

Date: 14th February, 2022

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

### SCRIP CODE: 519477 SCRIP ID: CIANAGRO

#### Sub: Meeting of the Board of Director on 14th February, 2022

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e, 14<sup>th</sup> February, 2022, *inter alia* considered the following:

1. Approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 31<sup>st</sup> December, 2021.

In terms of provisions of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we are enclosing herewith the following:

- a) A copy of Un-audited Financial Results (Standalone and Consolidated) for the quarter ended 31st December, 2021.
- b) Limited Review Report received from the Statutory Auditor of the Company on the Unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2021 (Standalone and Consolidated).

The Meeting of the Board of Directors of the Company commenced at 12:15 PM and concluded at 2:20 PM;

Kindly take the above on your record.

Thanking you,

For CIAN Agro Industries & Infrastructure Limited

Shil hargava

Company Secretary & Compliance Officer

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Date:14/02/2022 Place: Nagpur

## 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 31<sup>st</sup> December 2021 ("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: 14/02/2022 UDIN: 22038193ABZNFU5916



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

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CA Ashutosh Joshi Partner Membership No: 038193

Mumbai: 629,630 Nirmal Galaxy Avior, C/o Hourglass Research Pvt. Ltd., Opp. Johnson & Johnson, LBS Road, Mulund, (W) Mumbai - 400 080 | Ph.: +91 98600 77980 Pune: Janhavi Apts., Flat No. 06, CTS No. 44/22, Bhonde Colony, Erandwane, Pune - 411 004 | Tele-Fax: (020) 2542 4511 Nagpur: Dhanwate Chambers, Sitabuldi, Nagpur - 440012 | Ph. No.: (0712) 252 4309, 254 7053 Fax: 255 4619, 255 5827 pgjcoca@gmail.com | nagpur@pgjco.com | pune@pgjco.com | www.pgjco.com



ST.	ATEMENT OF UNAUDITED FINANCIAL RES	ULTS FOR THE	QUARTER AND	PERIOD END	ED 31ST DECEN	MBER, 2021 (R	upees in Lacs)	
٦	Particulars		Quarter Ended		Nine Months Ended		Year Ended	
ir. Io.		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations							
	Net Sales/Income from Operations	6,261.07	5,635.09	6,912.69	19,275.16	16,249.21	26,549.21	
	Other Income	13.99	11.56	22.39	29.75	55.93	230.00	
	Total Income from Operations (net)	6,275.07	5,646.64	6,935.07	19,304.91	16,305.14	26,779.21	
2	Expenses			4				
	(a) Cost of Materials consumed	5,808.74	5,004.08	3,788.82	17,733.56	6,518.29	13,351.39	
	(b) Purchase of stock-in-trade	286.31	225.87	2,678.00	793.52	8,468.65	11,206.72	
	(c) Changes in inventories of finished goods, Work-in-	(1,288.38)	(609.20)	(737.58)	(2,847.68)	(1,521.84)	(2,133.04	
	progress and stock-in-trade	(1,200.30)	(009.20)		(2,047.00)		(2,155.04	
	(d) Employee benefits expense	144.68	125.99	115.62	393.43	350.05	521.21	
	(e) Finance Costs	472.47	272.00	402.21	1,078.39	1,103.72	1,511.31	
	(f) Depreciation and Ammortisation Expense	158.32	157.01	146.89	462.29	440.52	589.03	
	(g) Other expenses	488.06	433.87	385.32	1,382.73	712.64	1,272.17	
-	Total Expenses	6,070.20	5,609.62	6,779.27	18,996.24	16,072.05	26,318.79	
3	Profit / (Loss) before exceptional items & taxes (1-2)	204.86	37.02	155.81	308.67	233.09	460.42	
	Exceptional Items	-	-	-		-	ralian I da	
5	Profit / (Loss) from ordinary activities before tax (3+4)	204.86	37.02	155.81	308.67	233.09	460.42	
6	Tax expense							
	(1) Current Tax				-	-	in the second	
	(2) Deferred Tax	5.25	0.96	6.58	17.09	(6.99)	195.64	
7	Net Profit/(Loss) from ordinary activities after tax (5- 6)	199.61	36.06	149.23	291.58	240.09	264.78	
8	Other Comprehensive Income							
	(A) (i) Items that will not be reclassified to Profit or Loss	57.76	57.76	57.76	173.27	173.27	233.3	
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	15.02	15.02	15.02	45.05	45.05	60.0	
	(B) (i) Items that will be reclassified to Profit or Loss		S. S. Bar		-	-	4.5	
	(B) (ii) Income tax related to Items that will be reclassified to Profit or Loss	•	11		-			
9	Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)	272.38	108.84	222.00	509.90	458.41	558.1	
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	27,985,895.0	
	Families an antibushan							
11	Earnings per equity share	0.74		0.55				
-	(I) Basic	0.71	0.13	0.53	1.04	0.86	0.95	
_	(II) Diluted	0.71	0.13	0.53	1.04	0.86	0.95	

For CIAN Agro Industries & Infrastructure Ltd.

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Place: Nagpur Date: 14-02-2022



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### 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 February 14, 2022.
- 2. The above results for the quarter ended on December 31, 2021 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.79.19 Lakhs, Provident Fund of Rs.16.91 Lakhs, ESIC of Rs.0.81 Lakhs and Professional Tax of Rs. 1.84 Lakhs as on 31<sup>st</sup> December 2021.
- 6. The company is in the process of filing GST returns i.e GSTR-1 from April 2021 and also GSTR-3B returns from May 2021.
- 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 for the quarter ended 31<sup>st</sup> December, 2021 are the balancing figures between published unaudited figures in respect of the period ended 31st December 2021 and half year ended 30<sup>th</sup> September 2021.
- 9. Figures were rearranged and regrouped wherever found necessary

### For CIAN Agro Industries & Infrastructure Limited

elaceeu & INFA Nikhil Gadkari Managing Director

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Place: Nagpur Date:14/02/22

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Place: Nagpur Date: 14-02-2022



-	STATEMENT OF SEGMENTWISE REVENUE AND CAPIT		Ouarter Ended		Nine Months Ended		Year Ended	
Serial	Particulars	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	
Nos		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue(Net sale/Income from operation)							
	Segment-Agro Division	5,092.86	5,159.81	5,779.99	17,538.47	13,784.03	22,781.98	
	Segment-Healthcare Division	13.40	92.36	41.88	147.57	73.76	94.59	
	Segment-Infrastructure Division	1,154.82	382.91	1,090.82	1,589.13	2,391.42	3,672.64	
	Total	6,261.07	5,635.09	6,912.69	19,275.16	16,249.21	26,549.21	
	Less: Inter segment Revenue		-		-		-	
	Add: Other Income	13.99	11.56	22.38	29.75	55.93	230.00	
4.8	Net sales/Income From Operations	6,275.07	5,646.64	6,935.07	19,304.91	16,305.14	26,779.21	
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest	1-2-2-2-2						
	from Each segment)							
	Segment-Agro Division	432.39	600.97	55.24	1,483.44	(183.03)	372.04	
	Segment-Healthcare Division	(26.52)	(4.21)	(21.55)	(44.03)	(42.13)	(59.39	
	Segment-Infrastructure Division	245.62	(319.92)	494.99	(140.54)	1,472.85	1,529.01	
	Total	651.49	276.84	528.68	1,298.86	1,247.69	1,841.66	
	Less:							
	(i) Interest	446.63	239.82	372.51	990.20	1,014.22	1,381.24	
	(ii) Other Un-allocable Expenditure	- 11 - P				-		
	(iii) Un-allocable income		-	-	-	-		
	Total profit after interest before tax	204.86	37.02	156.18	308.67	233.47	460.42	
3	Capital Employed (Segment assets – Segment Liabilities)					1	Sec. Sec. Sec. Ma	
				and the second second		10 10 10 10 10 10 10 10 10 10 10 10 10 1		
	Segment-Agro Division	(1,365.31)	(1,757.03)	(3,267.54)	(1,365.31)	(3,267.54)	(2,776.01	
	Segment-Healthcare Division	724.97	751.50	786.59	724.97	786.59	769.00	
	Segment-Infrastructure Division	202.05	295.09	1,440.50	202.05	1,440.50	1,059.51	
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	





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## P. G. JOSHI & CO. CHARTERED ACCOUNTANTS

### Limited Review Report on Consolidated Financial Results

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

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of CIAN Agro Industries & Infrastructure Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31<sup>st</sup> December 2021 ("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 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. 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



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# P. G. JOSHI & CO. CHARTERED ACCOUNTANTS

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

- 6. 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.270.47 Lakhs and total comprehensive income / loss of Rs.488.48 Lakhs, for the period ended 31<sup>st</sup> December 2021 as considered in the consolidated unaudited financial results.
- 7. Our conclusion on the Statement is not modified in respect of the above matter.

Place: Nagpur Date: 14/02/2022

UDIN: 22038193ABZOTN4874



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

CA Ashutosh Joshi Partner Membership No: 038193

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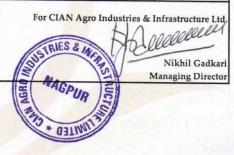
Mumbai: 629,630 Nirmal Galaxy Avior, C/o Hourglass Research Pvt. Ltd., Opp. Johnson & Johnson, LBS Road, Mulund, (W) Mumbai - 400 080 | Ph.: +91 98600 77980 Pune: Janhavi Apts., Flat No. 06, CTS No. 44/22, Bhonde Colony, Erandwane, Pune - 411 004 | Tele-Fax: (020) 2542 4511 Nagpur: Dhanwate Chambers, Sitabuldi, Nagpur - 440012 | Ph. No.: (0712) 252 4309, 254 7053 Fax: 255 4619, 255 5827 pgjcoca@gmail.com | nagpur@pgjco.com | pune@pgjco.com | www.pgjco.com



ST	CIAN ATEMENT OF UNAUDITED CONSOLIDATED	FINANCIAL RE	SULTS FOR TH	E QUARTER AN	D PERIOD YEAR	RENDED 31ST D	ECEMBER, 2021	
			(Rupees in Lacs)					
		(	Quarter Ended		Nine Montl	Year Ended		
Sr. No.	Darticulars	31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	
_		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations		inter ( and a second					
	Net Sales/Income from Operations	6,261.07	5,635.09	6,912.69	19,275.16	16,249.21	26,549.2	
	Other Income	14.37	11.56	22.39	30.12	55.93	230.0	
7	Total Income from Operations (net) Expenses	6,275.44	5,646.64	6,935.07	19,305.28	16,305.14	26,779.2	
4	(a) Cost of Materials consumed	5 000 74				and the second second		
	(b) Purchase of stock-in-trade	5,808.74 286.31	5,004.08	3,788.82	17,733.56	6,518.29	13,351.3	
	(c) Changes in inventories of finished goods, Work-in-	280.31	225.87	2,678.00	793.52	8,468.65	11,206.7	
	progress and stock-in-trade	(1,288.38)	(609.20)	(737.58)	(2,847.68)	(1,521.84)	(2,133.0	
	(d) Employee benefits expense	146.74	107.10				ACTA INTERACIONA	
	(e) Finance Costs	472.47	127.42 272.00	115.62 402.21	401.52	350.05	521.2	
	(f) Depreciation and Ammortisation Expense	158.39	157.01		1,078.39	1,103.72	1,511.5	
	(g) Other expenses	499.25	435.68	146.89 385.60	462.36	440.52	589.0	
	Total Expenses	6,083.51	5,612.86	6,779.55	1,396.05	712.92	1,276.3	
3	Profit / (Loss) before exceptional items & taxes (1-2)	191.93	33.78	155.52	19,017.72 287.56	16,072.33 232.81	26,323.0	
		191.55	55.76	133.52	207.50	232.61	456.2	
	Exceptional Items	-				•	10.20.02.00	
5	Profit / (Loss) from ordinary activities before tax (3+4)	191.93	33.78	155.52	287.56	232.81	456.2	
6	Tax expense					TES IN		
	(1) Current Tax		-					
	(2) Deferred Tax	5.25	0.96	6.58	17.09	(6.99)	195.0	
7	Net Profit/(Loss) from ordinary activities after tax (5- 6)	186.67	32.82	148.94	270.47	239.80	260.5	
8	Other Comprehensive Income							
	(A) (I) Items that will not be reclassified to Profit or Loss	57.64	57.56	57.76	172.96	173.27	233.	
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	15.02	15.02	15.02	45.05	45.05	60.0	
-	(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)	259.33	105.41	221.72	488.48	458.12	553.9	
	Net Profit Attributable to :			all the second			the second second	
	(a) Owners of the Company	273.86	32.86	148.94	273.86	239.80	260.5	
	(b) Non-Controlling Interest	(3.39)	(0.04)		(3.39)	-		
	Other Comprehensive Income attributable to :							
	(a) Owners of the Company	218.01	72.58	72.77	218.01	218.32	293.3	
	(b) Non-Controlling Interest	-					741	
	Total Comprehensive Income attributable to :	e Texa Te 🔂		1.4				
	(a) Owners of the Company	491.87	105.44	221.72	491.87	458.12	553.9	
	(b) Non-Controlling Interest	(3.39)	(0.04)		(3.39)	•		
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	27,985,895.0	
						27,000,000.00	21,203,035.0	
11	Earnings per equity share							
1	(II) Diluted	0.67	0.12	0.53	0.97	0.86	0.9	
-	111	0.67	0.12	0.53	0.97	0.86	0.9	

Place: Nagpur Date: 14-02-2022





### 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 February 14, 2022.
- 2. The above results for the quarter ended on December 31, 2021 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.
- Consolidated results include financial results of the one (1) wholly owned subsidiary.
   a. Cian Agro LLC.
- 4. The company has incorporated a Joint Venture/Subsidiary Company under the name INBD Express Private Limited. The percentage of shareholding in the said company is 60%. The subsidiary is yet to commence its business operation.
- 5. Where financial results are declared for both consolidated and standalone entity, segment information may be presented only in the case of consolidated financial results. The company has 3 reportable segments- Agro, Healthcare and Infrastructure Divisions.
- The company has an outstanding liability towards payment of statutory dues i.e., TDS & TCS of Rs.79.19 Lakhs, Provident Fund of Rs.16.91 Lakhs, ESIC of Rs.0.81 Lakhs and Professional Tax of Rs. 1.84 Lakhs as on 31<sup>st</sup> December 2021.
- 7. With the applicability of Goods and Service Tax (GST) effective July 01, 2017, revenue from operations is disclosed net of GST.
- Figures for the quarter ended 31<sup>st</sup> December, 2021 are the balancing figures between published unaudited figures in respect of the period ended 31<sup>st</sup> December 2021 and half year ended 30<sup>th</sup> September 2021.
- 9. Figures were rearranged and regrouped wherever found necessary.

#### For CIAN Agro Industries & Infrastructure Limited

receller FRAS Nikhil Gadkari Managing Director



Place: Nagpur Date:14/02/22



and the		(	Juarter Ended		Nine Months Ended		Year Ended	
ierial Nos		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue(Net sale/Income from operation)				Contraction of the	and the second second		
Will Star	Segment-Agro Division	5,092.86	5,159.81	5,779.99	17,538.47	13,784.03	22,781.98	
	Segment-Healthcare Division	13.40	92.36	41.88	147.57	73.76	94.59	
in and	Segment-Infrastructure Division	1,154.82	382.91	1,090.82	1,589.13	2,391.42	3,672.64	
<b>科</b> (2月	Total	6,261.07	5,635.09	6,912.69	19,275.16	16,249.21	26,549.21	
	Less: Inter segment Revenue				-			
	Add: Other Income	14.37	11.56	22.38	30.12	55.93	230.00	
	Net sales/Income From Operations	6,275.44	5,646.64	6,935.07	19,305.28	16,305.14	26,779.21	
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)							
See Alter	Segment-Agro Division	427.60	598.05	54.96	1,470.81	(183.31)	370.47	
10.55	Segment-Healthcare Division	(26.52)	(4.21)	(21.55)	(44.03)	(42.13)	and the second se	
100 million (1990)	Segment-Infrastructure Division	237.48	(320.24)	494.99	(149.02)	1,472.85	and the second sec	
	Total	638.55	273.60	528.40	1,277.76	1,472.05	1,529.0 1,840.0	
land states i he	Less:	000.00	275.00	520.40	1,277.70	1,247.41	1,840.0	
	(i) Interest	446.63	239.82	372.88	990.20	1,014.59	1,381.24	
	(ii) Other Un-allocable Expenditure		255.02	572.00	550.20	1,014.59	1,381.24	
She Mi	(iii) Un-allocable income	-					and the second s	
24- 2 Th	Total profit after interest before tax	191.93	33.78	155.52	287.56	232.81	458.85	
3	Capital Employed (Segment assets – Segment Liabilities)				207.50	232.01	430.03	
	Segment-Agro Division	385.76	(1,765.47)	(3,267.34)	(1,379.71)	(3,267.34)	(2,776.01	
	Segment-Healthcare Division	(26.52)	751.50	786.59	724.97	786.59	769.00	
1000	Segment-Infrastructure Division	(97.61)	292.38	1,433.44	194.77	1,433.44	1,059.5	
8.775	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59	2,798.59	2,798.5	

Place: Nagpur Date: 14-02-2022



For CIAN Agro Industries & Infrastructure Limited

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