# 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,**

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

**August 14, 2025**

**Scrip Code: - 542918**

**Sub: Outcome of Board Meeting held on Thursday, August 14, 2025**

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. 14th August, 2025, has *inter-alia* considered and approved the following:-

1. **Audited Standalone and Consolidated Financial results of the Company for the quarter/ half year and year ended 31st March, 2025. (Copy enclosed along with Audit Report).**

2. **Unaudited Standalone and Consolidated Financial results of the Company for the Quarter/ Period ended June 30, 2025. (Copy enclosed along with Limited Review Report).**

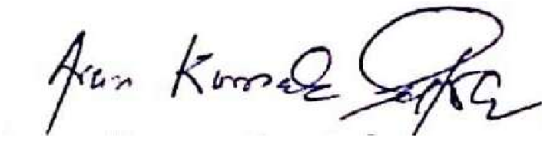
The Board Meeting commenced at 06.00 P.M and concluded at 07.00 P.M.

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**



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

**Independent Auditor' Review Report on the Quarterly 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 June 30, 2025, 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. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, **except** for the possible effects of the matters described below, 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 Standards (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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

: 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

**We draw attention to the fact that the Company has maintained a significantly high balance of cash amounting to approximately ₹ 693.86 lacs as at the reporting date, despite having outstanding statutory dues approximately aggregating to ₹ 421.99 lacs.**

**We were unable to obtain sufficient and appropriate evidence to explain the rationale for maintaining such high levels of cash without settling these statutory obligations. Further, we were unable to physically verify the cash balance at the reporting date, and alternative audit procedures could not be performed. Accordingly, we are unable to determine whether any adjustments to these financial results might be necessary in respect of the cash balance and related disclosures.**

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




**Navodit Tyagi**
**Partner**
**Membership No.-533375**
**UDIN No: 25533375BMOKNT3539**
**Place: Noida**
**Date: 14/08/2025**

GIAN
Wellness Diagnostics

# GIAN LIFE CARE LIMITED

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CIN: L85100UP2018PLC110119; Mobile: 8808051576
Website: www.gianpathlabs.com;
Email: gpxreport@gmail.com

**Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2025**

**(Rs. in Lacs, unless otherwise stated)**

| S.No | Particulars | Quarter ended on | | | Year ended on |
|---|---|---|---|---|---|
| | | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | Unaudited | Audited | Unaudited | Audited |
| I | Revenue from operations | 86.70 | 111.34 | 198.23 | 663.10 |
| II | Other income | 15.49 | -24.48 | 17.02 | 24.53 |
| III | **Total revenue (I+II)** | **102.19** | **86.87** | **215.25** | **687.63** |
| IV | **Expenses** | | | | |
| | Cost of materials consumed | 11.36 | 26.08 | 39.53 | 120.28 |
| | Employee benefits expenses | 11.86 | 14.94 | 15.54 | 59.28 |
| | Finance costs | 9.41 | 10.42 | 10.95 | 40.73 |
| | Depreciation and amortisation expense | 11.20 | 11.49 | 11.88 | 47.26 |
| | Other expenses | 50.00 | 69.98 | 120.83 | 390.50 |
| | **Total expenses (IV)** | **93.83** | **132.91** | **198.74** | **658.05** |
| V | **Profit/(loss) before exceptional items and tax (III-IV)** | **8.36** | **(46.04)** | **16.51** | **29.58** |
| VI | **Exceptional Items** | | | | |
| VII | **Profit/ (loss) before tax(V-VI)** | **8.36** | **(46.04)** | **16.51** | **29.58** |
| VIII | **Tax expense:** | | | | |
| | (1) Current tax | 3.10 | (2.22) | 4.74 | 12.85 |
| | (2) Short/Excess provision of Tax | - | - | | |
| | (3) Deferred tax | -0.19 | 3.84 | 1.15 | 1.22 |
| IX | **Profit/(loss) for the period (VII-VIII)** | **5.45** | **(47.66)** | **10.62** | **15.51** |
| X | **Other Comprehensive Income** | | 1.26 | | **0.75** |
| XI | **Total Comprehensive Income for the period (IX+X) Comprising Profit/(Loss) and Other comprehensive Income for the period** | **5.45** | **(48.93)** | **10.62** | **14.76** |
| XII | **Paid-up equity share capital** (Face value: Rs.10/- per share) | **10,341,524** | **10,341,524** | **10,341,524** | **10,341,524** |
| XIII | **Earnings per equity share (INR)** | | | | |
| | (1) Basic | 0.05 | (0.47) | 0.10 | 0.14 |
| | (2) Diluted | 0.05 | (0.47) | 0.10 | 0.14 |

Place : Kanpur
Date : 14-08-2025

GIAN LIFE CARE LTD (Director) KANPUR

**Independent Auditor' Review Report on the Quarterly 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 June 30,2025, 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.

4. The Statement includes the results of the following entities:
   i. Gian Satguru Pathology LLP.
   ii. Gian Path Lab [India] Pvt. Ltd.

5. Based on our review conducted as stated in paragraph 3 above, **except** for the possible effects of the matters described below, 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 Standards (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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**We draw attention to the fact that the Company has maintained a significantly high balance of cash amounting to approximately ₹ 693.86 lacs as at the reporting date, despite having outstanding statutory dues approximately aggregating to ₹ 421.99 lacs.**

**We were unable to obtain sufficient and appropriate evidence to explain the rationale for maintaining such high levels of cash without settling these statutory obligations. Further, we were unable to physically verify the cash balance at the reporting date, and alternative audit procedures could not be performed. Accordingly, we are unable to determine whether any adjustments to these financial results might be necessary in respect of the cash balance and related disclosures.**

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: 25533375BMOKNU6499**
**Place: Noida**
**Date: 14/08/2025**

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Email: gpxreport@gmail.com

**Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2025**

**(Rs. in Lacs, unless otherwise stated)**

| S.No | Particulars | Quarter ended on | | | Year ended on |
|---|---|---|---|---|---|
| | | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | Unaudited | Audited | Unaudited | Audited |
| I | Revenue from operations | 86.69 | 111.33 | 198.23 | 663.09 |
| II | Other income | 15.49 | (24.47) | 18.51 | 26.48 |
| III | **Total revenue (I+II)** | **102.18** | **86.86** | **216.74** | **689.57** |
| IV | **Expenses** | | | | |
| | Cost of materials consumed | 11.36 | 26.08 | 39.53 | 120.28 |
| | Employee benefits expenses | 11.86 | 14.94 | 15.54 | 59.28 |
| | Finance costs | 9.41 | 12.63 | 13.74 | 51.22 |
| | Depreciation and amortisation expense | 11.20 | 27.10 | 11.88 | 62.87 |
| | Other expenses | 50.05 | 70.83 | 120.95 | 392.07 |
| | **Total expenses (IV)** | **93.88** | **151.59** | **201.64** | **685.73** |
| V | **Profit/(loss) before exceptional items and tax (III-IV)** | **8.30** | **(64.73)** | **15.09** | **3.84** |
| VI | **Exceptional Items** | | | | |
| VII | **Profit/ (loss) before tax(V-VI)** | **8.30** | **(64.73)** | **15.09** | **3.84** |
| VIII | **Tax expense:** | | | | |
| | (1) Current tax | 3.10 | (2.22) | 4.74 | 12.85 |
| | (2) Short/Excess provision of Tax | - | - | | |
| | (3) Deferred tax | -0.19 | (2.67) | 1.15 | (5.29) |
| IX | **Profit/(loss) for the period (VII-VIII)** | **5.38** | **(59.84)** | **9.20** | **-3.72** |
| X | **Other Comprehensive Income** | - | 1.26 | - | **0.75** |
| XI | **Total Comprehensive Income for the period (IX+X) Comprising Profit/(Loss) and Other comprehensive Income for the period** | **5.38** | **-61.10** | **9.20** | **-4.47** |
| XII | **Paid-up equity share capital** (Face value: Rs.10/- per share) | **10,341,524.00** | **10341524.00** | **10,341,524.00** | **10,341,524.00** |
| XIII | **Earnings per equity share (INR)** | | | | |
| | (1) Basic | 0.05 | (0.59) | 0.09 | (0.04) |
| | (2) Diluted | 0.05 | (0.59) | 0.09 | (0.04) |

Place : Kanpur
Date : 14-08-2025

GIAN LIFE CARE LTD (Director) KANPUR