



# TEJNAKSH HEALTHCARE LIMITED

Corp. Off. : A 601, Floor No. 6, Kailash Business Park, Veer Savarkar Marg, Vikroli (W), Mumbai - 400079

Head Off. : Institute of Urology, Sakri Road, Dhule - 424001

CIN : L85100MH2008PLC179034, Email : instituteofurology@gmail.com

Website : www.tejnaksh.com | Tel No. : 022 - 2754 2311, 02562 - 245322/ 245995

14<sup>th</sup> November 2024,

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai — 400 001

Dear Sir/Madam,

**Scrip Code: 539428**

**Sub: Submission of Un-Audited Financial Results (Standalone & Consolidated) for the Quarter ended on 30<sup>th</sup> September, 2024.**

Please find the enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended on 30<sup>th</sup> September, 2024 along with Limited Review Report thereon approved by the Board of Directors of the Company at its Meeting held on Thursday, 14<sup>th</sup> November, 2024 at A 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai — 400079 at 5.00 p.m., in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and record.

Thanking you.

**For Tejnaksh Healthcare Limited**

**Dr. Ashish V. Rawandale**  
Managing Director  
DIN:- 02005733



**Independent Auditor's Review Report on Unaudited Standalone Financial Results of Tejnakh Healthcare Limited for the Quarter and Half Year ended September 30, 2024 pursuant to the Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To The Board of Directors of Tejnakh Healthcare Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Tejnakh Healthcare Limited** (hereinafter referred to as 'the Company') for the quarter and half year ended September 30, 2024 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations)
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company'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 ('the Act') as amended, read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the regulations. 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. 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 specified under section 143(10) of the Act 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, 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 Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Co.**  
**Chartered Accountants**  
**Firm's Registration No.: 105834W**



  
**Vikas Asawa**  
**Partner**

**Membership No.: 172133**

**UDIN: 24172133BKALMW5291**

**Place: Mumbai**

**Date: November 14, 2024**

**Office: 1302/1303, Solaris One, Vijay Nagar, Opp. Teli Gali, Andheri (East), 400069**

**Head office: 10-11, Third Floor, Esplanade Building, 3 A K Naik Marg (Bestian Road), Near New Empire Cinema, Fort, CST, Mumbai 400 001**

Tel.: +91-22-22077472/22072620, E-mail: [info@maheshwariandco.in](mailto:info@maheshwariandco.in), Website: [www.maheshwariandco.in](http://www.maheshwariandco.in)



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## TEJNAKSH HEALTHCARE LIMITED

CIN : L85100MH2008PLC179034

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### STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Rs. in Lakhs (Unless otherwise stated)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>						
Revenue From Operations	197.98	217.55	205.98	415.53	397.79	822.15
Other Income	8.21	6.90	7.50	15.11	14.82	27.84
<b>Total Revenue (I)</b>	<b>206.19</b>	<b>224.45</b>	<b>213.48</b>	<b>430.64</b>	<b>412.61</b>	<b>849.99</b>
<b>Expenses</b>						
Cost of materials consumed	(1.01)	1.10	3.06	0.09	6.93	15.78
Purchase of stock-in-trade	19.96	15.96	12.58	35.92	32.79	62.17
Changes in inventories of finished goods, work-in-progress and Stock-in-trade	(3.31)	4.48	(4.13)	1.17	(5.03)	(9.86)
Employee benefits expense	18.43	19.88	19.48	38.31	40.40	79.33
Finance costs	10.57	11.76	17.31	22.33	34.05	68.59
Depreciation and amortization expense	26.68	20.00	20.11	46.68	40.26	80.02
Other expenses	71.65	73.20	78.25	144.85	174.21	310.80
<b>Total expenses (II)</b>	<b>142.97</b>	<b>146.38</b>	<b>146.70</b>	<b>289.35</b>	<b>323.57</b>	<b>606.83</b>
<b>Profit before tax (I) -(II)</b>	<b>63.22</b>	<b>78.07</b>	<b>66.78</b>	<b>141.29</b>	<b>89.04</b>	<b>243.16</b>
<b>Tax expense</b>						
Current tax	12.61	15.82	11.72	28.43	12.31	40.92
Adjustment of tax relating to earlier period	-	-	0.39	-	0.39	0.39
Deferred tax	(5.69)	3.88	5.12	(1.81)	10.42	20.60
<b>Total Tax expense</b>	<b>6.92</b>	<b>19.70</b>	<b>17.23</b>	<b>26.62</b>	<b>23.12</b>	<b>61.91</b>
<b>Profit for the period</b>	<b>56.30</b>	<b>58.37</b>	<b>49.55</b>	<b>114.67</b>	<b>65.92</b>	<b>181.25</b>
<b>OTHER COMPREHENSIVE INCOME (OCI)</b>						
Other comprehensive income not to be reclassified to profit and loss in subsequent periods:						
Actuarial gain/(loss) on liabilities	0.62	0.62	0.42	1.24	0.85	2.48
Income tax effect	(0.15)	(0.16)	(0.11)	(0.31)	(0.21)	(0.62)
<b>Total Other Comprehensive Income, Net of taxes</b>	<b>0.47</b>	<b>0.46</b>	<b>0.31</b>	<b>0.93</b>	<b>0.64</b>	<b>1.86</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAXES</b>	<b>56.77</b>	<b>58.83</b>	<b>49.86</b>	<b>115.60</b>	<b>66.56</b>	<b>183.11</b>
<b>Paid up Equity Share Capital (face value Rs. 5/- each.)</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>
Reserves and surplus during the previous year						1,261.98
Basic and Diluted Earning Per Share (INR)	0.31	0.29	0.24	0.56	0.57	0.89

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES		
Rs. in Lakhs (Unless otherwise stated)		
Particulars	September 30, 2024	March 31, 2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,827.06	1,861.89
(b) Goodwill	350.00	350.00
(c) Right-of-use assets	0.23	0.70
(d) Other Intangible Assets	1.00	1.03
(e) Intangible Assets Under Development	115.25	107.25
(f) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	10.52	30.47
(g) Other Non-Current Assets	6.02	8.32
	<b>2,416.09</b>	<b>2,465.66</b>
<b>Current assets</b>		
(a) Inventories	43.29	44.46
(b) Financial Assets		
(i) Trade Receivables	48.73	45.20
(ii) Cash and Cash Equivalents	124.23	141.19
(iii) Bank Balances Other than (ii) above	-	252.94
(iv) Other Financial Assets	307.55	8.15
(c) Other Current Assets	16.88	15.93
(d) Current tax Assets (net)	42.71	37.90
	<b>583.39</b>	<b>545.78</b>
<b>TOTAL</b>	<b>2,999.48</b>	<b>3,011.43</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,377.59	1,261.98
<b>Total equity</b>	<b>2,393.27</b>	<b>2,277.66</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	287.48	410.94
(ii) Other Financial Liabilities	57.52	55.81
(b) Deferred Tax liabilities (Net)	125.71	127.52
(c) Other Non Current Liabilities	1.03	-
(d) Non Current Provision	10.27	10.18
	<b>482.01</b>	<b>604.45</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	0.26	0.76
(iii) Trade Payables		
Micro and Small Enterprises	-	0.06
Others	20.21	13.65
(iv) Other Financial Liabilities	74.58	86.69
(b) Other Current Liabilities	23.64	22.70
(c) Current Provision	5.51	5.47
	<b>124.20</b>	<b>129.32</b>
<b>TOTAL</b>	<b>2,999.48</b>	<b>3,011.43</b>

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## STANDALONE STATEMENT OF CASH FLOW

Rs. in Lakhs (Unless otherwise stated)

Particulars	September 30, 2024	September 30, 2023
	Unaudited	Unaudited
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	141.29	89.04
<b>Adjustments for:</b>		
Depreciation and amortisation	46.68	40.24
(Gain)/Loss on disposal of property, plant and equipment	-	-
Finance Cost	22.33	31.75
Interest Income	(8.84)	(8.98)
Bad debts	-	25.83
Net gain/(loss) on financial Instruments	-	(0.05)
Provision for gratuity	1.04	0.35
<b>Operating profit before working capital changes</b>	<b>202.50</b>	<b>178.18</b>
<b>Changes in operating assets and liabilities</b>		
(increase) / decrease in trade receivables	(3.53)	21.17
(increase) / decrease in other financial assets	(279.45)	(19.74)
(increase) / decrease in inventories	1.17	(6.02)
(increase) / decrease in other assets	1.35	45.30
Increase / (decrease) in trade payables	6.50	(5.20)
Increase / (decrease) in Other Liabilities	1.97	(13.51)
(increase) / decrease in other financial liabilities	(10.40)	0.57
<b>Cash generated from operations</b>	<b>(79.89)</b>	<b>200.75</b>
Income tax paid (net)	33.24	(10.00)
<b>Net cash inflow from operating activities</b>	<b>(113.13)</b>	<b>190.75</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment for property, plant and equipment and Intangibles	(11.32)	(23.14)
Intangible assets under development	(8.00)	(6.00)
Movement in other bank balances	252.94	(112.19)
Purchase of Investment	-	-
Change in other non current assets	-	-
Dividend received	-	-
Proceeds From partnership Firm	-	-
Interest received	8.84	8.98
<b>Net cash outflow from investing activities</b>	<b>242.46</b>	<b>(132.35)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of non current borrowings	(123.46)	(25.42)
Repayment of current borrowings	-	(5.50)
Interest element of lease payment	(0.50)	(0.54)
Interest paid	(22.33)	(31.60)
<b>Net cash inflow/ (outflow) financing activities</b>	<b>(146.29)</b>	<b>(63.06)</b>
Net increase / (decrease) in cash and cash equivalents	(16.96)	(4.66)
Cash and cash equivalents at the beginning of the year	141.19	65.82
Exchange gain loss on Cash and cash equivalents	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>124.23</b>	<b>61.16</b>
Reconciliation of cash and cash equivalent as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks in current account	38.23	55.65
cash on hand	86.00	5.51
<b>Balance as per statement of cash flow</b>	<b>124.23</b>	<b>61.16</b>

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## Notes to the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024

1. The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024. The Statutory Auditors of the Company have carried out a limited review of the standalone unaudited financial results for the quarter and half year ended on September 30, 2024. Their limited review report does not have any modification.
2. The above unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
3. Figures for the quarter ended September 30, 2024 are derived from figures between the figures in respect of the period ended September 30, 2024, and figures for the quarter ended June 30, 2024.
4. As the Company operates in Single Segment only i.e. Medical and Healthcare Services, it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
5. Figures for the previous year/periods have been regrouped and reclassified to confirm the classification of the current year/period, where necessary.



For and behalf of Board of Directors of  
**Tejnaksh Healthcare Limited**

**Dr. A. V. Rawandale**  
Managing Director  
DIN: 02005733

Date: November 14, 2024

Place: Mumbai

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Tejnakh Healthcare Limited for the Quarter and Half year ended September 30, 2024 pursuant to the Regulation 33 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To The Board of Directors of Tejnakh Healthcare Limited**


1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Tejnakh Healthcare Limited** (hereinafter referred to as 'the Parent') and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2024 (the 'Statement'), attached herewith, being submitted by the Parent pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations)
2. This Statement which is the responsibility of the Parent's Management and has been 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 ('the Act') as amended, read with relevant rules issued thereunder ('Ind AS 34') and other recognized accounting principles generally accepted in India and is in compliance with the regulations. 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. 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 specified under section 143(10) of the Act 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. Holding Company: Tejnakh Healthcare Limited
  - b. Subsidiary: Tej Vedaant Healthcare Private Limited
5. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For Maheshwari & Co.**  
**Chartered Accountants**  
**Firm's Registration No.: 105834W**

  
**Vikas Asawa**  
**(Partner)**  
**Membership No.: 172133**

**Place: Mumbai**  
**Date: November 14, 2024**

**UDIN: 24172133BKALMX7532**

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Particulars	Quarter Ended			Six Month Ended		Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>						
Revenue From Operations	336.86	312.39	309.21	649.25	611.72	1,217.51
Other Income	8.58	7.22	8.23	15.80	16.27	30.66
<b>Total Revenue (I)</b>	<b>345.44</b>	<b>319.61</b>	<b>317.44</b>	<b>665.05</b>	<b>627.99</b>	<b>1,248.17</b>
<b>Expenses</b>						
Cost of materials consumed	(1.01)	1.10	3.85	0.09	6.93	15.78
Purchase of stock-in-trade	4.07	31.61	27.12	35.68	65.30	124.33
Changes in Inventories of finished goods,work-in-progress and Stock-in-Trade	(5.18)	2.90	(4.47)	(2.28)	(6.18)	(13.33)
Employee benefits expense	34.51	34.84	33.51	69.35	69.48	136.88
Finance costs	10.58	11.77	16.31	22.35	32.07	64.44
Depreciation and amortization expense	30.62	22.80	22.81	53.42	45.32	90.59
Other expenses	188.80	135.02	136.49	323.82	311.01	591.98
<b>Total expenses (II)</b>	<b>262.39</b>	<b>240.04</b>	<b>235.62</b>	<b>502.43</b>	<b>523.93</b>	<b>1,010.66</b>
<b>Profit before tax (I) -(II)</b>	<b>83.05</b>	<b>79.57</b>	<b>81.82</b>	<b>162.62</b>	<b>104.06</b>	<b>237.50</b>
<b>Tax expense</b>						
Current tax	18.15	15.82	15.10	33.97	15.68	40.92
Adjustment of tax relating to earlier period	-	-	0.70	-	0.70	1.01
Deferred tax	(0.41)	4.32	5.72	3.91	10.83	19.18
<b>Total Tax expense</b>	<b>17.74</b>	<b>20.14</b>	<b>21.52</b>	<b>37.88</b>	<b>27.21</b>	<b>61.11</b>
<b>Profit for the period</b>	<b>65.31</b>	<b>59.43</b>	<b>60.30</b>	<b>124.74</b>	<b>76.85</b>	<b>176.40</b>
<b>OTHER COMPREHENSIVE INCOME (OCI)</b>						
Other comprehensive income not to be reclassified to profit and loss in subsequent periods:						
Actuarial gain/(loss) on liabilities	0.78	0.78	0.42	1.56	1.62	3.12
Income tax effect	(0.21)	(0.20)	(0.11)	(0.41)	(0.41)	(0.78)
<b>Total Other Comprehensive Income , Net of taxes</b>	<b>0.57</b>	<b>0.58</b>	<b>0.31</b>	<b>1.15</b>	<b>1.21</b>	<b>2.34</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAXES</b>	<b>65.88</b>	<b>60.01</b>	<b>60.61</b>	<b>125.89</b>	<b>78.06</b>	<b>178.74</b>
<b>Profit for the year attributable to:</b>						
Equity holders of the parent	61.51	59.54	57.82	121.05	73.75	177.61
Non-controlling interests	3.37	0.33	3.25	3.70	3.10	(1.21)
<b>Other comprehensive income for the year attributable to:</b>						
Equity holders of the parent	0.54	0.55	0.83	1.09	1.36	2.21
Non-controlling interests	0.03	0.03	(0.22)	0.06	(0.15)	0.12
<b>Total comprehensive income for the year attributable to:</b>						
Equity holders of the parent	62.05	60.09	58.64	122.14	75.11	179.82
Non-controlling interests	3.40	0.36	3.03	3.76	2.96	(1.09)
<b>Paid up Equity Share Capital (face value Rs. 5/- each.)</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>	<b>1,015.68</b>
<b>Basic and Diluted Earning Per Share (INR)</b>	<b>0.31</b>	<b>0.29</b>	<b>0.28</b>	<b>0.60</b>	<b>0.36</b>	<b>0.87</b>

*Sawandak*





# TEJNAKSH HEALTHCARE LIMITED

Corp. Off. : A 601, Floor No. 6, Kailash Business Park, Veer Savarkar Marg, Vikroli (W), Mumbai - 400079

Head Off. : Institute of Urology, Sakri Road, Dhule - 424001

CIN : L85100MH2008PLC179034, Email : instituteofurology@gmail.com

Website : www.tejnaksh.com | Tel No. : 022 - 2754 2311, 02562 - 245322/ 245995

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(₹ in lacs)	
	September 30, 2024	March 31, 2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,940.97	1,969.24
(b) Goodwill	350.00	350.00
(c) Right-of-use assets	0.72	1.45
(d) Other Intangible Assets	1.00	1.03
(e) Intangible Assets Under Development	115.25	107.25
(f) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	33.93	53.27
(g) Other Non-Current Assets	0.71	9.93
	<b>2,442.59</b>	<b>2,492.16</b>
<b>Current assets</b>		
(a) Inventories	85.14	80.90
(b) Financial Assets		
(i) Trade Receivables	60.50	52.34
(ii) Cash and Cash Equivalents	173.93	172.07
(iii) Bank Balances Other than (ii) above	-	252.94
(iv) Other Financial Assets	360.37	10.92
(c) Other Current Assets	24.14	18.35
(d) Current tax Assets (net)	61.06	55.71
	<b>765.14</b>	<b>643.24</b>
<b>TOTAL</b>	<b>3,207.73</b>	<b>3,135.40</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1015.68	1,015.68
(b) Other Equity	1463.1	1,340.96
<b>Equity attributable to equity holders of the parent</b>	<b>2,478.78</b>	<b>2,356.64</b>
<b>Total equity</b>	<b>2,546.13</b>	<b>2,420.23</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	287.49	410.94
(ii) Other Financial Liabilities	57.52	5.81
(b) Deferred Tax liabilities (Net)	135.11	130.60
(c) Other Non Current Liabilities	1.03	-
(d) Non Current Provision	16.02	15.52
	<b>497.16</b>	<b>562.87</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liabilities	0.54	1.56
(iii) Trade Payables		
Micro and Small Enterprises	-	0.17
Others	42.21	21.94
(iv) Other Financial Liabilities	86.92	95.71
(b) Other Current Liabilities	27.74	26.03
(c) Current Provision	7.03	6.90
	<b>164.44</b>	<b>152.31</b>
<b>TOTAL</b>	<b>3,207.73</b>	<b>3,135.40</b>

*Signature*





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## CONSOLIDATED STATEMENT OF CASH FLOW

Rs. in Lacs

Particulars	September 30, 2024	September 30, 2023
	Unaudited	Unaudited
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	162.63	104.07
<b>Adjustments for:</b>		
Depreciation and amortisation	53.42	45.32
Finance Cost	22.23	31.82
Interest Income	(9.46)	(10.28)
Bad debts	-	31.12
Net gain/(loss) on financial Instruments	-	0.01
Provision for gratuity	0.63	0.37
<b>Changes in operating assets and liabilities</b>		
(increase) / decrease in trade receivables	(8.16)	20.50
(increase) / decrease in other financial assets	(330.11)	(21.93)
(increase) / decrease in inventories	(4.24)	(7.17)
(increase) / decrease in other assets	3.43	39.57
increase / (decrease) in trade payables	20.10	(1.19)
increase / (decrease) in other financial liabilities	42.92	(0.99)
increase / (decrease) in other liabilities	2.75	(12.56)
<b>Cash generated from operating activities</b>	<b>(43.87)</b>	<b>218.66</b>
Less: Income taxes (paid)/ refund	(39.32)	(13.00)
<b>Net cash flow from operating activities</b>	<b>(83.19)</b>	<b>205.66</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment for property, plant and equipment and	(22.65)	(49.53)
Intangible assets under development	(8.00)	(6.00)
Movement in other bank balances	252.94	(80.06)
Interest received	9.46	10.28
<b>Net cash outflow from investing activities</b>	<b>231.75</b>	<b>(125.31)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of non current borrowings	(123.45)	(25.42)
Principal element of lease payment	(1.02)	(1.07)
Interest paid	(22.23)	(31.68)
<b>Net cash inflow/ (outflow) financing activities</b>	<b>(146.70)</b>	<b>(58.17)</b>
Net increase / (decrease) in cash and cash equivalents	1.86	22.18
Cash and cash equivalents at the beginning of the year	172.07	99.42
<b>Cash and cash equivalents at the end of the year</b>	<b>173.93</b>	<b>121.60</b>
Reconciliation of cash and cash equivalent as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks in current account	61.65	92.66
cash on hand	112.28	28.94
<b>Balance as per statement of cash flow</b>	<b>173.93</b>	<b>121.60</b>

*Lawanda*







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## Notes to the Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024

1. The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2024. The Statutory Auditors of the Company have carried out a limited review of the consolidated unaudited financial results for the quarter and half year ended on September 30, 2024. Their limited review report does not have any modification.
2. The above unaudited Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
3. Figures for the quarter ended September 30, 2024 are derived from figures between the figures in respect of the period ended September 30, 2024, and figures for the quarter ended June 30, 2024.
4. As the Group operates in Single Segment only i.e. Medical and Healthcare Services, it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
5. Figures for the previous year/periods have been regrouped and reclassified to confirm the classification of the current year/period, where necessary.



For and behalf of Board of Directors of  
**Tejnaksh Healthcare Limited**

**Dr. A. V. Rawandale**  
Managing Director  
DIN: 02005733

Date: November 14, 2024

Place: Mumbai