

Regd. Off. : 4th Floor, Gupta Tower,
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Contact : 0712-2551144 / 2551155
Email : info@cianindustries.com
Website : www.cianindustries.com
CIN: L15142MH1985PLC037493



Date: 09th November, 2023

To,
Department of Corporate Services,
BSE Ltd.
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai- 400 001

SCRIP CODE: 519477 SCRIP ID: CIANAGRO

Sub: Submission of Unaudited Financial Results of the Company for the Quarter and Half Year Ended 30th September, 2023

Dear Sir/ Madam,

In furtherance to the Board Meeting Notice, we wish to inform you that at the meeting of Board of Directors of Company held on 09th September, 2023, the Board has considered and approved the following:

- 1) Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2023. The said Unaudited Financial Results (Standalone & Consolidated) were reviewed by the Audit committee and thereafter approved by the Board.
- 2) Limited Review Report received from the Statutory Auditor of the Company on the Un-Audited Financial Results for the quarter and half year ended September 30, 2023.

The meeting of the Board of Directors commenced at 03:00 PM and concluded at 04:00 PM

We hereby request you to kindly consider the above and acknowledge.

Thanking you,

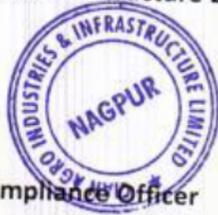
Yours faithfully,
For CIAN Agro Industries & Infrastructure Limited

Madhubala Dave

Madhubala Dave
Company Secretary & Compliance Officer

M.No: F12218

Encl:a/a



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 ended 30th September 2023 ("the Statement"). This statement is the responsibility of the Company's Management and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereafter; or by the Institute of Chartered Accountant of India, as applicable and other accounting principles generally accepted in India.

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 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, provides 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 as 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nagpur

Date: 09/11/2023

UDIN: 23038193B6PXQQ9257



For P. G. Joshi & Co.
Chartered Accountants
FRN 104416W

Ashutosh Joshi

CA Ashutosh Joshi
Partner

Membership No: 038193

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CIAN Agro Industries & Infrastructure Limited

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1	Revenue from Operations						
	Net Sales/Income from Operations	2,262.57	2,294.08	5,194.54	4,556.65	10,118.82	28,991.45
	Other Income	4.23	11.68	7.44	15.91	12.04	123.79
	Total Income from Operations (net)	2,266.81	2,305.76	5,201.98	4,572.57	10,130.86	29,115.24
2	Expenses						
	(a) Cost of Materials consumed	(403.32)	420.53	3,106.74	17.21	7,179.51	14,489.12
	(b) Purchase of stock-in-trade	339.21	681.71	2,902.60	1,020.93	3,170.94	10,423.65
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	1,281.65	97.98	(1,983.26)	1,379.63	(2,472.97)	(1,052.77)
	(d) Employee benefits expense	129.16	135.48	143.11	264.64	286.57	596.37
	(e) Finance Costs	463.40	443.66	467.09	907.06	793.43	1,765.70
	(f) Depreciation and Ammortisation Expense	215.57	215.98	206.61	431.55	413.30	839.78
	(g) Other expenses	235.20	261.54	372.20	496.74	713.57	1,978.05
	Total Expenses	2,260.86	2,256.89	5,215.09	4,517.75	10,084.36	29,039.89
3	Profit / (Loss) before exceptional items & taxes (1-2)	5.95	48.87	(13.10)	54.82	46.50	75.34
4	Exceptional Items						
5	Profit / (Loss) from ordinary activities before tax (3+4)	5.95	48.87	(13.10)	54.82	46.50	75.34
6	Tax expense						
	(1) Current Tax	1.89	13.60	-	15.49	18.00	25.25
	(2) Deferred Tax	(50.08)	3.29	(1.17)	(46.79)	(5.62)	25.25
7	Net Profit/(Loss) from ordinary activities after tax (5-6)	54.13	31.98	(11.94)	86.11	34.11	24.83
8	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to Profit or Loss	(113.06)	113.06	113.06	-	226.11	422.43
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	(29.39)	29.39	29.39	-	58.79	117.58
	(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)	(88.32)	174.43	130.51	86.11	319.02	564.84
10	Paid up equity shares (Face value of Rs. 10 each)	27,985,895.00	27,985,895.00	27,985,895.00	27,985,895.00	27,985,895.00	27,985,895.00
11	Earnings per equity share						
	(i) Basic	0.19	0.11	(0.04)	0.31	0.12	0.09
	(ii) Diluted	0.19	0.11	(0.04)	0.31	0.12	0.09

For CIAN Agro Industries & Infrastructure Ltd.



Nikhil Gadkari
Nikhil Gadkari
Managing Director

Place: Nagpur

Date: 09/11/2023

(DIN: 00234754)

Notes: (Standalone unaudited financial results)

1. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 9, 2023.
2. The above results for the quarter ended on September 30, 2023 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 recognized accounting practices and policies to the extent applicable.
3. Segment information has been presented in respect of consolidated financial results only.
4. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST.
5. The company has an outstanding liability towards payment of statutory dues i.e., TDS & TCS of Rs. 299.01 Lakhs, Provident Fund of Rs. 58.58 Lakhs, ESIC of Rs. 0.79 Lakhs, Professional Tax of Rs. 3.64 Lakhs and Other Statutory Dues Payable Rs. 10.81 Lakhs as on 30th September, 2023.
6. The company has filed GST returns i.e GSTR-1 & GSTR-3B returns from July 2023 to September 2023.
7. The investments are carried at the cost less impairment provision, if any. The Company is responsible for assessing the investments for any indicators of impairment. We have verified the existence and the rights of the Company on the investments in shares of subsidiaries.
8. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur

Date: 09/11/23


Nikhil Gadkari
Managing Director
(DIN: 00234754)



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CIAN Agro Industries & Infrastructure Ltd.		
Statement of Standalone Cash flows for the period ended 30th September, 2023		
(Rs. in Lakhs)		
Particulars	For the period ended 30th Sept, 2023	For the Period ended 31st March, 2023
A Cash Flow from Operating Activities		
Profit Before Tax	86.11	564.84
Adjustments for non cash & non operating items		
Deferred Tax Asset	-46.79	-92.32
Actuarial gain on employee benefits	-	29.80
Current Tax	15.49	25.25
Effect of Revaluation	-	-452.23
Depreciation, Depletion, Amortisation	431.55	839.78
Finance costs	907.06	1,765.70
Interest Element of Fair Valuation of Security Deposit	-0.49	-1.04
Gain/Loss Form Forex	-0.18	0.39
Provisions made/ written off	-2.60	40.27
Interest Income	-5.29	-9.18
Prepaid rent written off	0.49	-
Dividend income	-0.64	-0.55
Interest on lease liability		
Impairment loss		
Add :Transfer made during the year From Cap Reserve & DTL		
Accounts Written back	-8.75	0.17
Operating Profit / (Loss) before Working Capital changes	1,375.96	2,710.89
Working capital adjustments:		
(Increase) / Decrease in Inventory	402.28	-3,489.70
(Increase) / Decrease in Trade Receivables	-125.86	939.00
(Increase) / Decrease in Other current financial assets	-708.57	-616.51
(Increase) / Decrease in Other current assets	101.91	-1,352.35
Increase / (Decrease) in Trade Payables	-649.28	2,115.85
Increase / (Decrease) in Other current financial liabilities	1,892.36	1,504.91
Increase / (Decrease) in Provisions	-5.42	-157.59
Increase / (Decrease) in Other current liabilities	2,141.68	2,294.82
Cash generated / (used) from operations	4,425.07	3,949.31
Income tax (paid) / refunds (net)	-	-
Net cash flow from / (used in) operating activities	4,425.07	3,949.31



CIAN Agro Industries & Infrastructure Ltd.
Statement of Standalone Cash flows for the period ended 30th September, 2023

(Rs. in Lakhs)

Particulars	For the period ended 30th Sept, 2023	For the Period ended 31st March, 2023
B Cash Flow from Investing Activities		
Addition to Property, Plant and Equipment	-24.34	-967.15
Addition to Capital Work in Progress	-	-
Addition to Intangible Assets	-	-
Investment in share capital of subsidiaries	0.59	-
Investment in share capital of other Entities	-	-26.62
Fixed deposit with banks	-	520.83
Loan / Deposit received	-	5.00
Dividend Income	0.64	0.55
Current investment in OCD	-0.00	-6,393.50
Net Cash Flow from/(used) in Investing Activities	-23.11	-6,860.90
C Cash Flow from Financial Activities		
Long Term Borrowings	-210.39	643.73
Overdraft / CC facility	-2,075.39	1,652.86
Repayment of lease liability	-129.05	-289.72
Finance Cost	-828.36	-1,579.42
Cash proceeds from loans and other short-term borrowings	-1,156.44	2,517.08
Net Cash Flow from/(used) in Financing Activities	-4,399.62	2,944.54
D Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	-4,399.62	2,944.54
Cash and cash equivalents at the beginning of the year	40.78	7.83
Cash and cash equivalents at the end of the year	43.12	40.78
Net increase in Cash and Cash equivalents	2.34	32.95

For CIAN Agro Industries & Infrastructure Limited



Nikhil Gadkari

Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 09/11/2023



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CIAN Agro Industries & Infrastructure Limited

STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER, 2023

(Rupees in Lakhs)

Particulars	30th Sept, 2023	31st March, 2023
	(Unaudited)	(Audited)
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	10,790.15	11,138.13
(b) Right of Use Assets	457.75	513.57
(c) Capital Work-in-Progress	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	3.57	6.98
(f) Intangible assets under development	-	-
(g) Financial Assets		
(i) Investment	342.51	343.10
(ii) Loans	27.65	27.16
(iii) Other non-current financial assets	157.78	153.01
(h) Deferred Tax Assets (net)	-	-
(i) Other Non-current assets	2,505.14	2,505.64
Total non-current assets	14,284.54	14,687.59
(2) Current Assets		
(a) Inventory	16,546.09	16,948.37
(b) Financial Assets		
(i) Investments	6,393.51	6,393.50
(ii) Trade Receivables	4,718.02	4,592.16
(iii) Cash and cash equivalents	43.12	40.78
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(v) Others	1,550.16	841.60
(c) Current Tax Assets (Net)	89.25	86.38
(d) Other current assets	4,780.62	4,884.88
Total current assets	34,120.76	33,787.66
TOTAL ASSETS	48,405.31	48,475.25



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER, 2023

(Rupees in Lakhs)

Particulars	30th Sept, 2023	31st March, 2023
	(Unaudited)	(Audited)
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	2,798.59	2,798.59
(b) Other equity	5,665.35	5,520.44
Total equity	8,463.94	8,319.03
(2) Non current liabilities		
(a) Financial liabilities		
- Borrowings	2,469.87	2,680.26
- Lease Liability	605.50	655.85
(b) Provisions	141.73	144.33
(c) Deferred tax liabilities (Net)	1,662.97	1,768.55
(d) Other non current financial liabilities	6,473.81	5,739.00
Total non-current liabilities	11,353.88	10,987.99
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8,749.27	10,097.52
(ii) Trade Payables	9,115.02	9,773.23
(iii) Other financial liabilities	2,894.92	2,886.14
(b) Other current liabilities	7,735.71	6,328.85
(c) Provisions	92.56	82.49
Total Current liabilities	28,587.49	29,168.23
Total liabilities	39,941.37	40,156.22
TOTAL EQUITY AND LIABILITIES	48,405.31	48,475.25

For CIAN Agro Industries & Infrastructure Ltd.

Place: Nagpur
Date: 09/11/2023



(Signature)
Nikhil Gadkari
Managing Director
(DIN. 00234754)



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CIAN Agro Industries & Infrastructure Limited

STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30th SEPTEMBER, 2023 (Rupees in Lakhs)

Serial Nos	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Net sale/income from operation)						
	Segment-Agro Division	1,975.55	1,808.59	4,779.24	3,784.14	8,252.70	21,640.74
	Segment-Healthcare Division	70.95	42.37	62.03	113.32	1,114.38	1,499.07
	Segment-Infrastructure Division	216.07	443.12	353.27	659.19	751.73	5,851.63
	Total	2,262.57	2,294.08	5,194.54	4,556.65	10,118.82	28,991.45
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	4.23	11.68	7.44	15.91	12.04	123.79
	Net sales/Income From Operations	2,266.81	2,305.76	5,201.98	4,572.57	10,130.86	29,115.24
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)						
	Segment-Agro Division	(762.76)	874.50	454.58	111.73	271.78	(390.77)
	Segment-Healthcare Division	1,445.40	(42.42)	266.51	1,402.98	1,104.89	1,532.45
	Segment-Infrastructure Division	(313.05)	(444.11)	(477.49)	(757.16)	(773.86)	232.51
	Total	369.59	387.97	243.59	757.56	602.81	1,374.20
	Less:						
	(i) Interest	363.64	339.10	256.70	702.74	556.31	1,298.85
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total profit after interest before tax	5.95	48.87	(13.10)	54.82	46.50	75.34
3	Capital Employed (Segment assets - Segment Liabilities)						
	Segment-Agro Division	(1,685.63)	(977.00)	(1,152.49)	(1,685.63)	(1,152.49)	(1,856.29)
	Segment-Healthcare Division	3,616.35	2,170.95	1,785.80	3,616.35	1,785.80	2,213.37
	Segment-Infrastructure Division	(2,638.37)	(2,098.43)	(1,957.29)	(2,638.37)	(1,957.29)	(1,435.74)
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited



Nikhil Gadkari
Nikhil Gadkari
Managing Director
(DIN. 00234754)



Place: Nagpur
Date: 09/11/2023

P. G. JOSHI & Co.

CHARTERED ACCOUNTANTS

Limited Review Report on Consolidated Financial Results

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **CIAN Agro Industries & Infrastructure Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 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.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. Cian Agro LLC
 - b. INBD Express Private Limited.



5. The company had a Joint Venture/Subsidiary Company under the name INBD Express Private Limited. The percentage of shareholding in the said company was 60%. During the quarter, the company sold its 59% stake in the said company, and hence it is no longer our subsidiary, The results of the said subsidiary is included upto the date when entity loses control.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement
7. We did not review the interim financial statements of above specified subsidiaries included in the consolidated unaudited financial results, whose interim financial statements reflect total net profit/(loss) after tax of Rs. 51.36 Lakhs and total comprehensive income / (loss) of Rs. (87.22) Lakhs, for the quarter ended 30th September, 2023 as considered in the consolidated unaudited financial results.
8. Our conclusion on the Statement is not modified in respect of the above matter. No modified opinion regarding the interim financial statements have been furnished to us by the other auditors.

Place: Nagpur

Date: 09/11/2023

UDIN: 23038193B61PXQR3099



For P. G. Joshi & Co.
Chartered Accountants
FRN 104416W

Ashutosh Joshi

CA Ashutosh Joshi
Partner

Membership No: 038193

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CIAN Agro Industries & Infrastructure Limited							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023 (Rupees in Lakhs)							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	Net Sales/Income from Operations	2,262.57	2,294.08	5,204.00	4,556.65	10,128.27	28,995.46
	Other Income	4.84	11.68	6.81	16.53	11.41	142.26
	Total Income from Operations (net)	2,267.42	2,305.76	5,210.81	4,573.18	10,139.68	29,141.72
2	Expenses						
	(a) Cost of Materials consumed	(403.32)	420.53	3,106.74	17.21	7,179.51	14,489.12
	(b) Purchase of stock-in-trade	339.21	681.71	2,902.60	1,020.93	3,170.94	10,423.65
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	1,281.65	97.98	(1,983.26)	1,379.63	(2,472.97)	(1,052.77)
	(d) Employee benefits expense	131.12	137.64	148.10	268.75	291.56	604.82
	(e) Finance Costs	463.40	443.69	487.11	507.09	793.48	1,765.80
	(f) Depreciation and Ammortisation Expense	215.65	216.07	206.67	431.72	413.43	840.07
	(g) Other expenses	236.54	264.24	373.72	500.78	716.81	1,986.29
	Total Expenses	2,264.25	2,261.85	5,221.68	4,526.10	10,092.76	29,056.97
3	Profit / (Loss) before exceptional items & taxes (1-2)	3.17	43.91	(10.87)	47.08	46.92	84.76
4	Exceptional Items						
5	Profit / (Loss) from ordinary activities before tax (3+4)	3.17	43.91	(10.87)	47.08	46.92	84.76
6	Tax expense						
	(1) Current Tax	1.89	13.60	-	15.49	18.00	25.61
	(2) Deferred Tax	(50.08)	3.29	(1.17)	(46.79)	(5.62)	25.25
7	Net Profit/(Loss) from ordinary activities after tax (5-6)	51.36	27.02	(9.71)	78.38	34.54	33.89
8	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to Profit or Loss	(109.19)	113.02	114.34	3.83	221.79	420.44
	(A) (ii) Income tax related to items that will not be reclassified to Profit or Loss	(29.33)	29.33	29.33	-	58.79	117.58
	(B) (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(B) (ii) Income tax related to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)	(87.22)	169.43	134.03	82.20	315.12	571.91
	Net Profit Attributable to :						
	(a) Owners of the Company	51.89	27.55	(9.65)	78.91	34.59	34.43
	(b) Non-Controlling Interest	(0.53)	(0.53)	(0.06)	(0.53)	(0.06)	(0.53)
	Other Comprehensive Income attributable to :						
	(a) Owners of the Company	(138.56)	142.41	143.74	3.83	280.58	538.02
	(b) Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
	(a) Owners of the Company	(86.69)	169.96	134.09	82.74	315.18	572.45
	(b) Non-Controlling Interest	(0.53)	(0.53)	(0.06)	(0.53)	(0.06)	(0.53)
10	Paid up equity shares (Face value of Rs. 10 each)	2,79,85,895.00	2,79,85,895.00	2,79,85,895.00	2,79,85,895.00	2,79,85,895.00	2,79,85,895.00
11	Earnings per equity share						
	(i) Basic	0.18	0.10	(0.03)	0.28	0.12	0.12
	(ii) Diluted	0.18	0.10	(0.03)	0.28	0.12	0.12



For CIAN Agro Industries & Infrastructure Ltd.
Nagpur
Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 09-11-2023

Notes: (Consolidated unaudited financial results)

1. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 9, 2022.
2. The above results for the quarter ended on September 30, 2023 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 recognized accounting practices and policies to the extent applicable.
3. Consolidated results include financial results of the one (1) wholly owned subsidiary.
 - a. Cian Agro LLC.
4. The company had a Joint Venture/Subsidiary Company under the name INBD Express Private Limited. The percentage of shareholding in the said company was 60%. During the quarter, the company sold it's 59% stake in the said company, and hence it is no longer our subsidiary
5. Where the 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 3 reportable segments- Agro, Healthcare and Infrastructure Divisions.
9. The group has an outstanding liability towards payment of statutory dues i.e., TDS & TCS of Rs. 299.01 Lakhs, Provident Fund of Rs. 58.57 Lakhs, ESIC of Rs. 0.79 Lakhs and Professional Tax of Rs. 3.64 Lakhs Other Statutory Dues Payable Rs. 10.81 Lakhs as on 30th September, 2023.
6. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST.
7. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur

Date: 09/11/23


Nikhil Gadkari
Managing Director
(DIN: 00234754)



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Science College Road, Civil Lines,
Nagpur-440001, MH, INDIA
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CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Ltd.
Statement of Consolidated Cash flows for the year ended on 30th September, 2023

(Rs. in Lakhs)

Particulars	For the year ended on 30/09/2023	For the Year ended on 31/03/2023
A Cash Flow from Operating Activities		
Profit Before Tax	82.20	571.91
Adjustments for non cash & non operating items		
Deferred Tax Asset	-46.79	-92.32
Actuarial gain on employee benefits	-	29.80
Current Tax	15.49	25.61
Effect of Revaluation	-3.83	-450.24
Depreciation, Depletion, Amortisation	431.72	840.07
Finance costs	907.09	1,765.80
Non- Cash Item	3.83	-1.75
Interest Element of Fair Valuation of Security Deposit	-0.49	-1.04
Gain/Loss Form Forex	-0.18	0.39
Provisions made/ written off	-2.60	40.27
Interest Income	-5.29	-9.18
Prepaid rent written off	0.49	-
Dividend income	-0.64	-0.55
Accounts Written back	-8.75	0.17
Operating Profit / (Loss) before Working Capital changes	1,372.24	2,718.93
Working capital adjustments:		
(Increase) / Decrease in Inventory	402.28	-3,489.70
(Increase) / Decrease in Trade Receivables	-108.76	921.90
(Increase) / Decrease in Other current financial assets	-709.36	-616.75
(Increase) / Decrease in Other current assets	106.32	-1,196.65
Increase / (Decrease) in Trade Payables	-656.08	2,114.04
Increase / (Decrease) in Other current financial liabilities	1,892.58	1,220.01
Increase / (Decrease) in Provisions	-7.15	-150.13
Increase / (Decrease) in Other current liabilities	2,133.11	2,142.86
Cash generated / (used) from operations	4,425.18	3,664.51
Income tax (paid) / refunds (net)	-	-
Net cash flow from / (used in) operating activities	4,425.18	3,664.51



CIAN Agro Industries & Infrastructure Ltd.
Statement of Consolidated Cash flows for the year ended on 30th September, 2023

Particulars	For the year ended on 30/09/2023	For the Year ended on 31/03/2023
B Cash Flow from Investing Activities		
Addition to Property, Plant and Equipment	-24.18	-967.67
Addition to Capital Work in Progress	-	-
Addition to Intangible Assets	-	-
Investment in share capital of Other Entities	-	-
Investment in share capital of Subsidiaries	-	-26.62
Fixed deposit with banks	-	520.83
Loan / Deposit received	-	5.00
Interest Income	-	-
Dividend Income	0.64	0.55
Current investment in OCD	-0.00	-
Net Cash Flow from/(used) in Investing Activities	-23.55	-467.91
C Cash Flow from Financing Activities		
Long Term Borrowings	-210.39	643.73
Overdraft / CC facility	-2,075.58	1,653.83
Repayment of lease liability	-129.05	-289.72
Finance Cost	-828.38	-1,579.51
Cash proceeds from loans and other short-term borrowings	-1,156.63	-
Net Cash Flow from/(used) in Financing Activities	-4,400.03	428.33
D Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	1.60	3,624.92
Cash and cash equivalents at the beginning of the year	41.85	8.34
Cash and cash equivalents at the end of the year	43.45	41.85
Net increase in Cash and Cash equivalents	1.60	33.51

For CIAN Agro Industries & Infrastructure Limited



[Signature]
Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 09-11-2023

Regd. Off. : 4th Floor, Gupta Tower,
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CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rupees in Lakhs)

Particulars	30th September 2023	31st March, 2023
	(Unaudited)	(Audited)
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	10,790.71	11,139.02
(b) Right of Use Assets	457.75	513.57
(c) Capital Work-in-Progress	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	3.57	6.98
(f) Intangible assets under development	-	-
(g) Financial Assets		
(i) Investment	336.23	336.22
(ii) Loans	27.65	27.16
(iii) Other non-current financial assets	157.78	153.01
(h) Deferred Tax Assets (net)	-	-
(i) Other Non-current assets	2,505.14	2,505.64
Total non-current assets	14,278.83	14,681.59
(2) Current Assets		
(a) Inventory	16,546.09	16,948.37
(b) Financial Assets		
(i) Investments	6,393.51	6,393.50
(ii) Trade Receivables	4,718.02	4,609.26
(iii) Cash and cash equivalents	43.45	41.85
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others	1,550.13	840.77
(c) Current Tax Assets (Net)	89.25	90.69
(d) Other current assets	4,780.86	4,885.21
Total current assets	34,121.31	33,809.66
TOTAL ASSETS	48,400.14	48,491.25



CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rupees in Lakhs)

Particulars	30th September 2023	31st March, 2023
	(Unaudited)	(Audited)
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	2,798.59	2,798.59
(b) Other equity	5,640.19	5,498.66
(c) Non Controlling Interest	-	0.53
Total equity	8,438.78	8,297.78
(2) Non current liabilities		
(a) Financial liabilities		
- Borrowings	2,469.87	2,680.26
- Lease Liability	605.50	655.85
(b) Provisions	141.73	144.33
(c) Deferred tax liabilities (Net)	1,662.97	1,768.55
(d) Other non current financial liabilities	6,473.81	5,739.00
Total non-current liabilities	11,353.88	10,987.99
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8,750.17	10,098.59
(ii) Trade Payables	9,115.02	9,780.03
(iii) Other financial liabilities	2,894.92	2,886.14
(b) Other current liabilities	7,747.62	6,349.33
(c) Provisions	99.74	91.40
Total Current liabilities	28,607.47	29,205.48
Total liabilities	39,961.36	40,193.47
TOTAL EQUITY AND LIABILITIES	48,400.14	48,491.25

For CIAN Agro Industries & Infrastructure Ltd.



Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 09-11-2023

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CIAN Agro Industries & Infrastructure Limited

STATEMENT OF CONSOLIDATED SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH SEPTEMBER, 2023
(Rupees in Lakhs)

Serial Nos	Particulars	Quarter Ended			Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue[Net sale/Income from operation]						
	Segment-Agro Division	1,975.55	1,808.59	4,788.69	3,784.14	8,262.16	21,648.75
	Segment-Healthcare Division	70.95	42.37	62.03	113.32	1,114.38	1,499.07
	Segment-Infrastructure Division	216.07	443.12	353.27	659.19	751.73	5,851.63
	Total	2,262.57	2,294.08	5,204.00	4,556.65	10,128.27	28,999.46
	Less: Inter segment Revenue	-	-	-	-	-	-
	Add: Other Income	4.84	11.68	6.81	16.53	11.41	142.26
	Net sales/Income From Operations	2,267.42	2,305.76	5,210.80	4,573.18	10,139.68	29,141.71
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)						
	Segment-Agro Division	(766.14)	870.86	436.10	104.72	251.61	(397.82)
	Segment-Healthcare Division	1,445.40	(42.42)	266.51	1,402.98	1,104.89	1,532.45
	Segment-Infrastructure Division	(312.44)	(445.44)	(456.78)	(757.88)	(753.27)	248.97
	Total	366.81	383.01	245.82	749.82	603.23	1,383.60
	Less:						
	(i) Interest	363.64	339.10	256.70	702.74	556.31	1,298.85
	(ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total profit after interest before tax	3.17	43.91	(10.87)	47.08	46.92	84.75
3	Capital Employed (Segment assets – Segment Liabilities)						
	Segment-Agro Division	(1,710.78)	(1,001.81)	(1,170.26)	(1,710.78)	(1,170.26)	(1,879.39)
	Segment-Healthcare Division	3,616.35	2,170.95	1,785.80	3,616.35	1,785.80	2,213.37
	Segment-Infrastructure Division	(2,638.37)	(2,098.09)	(1,971.93)	(2,638.37)	(1,971.93)	(1,434.09)
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited



Nikhil Gadkari
Nikhil Gadkari
Managing Director
(DIN. 00234754)

Place: Nagpur
Date: 09-11-2023