



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. 14th November, 2022, has *inter-alia* considered and approved the following:-

1. Standalone and Consolidated Financial Results of the Company for the half year ended 30th 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", written over a light blue horizontal line.

(Arun Kumar Gupta)
Managing Director
DIN:- 01331593

Encl:- As above



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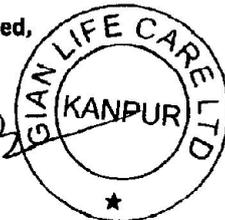
UNAUDITED STANDALONE FINANCIAL RESULTS FOR HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ 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



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Email: arunguptagpx@gmail.com

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

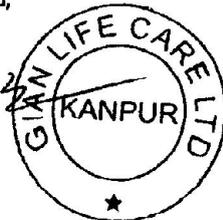
(₹ in lacs)

Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2022	31.03.2022
		Unaudited	Audited
1	Shareholders' Funds		
	(a) Share Capital	1,034.15	1,034.15
	(b) Reserves and Surplus	395.82	368.89
	(c) Money received against share warrants		
	Sub-total-Shareholders' Funds	1,429.98	1,403.04
2	Share application money pending allotment		
3	Non Current Liabilities		
	(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
	Sub-total-Non Current Liabilities	212.82	212.69
4	Current Liabilities		
	(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
	Sub-total-Current Liabilities	905.61	690.16
	TOTAL EQUITY AND LIABILITIES	2,548.41	2,305.89
II	ASSETS		
1	Non-Current Assets		
	(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
	Sub-total-Non Current Assets	1,252.60	1,275.02
2	Current Assets		
	(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
	Sub-total-Current Assets	1,295.81	1,030.87
	TOTAL ASSETS	2,548.41	2,305.89

For Gian Life Care Limited,

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

Kanpur
14-Nov-22





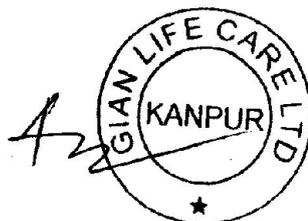
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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED

(₹ in lacs)

Particulars		Half Year Ended	Half Year Ended
		30-Sep-22	30-Sep-21
		Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES			
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
CASH FLOW FROM INVESTING ACTIVITIES			
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
CASH FLOW FROM FINANCING ACTIVITIES			
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

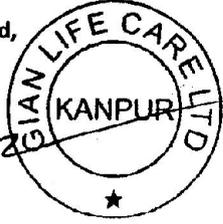
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Notes:

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

14th November, 2022

SHARPAARTH & CO LLP

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

✉ harshaljethale@yahoo.com

☎ +91-9422211962,
0257-2232262

🌐 www.sharpaarth.com



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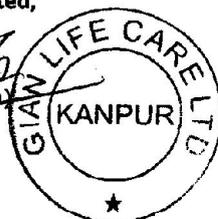
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR HALF YEAR ENDED SEPTEMBER 30, 2022

(₹ in lacs)

Sr. No.	Particulars	Half Year Ended	For the Year Ended
		30.09.2022	31.03.2022
		Unaudited	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

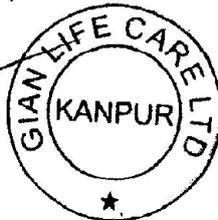
(₹ in lacs)

Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2022	31.03.2022
		Unaudited	Audited
1	Shareholders' Funds		
	(a) Share Capital	1,034.15	1,034.15
	(b) Reserves and Surplus	383.44	368.57
	(c) Money received against share warrants		
	Sub-total-Shareholders' Funds	1,417.59	1,402.72
2	Minority Interest	-	-
3	Non Current Liabilities		
	(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
	Sub-total-Non Current Liabilities	212.82	212.69
4	Current Liabilities		
	(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
	Sub-total-Current Liabilities	918.43	690.98
	TOTAL EQUITY AND LIABILITIES	2,548.85	2,306.39
II	ASSETS		
1	Non-Current Assets		
	(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
	Sub-total-Non Current Assets	1,241.62	1,264.04
2	Current Assets		
	(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
	Sub-total-Current Assets	1,307.23	1,042.36
	TOTAL ASSETS	2,548.85	2,306.39

For Gian Life Care Limited,

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

Kanpur
14-Nov-22





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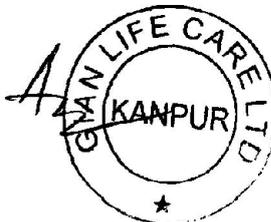
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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED

(₹ in lacs)

Particulars		Half Year Ended	Year Ended
		30-Sep-22	31-Mar-22
		Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before taxation		23.96	584.97
Adjustments 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
CASH FLOW FROM INVESTING ACTIVITIES			
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
CASH FLOW FROM FINANCING ACTIVITIES			
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





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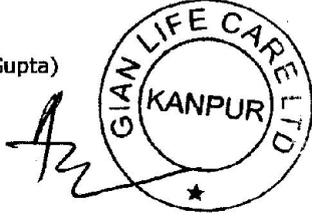
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Notes:

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.



SHARPAARTH & CO LLP

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SHARPAARTH & CO LLP

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. 14116
UDIN:



Jalgaon
14th November, 2022

SHARPAARTH & CO LLP

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