



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.

January 28, 2026

Scrip Code: - 542918

Sub: Outcome of Board Meeting held on Wednesday, January 28, 2026

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. January 28, 2026, has *inter-alia* considered and approved the following: -

1. Unaudited Standalone and Consolidated Financial results of the Company for the quarter/ half year ended 30th September, 2025. (Copy enclosed along with Limited Review Report).

The Board Meeting commenced at 04:00 P.M. and concluded at 06.00 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



MSNT & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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 Life Care Limited ("the Company"), for the quarter ended September 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 reported a cash balance of approximately ₹ 743.78 lakhs as at the reporting date, while statutory dues amounting to ₹ 426.66 lakhs and an outstanding bank loan classified as Non-Performing Asset (NPA) amounting to ₹ 359.78 lakhs remain unpaid.

The Company was unable to provide sufficient and appropriate audit evidence explaining the rationale for retention of such a high cash balance without settlement of the aforesaid dues. Further, physical verification of cash as at the reporting date could not be carried out, and alternative audit procedures were not available.

Consequently, we are unable to conclude on the existence and appropriateness of the cash balance and the related disclosures in the financial results.

For MSNT & ASSOCIATES LLP

Chartered Accountants

Firm Registration No.018542C/C400322



Navodit Tyagi

Partner

Membership No.-533375

UDIN No: 26533375WNKNLS5845

Place: Noida

Date: 28/01/2026



GIAN LIFE CARE LIMITED

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Statement of Standalone Unaudited Financial Results for the Quarter and Six Month ended September 30, 2025

(Rs. in Lacs, unless otherwise stated)

S.No	Particulars	Quarter ended on			Six Month ended on	Year ended on
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	66.00	86.70	194.67	152.70	663.10
II	Other income	9.32	15.49	16.15	24.81	24.53
III	Total revenue (I+II)	75.32	102.19	210.82	177.51	687.63
IV	Expenses					
	Cost of materials consumed	30.39	11.36	49.33	41.75	120.28
	Employee benefits expenses	10.42	11.86	14.85	22.28	59.28
	Finance costs	9.28	9.41	9.71	18.69	40.73
	Depreciation and amortisation expense	11.07	11.20	11.99	22.26	47.26
	Other expenses	63.88	50.00	108.19	113.88	390.50
	Total expenses (IV)	125.04	93.83	194.06	218.86	658.05
V	Profit/(loss) before exceptional items and tax (III-IV)	(49.72)	8.36	16.76	(41.35)	29.58
VI	Exceptional Items					
VII	Profit/ (loss) before tax(V-VI)	(49.72)	8.36	16.76	(41.35)	29.58
VIII	Tax expense:					
	(1) Current tax	-	3.10	3.23	3.10	12.85
	(2) Short/Excess provision of Tax	-	-	-	-	-
	(3) Deferred tax	-3.51	(0.19)	(0.66)	(3.70)	1.22
IX	Profit/(loss) for the period (VII-VIII)	(46.20)	5.45	14.19	(40.75)	15.51
X	Other Comprehensive Income	0.38	-	(0.34)	0.38	0.75
XI	Total Comprehensive Income for the period (IX+X)	(46.58)	5.45	14.53	(41.13)	14.76
	(Comprising Profit/(Loss) and Other comprehensive Income for the period)					
XII	Other Comprehensive Income attributable to					
	Owners of the company	(46.58)	5.45	14.53	(41.13)	14.76
	Non-controlling interest	-	-	-	-	-
XIII	Paid-up equity share capital (Face value: Rs.10/- per share)	10,341,524	10,341,524	10,341,524	10,341,524	10,341,524
XIV	Earnings per equity share (INR)					
	(1) Basic	(0.45)	0.05	0.14	(0.40)	0.14
	(2) Diluted	(0.45)	0.05	0.14	(0.40)	0.14

Place : Kanpur
Date : 28-01-2026





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(Rs. in Lacs, unless otherwise stated)

Particulars	As at	As at
	September 30, 2025	September 30, 2024
	Rs.	Rs.
	Unaudited	Unaudited
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share capital	1,034.15	1,034.16
Reserves and surplus	901.12	952.64
	1,935.28	1,986.80
Non-Current Liabilities		
Long-term borrowings	229.74	169.75
Deferred tax Liability (Net)	14.18	17.15
Provisions	17.87	14.73
Other - Long Term Liabilities	60.87	79.17
	322.66	280.80
Current Liabilities		
Short-term borrowings	259.60	229.74
Trade payables	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	424.49	310.44
Other current liabilities	59.58	203.96
Short-term provisions	2.09	1.02
Current tax liabilities (net)	373.74	368.08
	1,119.49	1,113.24
TOTAL	3,377.42	3,380.84
ASSETS		
Non-Current Assets		
Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	378.02	423.63
Intangible assets	0.25	0.29
Capital work-in progress	13.75	13.75
Non - Current Investment	10.98	10.98
Long-term loans and advances	984.88	1,304.06
Other non-current assets	45.02	75.43
	1,432.89	1,828.14
Current assets		
Inventories	63.03	58.43
Trade receivables	610.50	548.32
Cash and cash equivalents	744.46	766.49
Short-term loans and advances	-	-
Other current assets	526.52	179.46
	1,944.52	1,552.70
TOTAL	3,377.42	3,380.84

Place : Kanpur
Date : 28-01-2026





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Particulars	(Rs. in Lacs, unless otherwise stated)	
	Six Month ended on	Six Month ended on
	September 30, 2025	September 30, 2024
	Unaudited	Unaudited
Cash flows from operating activities		
Profit / (loss) before tax	(41.35)	33.27
Adjustments:		
Depreciation and amortisation	22.26	23.87
Re-measurement (gains) / loss on defined benefit plans	(0.38)	0.34
Finance Cost	(24.81)	(33.17)
Interest income	18.69	20.66
Operating cash flows before working capital changes and other assets	(25.59)	44.97
(Increase) / decrease in inventories	(0.73)	29.60
Decrease / (increase) in Trade and Other Receivables	(1.81)	(67.11)
Decrease / (increase) in other current assets	208.15	10.19
(Decrease) / increase in Trade and Other Payables	69.63	9.71
(Decrease) / increase in other current liabilities	(175.82)	146.98
(Decrease) / increase in other liabilities and provisions (net)	(12.52)	0.90
Cash generated from operations	61.32	175.25
Income taxes refund / (paid), net	(0.60)	(0.19)
Net cash generated from in operating activities	60.72	175.06
Cash flows from investing activities		
Purchase of Tangible and Intangible Assets	0.01	(1.06)
Purchase of Non current investmnet	-	-
Interest received	24.81	33.17
Net cash generated from investing activities	24.83	32.11
Cash flows from financing activities		
Proceeds from long term borrowings	(26.81)	(10.50)
Proceeds from short-term borrowings (Net)	10.05	(6.70)
Finance Cost paid (including processing fees)	(18.69)	(20.66)
Net cash used in financing activities	(35.45)	(37.86)
Net increase / decrease in cash and cash equivalents	50.09	169.31
Cash and cash equivalents at the beginning of the period	694.55	597.18
Cash and cash equivalents at the end of the period	744.65	766.49

Place : Kanpur

Date : 28-01-2026





MSNT & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

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 Life Care Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 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.



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: saurabh@msnt.in navodit@msnt.in manoj@msnt.in

We draw attention to the fact that the Company has reported a cash balance of approximately ₹ 743.78 lakhs as at the reporting date, while statutory dues amounting to ₹ 426.66 lakhs and an outstanding bank loan classified as Non-Performing Asset (NPA) amounting to ₹ 359.78 lakhs remain unpaid. The Company was unable to provide sufficient and appropriate audit evidence explaining the rationale for retention of such a high cash balance without settlement of the aforesaid dues. Further, physical verification of cash as at the reporting date could not be carried out, and alternative audit procedures were not available. Consequently, we are unable to conclude on the existence and appropriateness of the cash balance and the related disclosures in the financial results.

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: 26533375BYZBOD3571
Place: Noida
Date: 28/01/2026



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Statement of Consolidated Unaudited Financial Results for the Quarter and Six Month ended September 30, 2025

(Rs. in Lacs, unless otherwise stated)

S.No	Particulars	Quarter ended on			Six Month ended on	Year ended on
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	66.01	86.69	194.67	152.70	663.10
II	Other income	9.32	15.49	16.60	24.81	26.48
III	Total revenue (I+II)	75.33	102.18	211.27	177.51	689.58
IV	Expenses					
	Cost of materials consumed	30.39	11.36	49.33	41.75	120.28
	Employee benefits expenses	10.42	11.86	14.85	22.28	59.28
	Finance costs	12.04	9.41	12.48	21.46	51.22
	Depreciation and amortisation expense	11.07	11.20	11.99	22.26	62.87
	Other expenses	66.13	50.05	108.33	116.18	392.07
	Total expenses (IV)	130.05	93.88	196.98	223.93	685.73
V	Profit/(loss) before exceptional items and tax (III-IV)	(54.72)	8.30	14.30	(46.42)	3.85
VI	Exceptional Items					
VII	Profit/ (loss) before tax(V-VI)	(54.72)	8.30	14.30	(46.42)	3.85
VIII	Tax expense:					
	(1) Current tax	-	3.10	3.23	3.10	12.85
	(2) Short/Excess provision of Tax	-	-	-	-	-
	(3) Deferred tax	-3.51	(0.19)	(0.66)	(3.70)	(5.29)
IX	Profit/(loss) for the period (VII-VIII)	(51.21)	5.38	11.73	(45.82)	(3.71)
X	Other Comprehensive Income	0.38	-	(0.34)	0.38	0.75
XI	Total Comprehensive Income for the period (IX+X)	-51.58	5.38	12.07	-46.20	-4.46
	(Comprising Profit/(Loss) and Other comprehensive Income for the period)					
XII	Other Comprehensive Income attributable to					
	Owners of the company	(51.58)	5.38	12.07	(46.20)	(4.46)
	Non-controlling interest	-	-	-	-	-
XIII	Paid-up equity share capital (Face value: Rs.10/- per share)	10,341,524	10,341,524	10,341,524	10,341,524	10,341,524
XIV	Earnings per equity share (INR)					
	(1) Basic	(0.50)	0.05	0.12	(0.45)	(0.04)
	(2) Diluted	(0.50)	0.05	0.12	(0.45)	(0.04)

Place : Kanpur

Date : 28-01-2026





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Statement of Consolidated Assets & Liabilities

(Rs. in Lacs, unless otherwise stated)

Particulars	As at	As at
	September 30, 2025	September 30, 2024
	Rs.	Rs.
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share capital	1,034.15	1,034.16
Reserves and surplus	842.75	0.02
Non-controlling interests	0.02	914.64
	1,876.93	1,948.82
Non-Current Liabilities		
Long-term borrowings	281.86	217.19
Deferred tax Liability (Net)	5.54	15.02
Provisions	17.87	14.73
Other - Long Term Liabilities	60.87	79.17
	366.14	326.11
Current Liabilities		
Short-term borrowings	290.68	254.20
Trade payables	-	-
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	442.39	329.49
Other current liabilities	63.45	206.89
Provisions	2.09	1.02
Short-term provisions	373.74	368.08
	1,172.35	1,159.68
TOTAL	3,415.41	3,434.61
ASSETS		
Non-Current Assets		
Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	422.48	483.68
Intangible assets	0.25	0.29
Capital work-in progress	13.75	13.75
Non - Current Investment	(0.00)	-
Long-term loans and advances	988.08	1,304.06
Other non-current assets	45.02	75.43
	1,469.58	1,877.21
Current assets		
Inventories	63.03	58.43
Trade receivables	610.50	551.52
Cash and cash equivalents	745.77	767.81
Short-term loans and advances	-	-
Other current assets	526.52	179.64
	1,945.83	1,557.40
TOTAL	3,415.41	3,434.61

Place : Kanpur
Date : 28-01-2026





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Consolidated Cash Flow Statement

(Rs. in Lacs, unless otherwise stated)

Particulars	Six Month ended on	Six Month ended on
	September 30,	September 30,
	2025	2024
	Unaudited	Unaudited
Cash flows from operating activities		
Profit/(loss) before tax	(46.42)	29.39
Adjustments:		
Depreciation and amortisation	22.26	23.87
Re-measurement (gains) / loss on defined benefit plans	(0.38)	0.34
Finance Cost	(24.81)	(35.11)
Interest income	21.46	26.22
Operating cash flows before working capital changes and other assets	(27.89)	44.71
(Increase) / decrease in inventories	(0.73)	29.60
Decrease/ (increase) in Trade and Other Receivables	(1.81)	(67.11)
Decrease / (increase) in other current assets	208.15	10.19
(Decrease) / increase in Trade and Other Payables	69.63	9.71
(Decrease) / increase in other current liabilities	(175.71)	100.83
(Decrease) / increase in other liabilities and provisions (net)	(12.52)	0.90
Cash generated from operations	59.13	128.84
Income taxes refund / (paid), net	(0.80)	(0.21)
Net cash generated from in operating activities	58.33	128.63
Cash flows from investing activities		
Purchase of Tangible and Intangible Assets	(0.00)	(1.06)
Receipt from the repayment of advances and laons made to third partie	-	-
Interest received	24.81	35.11
Net cash generated from investing activities	24.81	34.05
Cash flows from financing activities		
Proceeds from long term borrowings	(26.81)	36.93
Proceeds from short-term borrowings (Net)	15.02	17.76
Finance Cost paid (including processing fees)	(21.46)	(26.22)
Net cash used in financing activities	(33.25)	28.47
Net increase / decrease in cash and cash equivalents	49.89	191.16
Cash and cash equivalents at the beginning of the period	695.85	576.65
Cash and cash equivalents at the end of the period	745.74	767.81

Place : Kanpur

Date : 28-01-2026

