



GIAN LIFE CARE LIMITED

Regd Office:- 7/216 (6) Swaroop Nagar (Infront of L.L.R. Hospital), Kanpur, Uttar Pradesh-208002
CIN: U85100UP2018PLC110119; Mobile: 8808051576
Website: www.gianpathlabs.com;
Email: gpxreport@gmail.com

November 13, 2021

To,
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, the 13th day of November, 2021

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 13th day of November, 2021, has *inter-alia* considered and approved the following:-

1. Standalone Financial Statements for the half-year ended 30th September, 2021. (Signed Copy along with Limited Review Report enclosed).

The Board Meeting commenced at 03:00 P.M and concluded at 04:30 P.M.

The above information shall also be made available on the website of the Company at www.gianpathlabs.com.

You are requested to kindly take the above information in your records.

Thanking You,

Yours faithfully,

For GIAN LIFE CARE LIMITED

(Arun Kumar Gupta)
Managing Director
DIN:- 01331593
Encl:- As above

Independent Auditor's Review Report on Half yearly unaudited Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Gian Life Care Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Gian Life Care Limited ("the Company") for the year to date from April 01, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting



principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.D.Dalal & Co.

Chartered Accountants

ICAI Firm Reg No.102047W

Aashish

(Aashish S. Kakaria)

Partner

Membership No.102915

UDIN : 21102915AAAAGL2972



Mumbai

13th November, 2021





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UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED SEPTEMBER 30, 2021

Amount Rs. in Lacs

Sr. No.	Particulars	Half Year Ended			For the Year Ended
		30.09.2021	31.03.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	734.77	427.86	617.63	1,045.50
II	Other Income	15.15	15.11	13.90	29.01
III	Total Revenue(I+II)	749.92	442.97	631.53	1,074.50
IV	Expenses				
	(a) Cost of materials consumed	159.68	85.24	271.87	357.11
	(b) Employee benefits expense	46.53	49.46	44.77	94.23
	(c) Finance Cost	9.91	14.14	16.03	30.17
	(d) Depreciation and amortisation expense	15.50	14.42	14.11	28.53
	(e) Other Expenses	168.06	151.18	137.81	288.99
	Total Expenses	399.68	314.44	484.59	799.03
V	Profit before exceptional and extraordinary items and tax (III - IV)	350.25	128.53	146.94	275.48
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	350.25	128.53	146.94	275.48
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VIII - VIII)	350.25	128.53	146.94	275.48
X	Tax Expenses :				
	(1) Current Tax	88.37	36.67	36.50	73.17
	(2) MAT Expenses	-	-	1.93	1.93
	(3) Tax of Previous Year	-	2.28	-	2.28
	(4) Deferred Tax	0.08	0.30	0.06	0.24
XI	Profit / (Loss) from Period from continuing optstions (VII -VIII)	261.96	89.28	112.31	201.72
XII	Profit (Loss) from discontinuing Operations	-	-	-	-
XIII	Tax Expense of Discontinuing operations	-	-	-	-
XIV	Profit / (Loss) from Discontinuing optstions (After Tax XII- XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI +XIV)	261.96	89.28	112.31	201.72
XVI	Earnings Per Share of Rs. 10 Each				
	(a) Basic (Rs.)	5.57	1.90	2.39	4.29
	(b) Diluted (Rs.)	5.57	1.90	2.39	4.29

For GIAN LIFE CARE LIMITED

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

Kanpur
13-Nov-21





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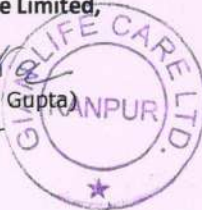
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON

Amount in Rs. Lacs

Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2021	31.03.2021
		Unaudited	Audited
1	Shareholders' Funds		
	(a) Share Capital	470.07	470.07
	(b) Reserves and Surplus	757.47	495.52
	© Money received against share warrants		
	Sub-total-Shareholders' Funds	1,227.54	965.59
2	Share application money pending allotment		
3	Non Current Liabilities		
	(a) Long Term Borrowings	31.19	61.98
	(b) Deferred Tax Liability	17.00	17.08
	(c) Other - Long Term Liabilities	8.83	-
	Sub-total-Non Current Liabilities	57.02	79.06
4	Current Liabilities		
	(a) Short Term Borrowings	0.09	5.29
	(b) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of creditors other than micro enterprises and small enterprises	114.18	162.84
	(c) Other Current Liabilities	201.08	265.22
	(d) Short Term Provisions	158.60	69.83
	Sub-total-Current Liabilities	473.95	503.18
	TOTAL EQUITY AND LIABILITIES	1,758.52	1,547.83
II	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible assets	307.64	296.74
	(ii) Intangible assets	1.68	2.02
	(b) Long Term Loans & Advances	506.35	646.26
	Sub-total-Non Current Assets	815.67	945.02
2	Current Assets		
	(a) Inventories	154.36	102.11
	(b) Trade Receivables	260.98	205.42
	(c) Cash & cash equivalents	485.05	251.05
	(d) Short Term Loans & Advances	13.73	9.75
	(e) Other Current Assets	28.74	34.48
	Sub-total-Current Assets	942.85	602.81
	TOTAL ASSETS	1,758.52	1,547.83

For Gian Life Care Limited,

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



Kanpur
 13-Nov-21



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UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED

Amount in Rs. Lacs

Particulars		Half Year Ended	Half Year Ended
		30-Sep-21	30-Sep-20
		Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before taxation		350.25	146.94
Adjustments for:			
Depreciation/ amortisation		15.50	14.11
Preliminary Expenses written off		5.75	0.00
Other income		-1.52	0.00
Interest income		-13.53	-13.90
Interest expense		9.91	16.03
Operating profit before working capital adjustment		366.35	163.19
Changes in working capital:			
Inventories		-52.26	-11.93
Trade receivables		-55.56	-8.34
Loans & advances and other assets		-18.73	-97.19
Trade payables		-48.66	47.47
Other liabilities and provisions		-27.71	24.71
Cash flow generated from operations		163.42	117.91
Income tax paid (net of refunds)		0.00	0.00
Net cash flow from operating activities	(A)	163.42	117.91
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets (including intangible assets)		-26.06	-36.99
Interest received		13.53	13.87
Receipts from the repayment of advances and loans made to third parties		154.67	0.00
Net Cash Flow from Investing Activities	(B)	142.15	-23.12
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		-61.68	-4.61
Interest paid		-9.89	-16.03
Net Cash Flow From Financing Activities	(C)	-71.58	-20.63
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		234.00	74.16
Cash & Cash Equivalent at the beginning of the period		250.71	112.45
Cash & Cash Equivalent at the end of the period		484.71	186.61
Fixed deposits with banks		0.34	0.34
Cash and Bank Balances at the end of the period		485.05	186.95



Notes:

1. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 13th November, 2021.

The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

2. The Company runs laboratories for carrying out pathological investigations.

3. There were no investor complaints received / pending as at 30th September, 2021


4. The company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment wise reporting is not applicable.

5. The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the period were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic during the half year ended September 30, 2021.

The Company is authorised by ICMR to perform COVID-19 tests using RT-PCR technology.

6. Previous years figures have been regrouped/reclassified wherever required, to make them comparable with the figures for the current period.

For Gian Life Care Limited,


(Dr. Arun Kumar Gupta)

Managing Director

(DIN NO:01331593)



Kanpur

13-Nov-21