



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,

November 11, 2023

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

Scrip Code: - 542918

Sub: Outcome of Board Meeting held on Saturday, November 11, 2023

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. November 11, 2023, has *inter-alia* considered and approved the following:-

1. Unaudited Standalone and Consolidated Financial results of the Company for the quarter/ half year ended 30th September, 2023. (Copy enclosed along with Limited Review Report).

The Board Meeting commenced at 02:30 P.M and concluded at 03.30 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



MSNT & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor' Review Report on the Quarterly and Year to Date Unaudited 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.

Review Report to,
The Board of Directors,
GIAN LIFECARE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Gian Lifecare Limited ("the Company"), for the quarter ended September 30, 2023, and year to date from April 1, 2023, to 30 September 2023 ("the Statement"), being submitted by the Company pursuant to the requirement 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 the Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free from 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.

📍 : **Head Office:** - A-40, I-Thum, Tower-B, 10th Floor, Unit No. 1033, Sector 62, Noida-201005.
Branch Office: - 239, Satra Plaza, Sector-19 D, Palm Beach Road, Vashi, Navi Mumbai-400703.
☎ : CA Saurabh Tyagi: 7718802884, CA Navodit Tyagi: 9167436404, CA Manoj Modi: 9022059201.
✉ : saurabh@msnt.in navodit@msnt.in manoj@msnt.in



Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MSNT & ASSOCIATES LLP

Chartered Accountants

Firm Registration No.018542C/C400322



Navodit Tyagi

Partner

Membership No.-533375

UDIN No: 23533375BGXPWW3084

Place: Noida

Date: 11/11/2023





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Statement of Standalone Unaudited Financial Results for the Quarter and Six Month ended September 30, 2023

(Rs. in Lacs, unless otherwise stated)

S.No	Particulars	Quarter ended on			Six Month ended on	Year ended on
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	229.76	242.86	281.92	472.61	1,192.47
II	Other income	15.06	14.46	34.13	29.52	69.23
III	Total revenue (I+II)	244.81	257.32	316.05	502.13	1,261.70
IV	Expenses					
	Cost of materials consumed	61.41	68.17	80.54	129.57	276.43
	Employee benefits expenses	19.72	21.69	38.03	41.41	158.42
	Finance costs	10.60	12.44	9.88	23.05	42.51
	Depreciation and amortisation expense	12.95	12.84	10.79	25.79	49.69
	Other expenses	115.92	101.74	114.64	217.66	556.00
	Total expenses (IV)	220.59	216.88	253.88	437.47	1,083.04
V	Profit/(loss) before exceptional items and tax (III-IV)	24.22	40.44	62.17	64.66	178.65
VI	Exceptional Items					
VII	Profit/ (loss) before tax(V-VI)	24.22	40.44	62.17	64.66	178.65
VIII	Tax expense:					
	(1) Current tax	6.13	11.00	8.43	17.13	54.30
	(2) Short/Excess provision of Tax	-	-	-	-	-
	(3) Deferred tax	-2.39	2.99	1.00	0.59	(1.36)
IX	Profit/(loss) for the period (VII-VIII)	20.49	26.45	52.74	46.94	125.71
X	Other Comprehensive Income	-	-	-	-	(2.61)
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit/(Loss) and Other comprehensive Income for the period)	20.49	26.45	52.74	46.94	128.32
XII	Other Comprehensive Income attributable to					
	Owners of the company	20.49	26.45	52.74	46.94	128.32
	Non-controlling interest	-	-	-	-	-
XIII	Paid-up equity share capital (Face value: Rs.10/- per share)	1,03,41,524	1,03,41,524	1,03,41,524	1,03,41,524	1,03,41,524
XIV	Earnings per equity share (INR)					
	(1) Basic	0.20	0.26	0.51	0.45	1.22
	(2) Diluted	0.20	0.26	0.51	0.45	1.22



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GIAN LIFE CARE LIMITED

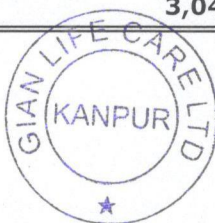
Regd Office:- 7/216 (6) Swaroop Nagar (Infront of L.L.R. Hospital), Kanpur, Uttar Pradesh-208002

Statement of Financial Position as at September 30, 2023

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

Email: gpxreport@gianlifecare.org, unless otherwise stated)

Particulars	As at	As at
	September 30, 2023	March 31, 2023
	Rs.	Rs.
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share capital	1,034.15	1,034.15
Reserves and surplus	544.15	497.21
	1,578.30	1,531.36
Non-Current Liabilities		
Long-term borrowings	139.17	164.96
Deferred tax Liability (Net)	16.93	16.34
Other - Long Term Liabilities	47.10	53.43
	203.20	234.73
Current Liabilities		
Short-term borrowings		
Trade payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	256.99	287.36
Other current liabilities	788.71	585.35
Short-term provisions	217.42	201.35
	1,263.11	1,074.06
TOTAL	3,044.61	2,840.15
ASSETS		
Non-Current Assets		
Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	436.46	461.09
Intangible assets	0.34	13.75
Capital work-in progress	13.75	0.45
Non - Current Investment	10.98	10.98
Long-term loans and advances	1,344.53	1,138.74
Other non-current assets	30.38	67.56
	1,836.45	1,692.57
Current assets		
Inventories	65.04	88.23
Trade receivables	441.02	325.35
Cash and cash equivalents	603.50	575.01
Short-term loans and advances	92.86	1.80
Other current assets	5.75	157.19
	1,208.16	1,147.58
TOTAL	3,044.61	2,840.15



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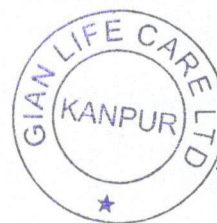
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Standalone Cash Flow Statement

(Rs. in Lacs, unless otherwise stated)

Particulars	Six Month ended on	Six Month ended on
	September 30,	September 30,
	2023	2022
	Unaudited	Unaudited
Cash flows from operating activities		
Profit /(loss) before tax	64.66	36.02
Adjustments:		
Depreciation and amortisation	25.79	23.21
Re-measurement (gains) / loss on defined benefit plans	-	
Preliminary Expenses written off	5.75	5.75
Finance Cost	23.05	19.49
Interest income	(29.52)	(33.87)
Operating cash flows before working capital changes and other assets	89.72	50.60
(Increase) / decrease in inventories	23.20	26.99
Decrease/ (increase) in Trade and Other Receivables	(258.86)	(88.71)
Decrease /(increase) in other current assets	5.75	(64.99)
(Decrease) / increase in Trade and Other Payables	(30.38)	(31.53)
(Decrease) / increase in other current liabilities	203.36	238.95
(Decrease) / increase in other liabilities and provisions (net)	16.07	
Cash generated from operations	48.85	131.31
Income taxes refund / (paid), net		
Net cash generated from in operating activities	48.85	131.31
Cash flows from investing activities		
Purchase of Tangible and Intangible Assets	(1.05)	(123.72)
Receipt from the repayment of advances and loans made to third parties		160.20
Purchase of Non current investmnet	-	
Interest received	29.52	33.87
Net cash generated from investing activities	28.47	70.35
Cash flows from financing activities		
Proceeds from long term borrowings	(25.79)	(0.93)
Proceeds from short-term borrowings (Net)		
Finance Cost paid (including processing fees)	(23.05)	(19.49)
Net cash used in financing activities	(48.84)	(20.42)
Net increase / decrease in cash and cash equivalents	28.49	181.24
Cash and cash equivalents at the beginning of the period	575.01	474.16
Cash and cash equivalents at the end of the period	603.50	655.40





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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 11th November, 2023. 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, 2023.
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**


Arun Kumar Gupta
Managing Director
DIN:- 01331593

A. Gupta

Place:- Kanpur

Date:- November 11, 2023



MSNT & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor' Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company 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 Lifecare Limited,
Kanpur

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Gian Lifecare Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2023 and for the period April 1, 2023 to September 30, 2023 ("the Statement") being submitted by the Parent pursuant to the requirement 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 Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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☎ : CA Saurabh Tyagi: 7718802884, CA Navodit Tyagi: 9167436404, CA Manoj Modi: 9022059201.
✉ : saurabh@msnt.in navodit@msnt.in manoj@msnt.in

4. The Statement includes the results of the following entities:
- Gian Satguru Pathology LLP.
 - Gian Path Lab [India] Pvt. Ltd.
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 the recognition and measurement principles laid down in the aforesaid Accounting Standard 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 Listing Regulation, 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 results of subsidiaries included in the statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

For & On Behalf Of

For MSNT & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.018542C/C400322



Navodit Tyagi

Partner

Membership No.-533375

UDIN No: 23533375BGXPWV8241

Place: Noida

Date: 11/11/2023





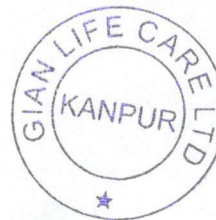
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Statement of Consolidated Unaudited Financial Results for the Quarter and Six Month ended September 30, 2023

(Rs. in Lacs, unless otherwise stated)

S.No	Particulars	Quarter ended on			Six Month ended on	Year ended on
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	229.76	242.86	281.92	472.61	1,192.47
II	Other income	15.06	14.46	34.13	29.52	69.23
III	Total revenue (I+II)	244.81	257.32	316.05	502.13	1,261.70
IV	Expenses					
	Cost of materials consumed	61.41	68.17	80.54	129.57	276.43
	Employee benefits expenses	19.72	21.69	45.28	41.41	177.42
	Finance costs	10.60	12.44	9.88	23.05	42.51
	Depreciation and amortisation expense	12.95	12.84	10.79	25.79	49.69
	Other expenses	116.04	101.97	114.61	218.01	556.34
	Total expenses (IV)	220.71	217.12	261.11	437.83	1,102.39
V	Profit/(loss) before exceptional items and tax (III-IV)	24.10	40.20	54.94	64.30	159.31
VI	Exceptional Items					
VII	Profit/ (loss) before tax(V-VI)	24.10	40.20	54.94	64.30	159.31
VIII	Tax expense:					
	(1) Current tax	6.13	11.00	8.43	17.13	54.30
	(2) Short/Excess provision of Tax	-	-	-	-	-
	(3) Deferred tax	(2.39)	2.99	1.00	0.59	(1.36)
IX	Profit/(loss) for the period (VII-VIII)	20.37	26.21	45.51	46.58	106.37
X	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) (Comprising Profit/(Loss) and Other comprehensive Income for the period)	20.37	26.21	45.51	46.58	106.37
XII	Other Comprehensive Income attributable to					
	Owners of the company	20.37	26.21	45.51	46.58	106.37
	Non-controlling interest	-	-	-	-	-
XIII	Paid-up equity share capital (Face value: Rs.10/- per share)	1,03,41,524	1,03,41,524	1,03,41,524	1,03,41,524	1,03,41,524
XIV	Earnings per equity share (INR)					
	(1) Basic	0.20	0.25	0.44	0.45	1.03
	(2) Diluted	0.20	0.25	0.44	0.45	1.03





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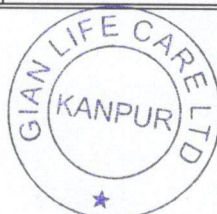
Website: <https://gianlifecare.org/>;

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Statement of Consolidated Assets & Liabilities

(Rs. in Lacs, unless otherwise stated)

Particulars	As at September 30, 2023	As at March 31, 2023
	Rs.	Rs.
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share capital	1,034.15	1,034.15
Reserves and surplus	524.11	477.50
Non-controlling interests	0.02	0.02
	1,558.28	1,511.67
Non-Current Liabilities		
Long-term borrowings	139.17	164.96
Deferred tax Liability (Net)	16.93	16.34
Other - Long Term Liabilities	47.10	53.43
	203.20	234.73
Current Liabilities		
Short-term borrowings		292.55
Trade payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	257.73	288.01
Other current liabilities	791.25	296.00
Short-term provisions	217.42	201.35
	1,266.40	1,077.91
TOTAL	3,027.88	2,824.31
ASSETS		
Non-Current Assets		
Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	436.46	461.08
Intangible assets	0.34	0.45
Capital work-in progress	13.75	13.75
Non - Current Investment	-	-
Long-term loans and advances	1,337.68	1,138.74
Other non-current assets	30.38	60.71
	1,818.62	1,674.73
Current assets		
Inventories	65.04	88.23
Trade receivables	441.02	325.35
Cash and cash equivalents	604.60	576.65
Short-term loans and advances	92.86	1.80
Other current assets	5.75	157.55
	1,209.26	1,149.58
TOTAL	3,027.88	2,824.31



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Consolidated Cash Flow Statement

(Rs. in Lacs, unless otherwise stated)

Particulars	Six Month ended on	Six Month ended on
	September 30,	September 30,
	2023	2022
	Unaudited	Unaudited
Cash flows from operating activities		
Profit/(loss) before tax	64.30	23.96
Adjustments:		
Depreciation and amortisation	25.79	23.21
Re-measurement (gains) / loss on defined benefit plans	-	-
Preliminary Expenses written off	5.75	5.81
Finance Cost	23.05	19.49
Interest income	(29.52)	(33.87)
Operating cash flows before working capital changes and other assets	89.37	38.60
(Increase) / decrease in inventories	23.20	26.99
Decrease/ (increase) in Trade and Other Receivables	(247.15)	(88.71)
Decrease / (increase) in other current assets	(3.95)	(64.99)
(Decrease) / increase in Trade and Other Payables	(30.28)	(31.53)
(Decrease) / increase in other current liabilities	202.71	250.95
(Decrease) / increase in other liabilities and provisions (net)	16.07	-
Cash generated from operations	49.96	131.31
Income taxes refund / (paid), net		
Net cash generated from in operating activities	49.96	131.31
Cash flows from investing activities		
Purchase of Tangible and Intangible Assets	(1.05)	(123.72)
Receipt from the repayment of advances and laons made to third partie	0.00	160.20
Interest received	29.52	33.87
Net cash generated from investing activities	28.47	70.35
Cash flows from financing activities		
Proceeds from long term borrowings	(25.79)	(0.93)
Proceeds from short-term borrowings (Net)	-	-
Finance Cost paid (including processing fees)	(23.05)	(19.49)
Net cash used in financing activities	(48.83)	(20.42)
Net increase / decrease in cash and cash equivalents	29.59	181.24
Cash and cash equivalents at the beginning of the period	575.01	485.16
Cash and cash equivalents at the end of the period	604.60	666.40

