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Email : info@cianindustries.com  
Website : www.cianindustries.com  
CIN: L15142MH1985PLC037493



CIAN Agro Industries & Infrastructure Limited					
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021					
(Rupees in Lacs except Sr. No. 10 & 11)					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2021 (Unaudited)	31/03/2021 (Refer Note No. 8)	30/06/2020 (Unaudited)	31/03/2021 (Audited)
<b>1</b>	<b>Revenue from Operations</b>				
	Net Sales/Income from Operations	7,379.01	10,300.00	4,013.95	26,549.21
	Other Income	4.20	174.07	4.98	230.00
	<b>Total Income from Operations (net)</b>	<b>7,383.20</b>	<b>10,474.07</b>	<b>4,018.93</b>	<b>26,779.21</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of Materials consumed	6,920.74	6,833.09	280.28	13,351.39
	(b) Purchase of stock-in-trade	281.34	2,738.07	2,346.59	11,206.72
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(950.09)	(611.21)	915.12	(2,133.04)
	(d) Employee benefits expense	122.76	171.16	112.85	521.21
	(e) Finance Costs	333.92	407.59	144.47	1,511.31
	(f) Depreciation and Ammortisation Expense	146.96	148.51	146.83	589.03
	(g) Other expenses	460.80	559.53	74.00	1,272.17
	<b>Total Expenses</b>	<b>7,316.42</b>	<b>10,246.74</b>	<b>4,020.14</b>	<b>26,318.79</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items &amp; taxes (1-2)</b>	<b>66.78</b>	<b>227.33</b>	<b>(1.21)</b>	<b>460.42</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>66.78</b>	<b>227.33</b>	<b>(1.21)</b>	<b>460.42</b>
<b>6</b>	<b>Tax expense</b>				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	10.88	202.63	6.02	195.64
<b>7</b>	<b>Net Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>55.91</b>	<b>24.69</b>	<b>(7.23)</b>	<b>264.78</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	(A) (i) Items that will not be reclassified to Profit or Loss	57.76	60.03	57.76	233.30
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	15.02	15.02	15.02	60.07
	(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	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)</b>	<b>128.68</b>	<b>99.74</b>	<b>65.54</b>	<b>558.15</b>
<b>10</b>	<b>Paid up equity shares (Face value of Rs. 10 each)</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>
<b>11</b>	<b>Earnings per equity share</b>				
	(I) Basic	0.20	0.09	(0.03)	0.95
	(II) Diluted	0.20	0.09	(0.03)	0.95

For CIAN Agro Industries & Infrastructure Ltd.

Place: Nagpur  
Date: 13/08/2021

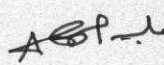


*ASPI*  
Suneet Pande  
Chief Executive Officer

## 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 13<sup>th</sup> August, 2021.
2. The above results for the quarter ended on 30<sup>th</sup> June, 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 1<sup>st</sup> July, 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.86.27 Lakhs, Provident Fund of Rs. 5.11 Lakhs, ESIC of Rs. 0.87 Lakhs and Professional Tax of Rs. 0.75 Lakhs as on 30<sup>th</sup> June 2021.
6. The company is in the process of filing GST return i.e., GSTR-3B for the month of June 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> March, 2021 are the balancing figures between published audited figures in respect of the full financial year ended 31<sup>st</sup> March 2021 and the published year to date figures up to the third quarter ended 31<sup>st</sup> December 2020.
9. Figures were rearranged and regrouped wherever found necessary.

For CIAN Agro Industries & Infrastructure Limited

  
Suneet Pande  
Chief Executive Officer



Place: Nagpur

Date: 13/08/2021



# P. G. JOSHI & Co.

## CHARTERED ACCOUNTANTS

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### 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 30<sup>th</sup> June 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: 13/08/2021

UDIN: 21038193AAAADL2161



For P. G. Joshi & Co.

Chartered Accountants

FRN 104461W

A handwritten signature in black ink that reads "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 JUNE, 2021 (Rupees in Lacs, except Sr. No.10 & 11)					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2021 (Unaudited)	31/03/2021 (Refer Note No. 7)	30/06/2020 (Unaudited)	31/03/2021 (Audited)
<b>1</b>	<b>Revenue from Operations</b>				
	Net Sales/Income from Operations	7,379.01	10,300.00	4,013.95	26,549.21
	Other Income	4.19	174.07	4.98	230.00
	<b>Total Income from Operations (net)</b>	<b>7,383.20</b>	<b>10,474.07</b>	<b>4,018.93</b>	<b>26,779.21</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of Materials consumed	6,920.74	6,833.09	280.28	13,351.39
	(b) Purchase of stock-in-trade	281.34	2,738.07	2,346.59	11,206.72
	(c) Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(950.09)	(611.21)	915.12	(2,133.04)
	(d) Employee benefits expense	127.37	171.16	112.85	521.21
	(e) Finance Costs	333.92	407.59	144.47	1,511.31
	(f) Depreciation and Ammortisation Expense	146.96	148.51	146.83	589.03
	(g) Other expenses	463.77	560.82	74.00	1,273.74
	<b>Total Expenses</b>	<b>7,324.00</b>	<b>10,248.03</b>	<b>4,020.14</b>	<b>26,320.36</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items &amp; taxes (1-2)</b>	<b>59.20</b>	<b>226.04</b>	<b>(1.21)</b>	<b>458.85</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>59.20</b>	<b>226.04</b>	<b>(1.21)</b>	<b>458.85</b>
<b>6</b>	<b>Tax expense</b>				
	(1) Current Tax	-	-	-	-
	(2) Deferred Tax	10.88	202.63	6.02	195.64
<b>7</b>	<b>Net Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>48.32</b>	<b>23.41</b>	<b>(7.23)</b>	<b>263.21</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	(A) (i) Items that will not be reclassified to Profit or Loss	57.76	60.03	57.76	233.30
	(A) (ii) Income tax related to Items that will not be reclassified to Profit or Loss	15.02	15.02	15.02	60.07
	(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	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (Comprising Profit/Loss and Other comprehensive income for the period) (7+8)</b>	<b>121.10</b>	<b>98.46</b>	<b>65.54</b>	<b>556.58</b>
<b>10</b>	<b>Paid up equity shares (Face value of Rs. 10 each)*</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>	<b>27,985,895.00</b>
<b>11</b>	<b>Earnings per equity share</b>				
	(i) Basic	0.17	0.08	(0.03)	0.94
	(ii) Diluted	0.17	0.08	(0.03)	0.94

For CIAN Agro Industries & Infrastructure Ltd.

Place: Nagpur  
Date: 13/08/2021



*ASB*  
Suneet Pande  
Chief Executive Officer

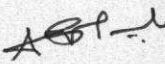
## Notes: (Consolidated unaudited financial results)

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 13<sup>th</sup> August, 2021.
2. The above results for the quarter ended on 30<sup>th</sup> June, 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. Consolidated results include financial results of the two (2) wholly owned subsidiaries.
  - a. Hestian Infracorp Developers Private Limited
  - b. Cian Agro LLC
4. On 16th January 2021, the company had subscribed to the MOA of Hestian Infracorp Developers Pvt. Ltd. The said subsidiary had not commenced its operations and the financial statements were not prepared; hence the same was not consolidated as on 31st March 2021.

The subsidiary has commenced operations in the quarter ended 30th June, 2021 and hence the financial results of the same has been consolidated as required by Ind-AS 110.

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.
6. With the applicability of Goods and Service Tax (GST) effective 1<sup>st</sup> July, 2017, revenue from operations is disclosed net of GST.
7. Figures for the quarter ended 31<sup>st</sup> March, 2021 are the balancing figures between published audited figures in respect of the full financial year ended 31<sup>st</sup> March 2021 and the published year to date figures up to the third quarter ended 31<sup>st</sup> December 2020.
8. The company has an outstanding liability towards payment of statutory dues i.e., TDS & TCS of Rs.86.27 Lakhs, Provident Fund of Rs. 5.11 Lakhs, ESIC of Rs. 0.87 Lakhs and Professional Tax of Rs. 0.75 Lakhs as on 30<sup>th</sup> June 2021.
9. Figures were rearranged and regrouped wherever found necessary.

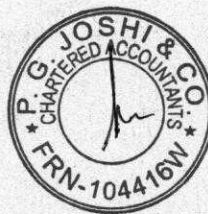
For CIAN Agro Industries & Infrastructure Limited

  
Suneet Pande  
Chief Executive Officer



Place: Nagpur

Date: 13/08/2021



# 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 30<sup>th</sup> June 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. Hestian Infraproject Developers Private Limited
  - b. Cian Agro LLC
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 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.(7,58,572.63) and total comprehensive income / (loss) of Rs. (7,58,572.63), for the quarter ended 30<sup>th</sup> June 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: 13/08/2021**

**UDIN: 21038193AAAADK8952**



**For P. G. Joshi & Co.**

**Chartered Accountants**

**FRN 104461W**

*Ashutosh Joshi*

**CA Ashutosh Joshi**

**Partner**

**Membership No: 038193**

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## CIAN Agro Industries & Infrastructure Limited

STATEMENT OF SEGMENTWISE REVENUE AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE, 2021 (Rupees in Lacs)

Serial Nos	Particulars	Quarter Ended			Year Ended
		30/06/2021	31/03/2021	30/06/2020	31/03/2021
		(Unaudited)	(Refer Note No. 7)	(Unaudited)	(Audited)
<b>1</b>	<b>Segment Revenue(Net sale/Income from operation)</b>				
	Segment-Agro Division	7,285.80	8,997.95	3,398.36	22,781.98
	Segment-Healthcare Division	41.82	20.83	4.11	94.59
	Segment-Infrastructure Division	51.39	1,281.22	611.47	3,672.64
	<b>Total</b>	<b>7,379.01</b>	<b>10,300.00</b>	<b>4,013.95</b>	<b>26,549.21</b>
	Less: Inter segment Revenue	-	-	-	-
	Add: Other Income	4.19	174.07	4.76	230.00
	<b>Net sales/Income From Operations</b>	<b>7,383.20</b>	<b>10,474.07</b>	<b>4,018.71</b>	<b>26,779.21</b>
<b>2</b>	<b>Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>				
	Segment-Agro Division	445.16	553.78	(79.16)	370.47
	Segment-Healthcare Division	(13.30)	(17.25)	(10.15)	(59.39)
	Segment-Infrastructure Division	(68.91)	56.16	200.18	1,529.01
	<b>Total</b>	<b>362.95</b>	<b>592.69</b>	<b>110.87</b>	<b>1,840.09</b>
	Less:				
	(i) Interest	303.75	366.65	112.08	1,381.24
	(ii) Other Un-allocable Expenditure	-	-	-	-
	(iii) Un-allocable income	-	-	-	-
	<b>Total profit after interest before tax</b>	<b>59.20</b>	<b>226.04</b>	<b>(1.21)</b>	<b>458.85</b>
<b>3</b>	<b>Capital Employed (Segment assets – Segment Liabilities)</b>				
	Segment-Agro Division	(2,353.00)	(2,776.01)	(4,090.47)	(2,776.01)
	Segment-Healthcare Division	755.71	769.00	901.54	769.00
	Segment-Infrastructure Division	770.12	1,059.51	995.17	1,059.51
	Un-allocated	2,798.59	2,798.59	2,798.59	2,798.59

For CIAN Agro Industries & Infrastructure Limited

Place: Nagpur  
Date: 13/08/2021



*AS P*  
Suneet Pande  
Chief Executive Officer