>Current Assets</b>	
	(a) Inventories	149.08
	(b) Trade Receivables	177.53
	(c) Cash & cash equivalents	485.16
	(d) Short Term Loans & Advances	207.11
	(e) Other Current Assets	23.47
	<b>Sub-total-Current Assets</b>	<b>1,042.36</b>
	<b>TOTAL ASSETS</b>	<b>2,306.39</b>

For Gian Life Care Limited,

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







# GIAN LIFE CARE LIMITED

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## AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2022

		Amount in Rs. Lacs
Particulars		Year Ended 31-Mar-22
		Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before taxation		584.97
Adjustments for:		
Depreciation/ amortisation		32.72
Preliminary Expenses written off		11.01
Bad Debts written off		162.56
Interest income		-48.83
Interest expense		35.08
Operating profit before working capital adjustment		777.50
Changes in working capital:		
Inventories		-46.97
Trade receivables		-134.68
Loans & advances and other assets		-87.91
Trade payables		-7.94
Other liabilities and provisions		146.42
Cash flow generated from operations		646.42
Income tax (paid) net of refunds		-67.14
Net cash flow from operating activities	(A)	579.28
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (including intangible assets)		-95.69
Interest received		48.83
Deposit with Bank		-29.00
Advances and loans made to third parties		-396.00
Receipts from the repayment of advances and loans made to third parties		59.51
Net Cash Flow from Investing Activities	(B)	-412.34
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowing		387.44
Repayment of borrowings		-285.19
Interest paid		-35.08
Net Cash Flow From Financing Activities	(C)	67.17
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		234.11
Cash & Cash Equivalent at the beginning of the period		250.71
Cash & Cash Equivalent at the end of the period		484.82
Fixed deposits with banks		0.34
Cash and Bank Balances at the end of the period		485.16







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2. This statements have been prepared in accordance with the Generally Accepted Accounting Principals in India (Indian GAAP) including Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The Group runs laboratories for carrying out pathological investigations.

4. There were no investor complaints received / pending as at 31st March, 2022

5. 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.

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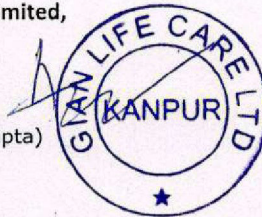
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8. During the period company has invested in following Subsidiary Company and LLP:

- a) Gian Path Lab (INDIA) Private Limited.
- b) Gian Satguru Pathology LLP

For Gian Life Care Limited,

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



Kanpur  
30-May-22





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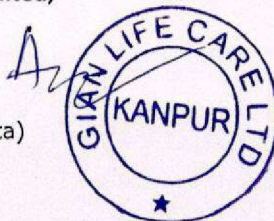
## AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2022

Amount Rs. in Lacs

Sr. No.	Particulars	For the Year Ended
		31.03.2022
		Audited
I	Revenue from Operations	1,592.97
II	Other Income	50.51
III	<b>Total Revenue(I+II)</b>	<b>1,643.48</b>
IV	<b>Expenses</b>	
	(a) Cost of materials consumed	281.84
	(b) Employee benefits expense	131.21
	(c) Finance Cost	35.08
	(d) Depreciation and amortisation expense	32.72
	(e) Other Expenses	577.67
	<b>Total Expenses</b>	<b>1,058.51</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>584.97</b>
VI	Exceptional Items	-
VII	Profit before extraordinary items and tax (V - VI)	584.97
VIII	Extraordinary Items	-
IX	Profit before tax (VII - VIII)	584.97
X	Tax Expenses : (1) Current Tax (2) MAT Expenses (3) Tax of Previous Year (4) Deferred Tax	150.59 - 3.35 0.61
XI	Profit for the year (before adjustment for Minority Interest)	437.12
XII	Add: Share of (Profit) / Loss transferred (to) / from minority Interest	0.02
XIII	<b>Profit (Loss) for the period (XI +XII)</b>	<b>437.14</b>
XIV	Earnings Per Share of Rs. 10 Each	
	(a) Basic (Rs.)	4.23
	(b) Diluted (Rs.)	4.23

For Gian Life Care Limited,

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



Kanpur  
30-May-22





# GIAN LIFE CARE LIMITED

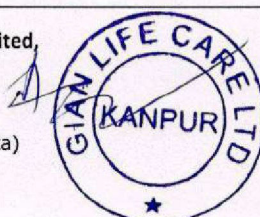
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## AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2022

Sr. No.	Particulars	Amount in Rs. Lacs
		Year Ended 31.03.2022 Audited
<b>1</b>	<b>Shareholders' Funds</b>	
	(a) Share Capital	1,034.15
	(b) Reserves and Surplus	368.57
	©Money received against share warrants	
	<b>Sub-total-Shareholders' Funds</b>	<b>1,402.72</b>
<b>2</b>	<b>Minority Interest</b>	-
<b>3</b>	<b>Non Current Liabilities</b>	
	(a) Long Term Borrowings	187.16
	(b) Deferred Tax Liability	17.70
	(c) Other - Long Term Liabilities	7.83
	<b>Sub-total-Non Current Liabilities</b>	<b>212.69</b>
<b>4</b>	<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	154.91
	(c) Other Current Liabilities	387.41
	(d) Short Term Provisions	148.67
	<b>Sub-total-Current Liabilities</b>	<b>690.98</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,306.39</b>
<b>II</b>	<b>ASSETS</b>	
<b>1</b>	<b>Non-Current Assets</b>	
	(a) Property, Plant and Equipment and Intangible assets	
	(i) Property, Plant and Equipment	347.93
	(ii) Intangible assets	1.67
	(iii) Capital work-in progress	12.13
	(b) Long Term Loans & Advances	873.31
	(c) Other non-current assets	29.00
	<b>Sub-total-Non Current Assets</b>	<b>1,264.04</b>
<b>2</b>	<b>Current Assets</b>	
	(a) Inventories	149.08
	(b) Trade Receivables	177.53
	(c) Cash & cash equivalents	485.16
	(d) Short Term Loans & Advances	207.11
	(e) Other Current Assets	23.47
	<b>Sub-total-Current Assets</b>	<b>1,042.36</b>
	<b>TOTAL ASSETS</b>	<b>2,306.39</b>

For Gian Life Care Limited,

(Dr. Arun Kumar Gupta)  
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## AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2022

		Amount in Rs. Lacs
Particulars		Year Ended 31-Mar-22
		Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before taxation		584.97
Adjustments for:		
Depreciation/ amortisation		32.72
Preliminary Expenses written off		11.01
Bad Debts written off		162.56
Interest income		-48.83
Interest expense		35.08
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Changes in working capital:		
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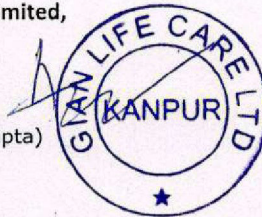
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