



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

Date: 28-05-2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai — 400 001

Dear Sir/Madam,

Scrip Code: 539428

Sub: Submission of Audited Financial Results (Standalone & Consolidated) for the Quarter ended and Year End on 31ST March, 2024.

Please find the enclosed herewith Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended on **31ST March, 2024** along with Auditors Report thereon approved by the Board of Directors of the Company at its Meeting held on Tuesday, May 28th, 2024 at A 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai — 400079 at 2.00 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





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To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

Script Code: 539428

Dear Sir/Madam,

Subject: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ending March 2024.

In reference to the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, all listed entities whose specified securities or debt securities or non-convertible redeemable preference shares are listed with the Exchange are requested to provide the following details along with the Annual financial results for the financial year ending March 2024, as the case may be.

- Outstanding Qualified Borrowings at the start of the financial year Rs. 6.38 (Rs. In Crores)
- Outstanding Qualified Borrowings at the end of the financial year Rs.4.78 (Rs. In Crores)
- Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in. - NOT APPLICABLE
- Incremental borrowing done during the year (qualified borrowing) NOT APPLICABLE
- Borrowings by way of issuance of debt securities during the year NOT APPLICABLE

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For Tejnaksh Healthcare Limited

Dr. Ashish V. Rawandale

Managing Director

DIN: - 02005733





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28-05-2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Scrip Code: 539428

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, in respect of Audit Report for the year ended March 31,2024.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we do hereby confirm that the Statutory Auditors of the Company M/s. P. D. Dalal & Co., Chartered Accountants, have issued an Audit Report with unmodified Opinion on Annual Audited (Standalone and Consolidated) Financial Results for the year ended on March 31, 2024.

This is for your information and record.

Thanking you.

For Tejnaksh Healthcare Limited

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





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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH, 2024

Amount Rs. in Lacs

Sl.No.	Particulars	Quarter Ended			Year Ended	
		March 31,2024	December 31,2023	March 31,2023	March 31,2024	March 31,2023
		(Ref note no. 3)	(Unaudited)	(Ref note no. 3)	(Audited)	(Audited)
1	REVENUE					
(a)	Revenue from operations (net)	214.25	210.11	165.45	822.15	733.51
(b)	Other income	6.46	6.57	10.11	27.84	23.56
	Total Revenue (I)	220.70	216.68	175.56	849.99	757.08
2	EXPENSES					
(a)	Cost of Materials Consumed	5.98	2.87	13.19	15.78	13.19
(b)	Purchases of stock-in-trade	16.32	13.06	2.95	62.17	57.08
(c)	Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	(7.65)	2.83	26.07	(9.86)	16.52
(d)	Employee benefits expense	20.31	18.62	21.13	79.33	77.92
(e)	Finance costs	14.97	19.57	17.54	68.59	61.31
(f)	Depreciation and amortization expense	19.69	20.09	20.09	80.02	79.02
(g)	Other expenses	70.16	66.43	71.48	310.80	255.76
	Total Expenses (II)	139.78	143.48	172.45	606.83	560.80
3	Profit before tax (I) - (II)	80.92	73.20	3.11	243.16	196.28
4	Tax expense:					
(a)	Current tax	15.30	13.32	(5.19)	40.92	24.96
(b)	Adjustment of tax relating to earlier periods	-	-	8.78	0.39	8.78
(c)	Deferred tax	5.08	5.10	6.08	20.60	24.54
	Total Tax Expenses	20.37	18.42	9.67	61.91	58.28
5	Profit for the Period	60.55	54.78	(6.56)	181.25	137.99
6	OTHER COMPREHENSIVE INCOME					
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:					
	Actuarial gain / (loss) on liabilities	1.21	0.42	0.84	2.48	1.69
	Income tax effect	(0.31)	(0.11)	(0.21)	(0.62)	(0.43)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-
	Other Comprehensive income for the period, net of tax	0.91	0.32	0.63	1.86	1.27
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	61.46	55.10	(5.93)	183.10	139.26
7	Paid up Equity Share Capital (Face value Rs 5/- each.)	1,015.68	1,015.68	1,015.68	1,015.68	1,015.68
8	Basic and Diluted earnings per share (INR)	0.30	0.27	(0.03)	0.89	0.68

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH, 2024

Amount Rs. in Lacs

Particulars	March 31, 2024	March 31, 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,861.89	1,898.65
(b) Goodwill	350.00	350.00
(c) Right-of-use assets	0.70	1.74
(d) Other Intangible Assets	1.03	0.79
(e) Intangible Assets Under Development	107.25	95.25
(f) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	30.47	32.44
(g) Other Non-Current Assets	8.32	15.24
	2,465.66	2,500.11
Current assets		
(a) Inventories	44.46	33.61
(b) Financial Assets		
(i) Trade Receivables	45.20	129.74
(ii) Cash and Cash Equivalents	141.19	65.82
(iii) Bank Balances Other than (ii) above	252.94	181.59
(iv) Other Financial Assets	8.15	7.90
(c) Other Current Assets	15.93	51.08
(d) Current tax Assets	37.90	10.56
	545.78	480.30
TOTAL	3,011.43	2,980.42
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,261.98	1,078.88
	2,277.66	2,094.56
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	410.94	587.70
(ii) Other financial liabilities	55.81	52.10
(b) Deferred Tax liabilities (Net)	127.52	106.29
(c) Other Non Current Liabilities	-	4.83
(d) Non Current Provision	10.18	10.10
	604.45	761.03
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	5.50
(ii) Lease Liabilities	0.76	1.76
(iii) Trade Payables		
Micro and Small Enterprises	0.06	-
Others	13.65	28.05
(iv) Other financial liabilities	86.69	68.54
(b) Other Current Liabilities	22.70	15.70
(c) Current Provision	5.47	5.28
	129.32	124.83
TOTAL	3,011.43	2,980.42






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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2024

Particulars	Amount Rs. in Lacs	
	March 31, 2024 (Audited)	March 31, 2023 (Audited)
Profit before tax	243.16	196.28
Adjustments for:		
Depreciation and amortisation expense	80.02	77.42
Interest Income	(17.95)	(9.49)
Finance costs	63.95	59.86
Bad Debts	40.62	1.30
Net (Gain)/loss on financial instruments	(0.05)	(0.09)
Provision for Gratuity	0.27	0.70
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	43.91	(85.81)
(Increase)/Decrease in inventories	(10.84)	15.20
Increase/(decrease) in trade payables	(14.34)	12.76
(Increase) in other financial assets	1.77	(25.44)
(Increase)/decrease in other assets	47.80	(12.04)
Increase/(decrease) in other financial liabilities	6.03	(2.86)
Increase/(decrease) in other liabilities	(36.67)	(76.30)
Cash generated from operations	447.68	151.49
Less: Income taxes (paid)/refund	(33.07)	38.83
Net cash inflow from operating activities	414.61	190.32
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(42.46)	(68.70)
Proceeds from disposal of property, plant and equipment and Intangibles	-	0.80
Intangible asset under development	(12.00)	(11.12)
Other bank balances	(71.35)	(28.69)
Interest received	17.95	9.49
Net cash outflow from investing activities	(107.86)	(98.22)

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CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	(162.04)	-
Repayment of non current borrowings	-	(60.34)
Proceeds from current borrowings	(5.50)	2.17
Repayment of current borrowings	(1.00)	-
Principal element of lease payment	(62.84)	-
Interest paid		(58.93)
Net cash inflow (outflow) from financing activities	(231.38)	(117.10)
Net increase (decrease) in cash and cash equivalents	75.37	(25.00)
Cash and Cash Equivalents at the beginning of the financial year	65.82	90.82
Cash and Cash Equivalents at end of the year	141.19	65.82
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks in current accounts	45.95	22.51
Cash on hand	95.24	43.31
Balances per statement of cash flows	141.19	65.82

Notes:

1. The above audited standalone financial results have been reviewed by the Audit Committee, and the Board of Directors has approved the above results at their respective meetings held on 28th May, 2024. The statutory auditors have expressed an unmodified opinion on the audited standalone financial results for the year ended 31st March, 2024.

2. These statements have 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 recognised accounting practices and policies to the extent applicable.

3. The figures for the corresponding previous years/periods have been regrouped/reclassified wherever necessary, to make them comparable.

The figures for the last quarter are the balancing figure between audited figures in respect of the full financial year and the reviewed year-to-date figures upto the third quarter of the respective financial year.






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4. The company's operating segment is Medical and Healthcare Services. Since the company has a single operating segment, disclosure pertaining to segments is not applicable.

5. The company has subdivided equity shares, each with a face value of Rs. 10/-, into equity shares with a face value of Rs. 5/- each, fully paid up, as approved by the shareholders at an extraordinary general meeting held on 24th June 2023, with the record date set as 19th July 2023. In accordance with Ind AS 33 (Earnings Per Share), the earnings per share have been retrospectively adjusted.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited

(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

May 28, 2024





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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH, 2024

Sl.No.	Particulars	Quarter Ended			Year Ended	
		March 31,2024	December 31,2023	March 31,2023	March 31,2024	March 31,2023
		(Ref note no. 3)	(Un Audited)	(Ref note no. 3)	(Audited)	(Audited)
1	REVENUE					
(a)	Revenue from operations (net)	292.20	313.59	265.21	1,217.51	1,172.70
(b)	Other income	7.05	7.34	14.23	30.68	30.72
	Total Revenue (I)	299.25	320.92	279.44	1,248.17	1,203.42
2	EXPENSES					
(a)	Cost of Materials Consumed	6.00	2.85	13.19	15.78	13.19
(b)	Purchases of stock-in-trade	28.58	30.45	16.42	124.33	121.05
(c)	Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	(9.63)	2.48	22.57	(13.33)	6.88
(d)	Employee benefits expense	35.13	32.27	36.92	136.88	137.22
(e)	Finance costs	13.85	18.52	17.03	64.44	60.80
(f)	Depreciation and amortization expense	22.57	22.70	22.39	90.59	87.38
(g)	Other expenses	141.29	139.68	139.60	591.98	525.64
	Total Expenses (II)	237.80	248.94	268.13	1,010.66	962.17
3	Profit before tax (I) - (II)	61.45	71.98	11.31	237.50	281.25
4	Tax expense:					
(a)	Current tax	12.41	12.82	(3.39)	40.92	38.49
(b)	Adjustment of tax relating to earlier periods	0.31	-	8.78	1.01	8.78
(c)	Deferred tax	3.06	5.29	6.35	19.18	24.85
	Total Tax Expenses	15.78	18.11	11.73	61.11	72.12
5	Profit for the year	45.67	53.87	(0.42)	176.40	179.13
6	OTHER COMPREHENSIVE INCOME					
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:					
	Actuarial gain / (loss) on liabilities	0.68	0.81	0.85	3.12	3.25
	Income tax effect	(0.17)	(0.20)	(0.21)	(0.78)	(0.82)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-
	Other Comprehensive income for the year, net of tax	0.51	0.61	0.63	2.33	2.43
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	46.18	54.48	0.21	178.73	181.56
7	Profit for the year attributable to:					
	Equity holders of the parent	49.83	54.03	(2.54)	177.61	168.27
	Non-controlling interests	(4.16)	(0.16)	2.12	(1.21)	10.87
8	Other comprehensive income for the year attributable to:					
	Equity holders of the parent	0.17	0.68	1.21	2.21	2.72
	Non-controlling interests	0.34	(0.07)	(0.58)	0.12	(0.29)
9	Total comprehensive income for the year attributable to:					
	Equity holders of the parent	50.00	54.71	(1.32)	179.82	170.99
	Non-controlling interests	(3.82)	(0.23)	1.54	(1.09)	10.58
10	Paid up Equity Share Capital (Face value Rs 5/- each.)	1,015.68	1,015.68	1,015.68	1,015.68	1,015.68
11	Basic and Diluted earnings per share (INR)	0.25	0.27	(0.01)	0.87	0.83

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH, 2024

Particulars	Amount Rs. in Lacs	
	March 31, 2024	March 31, 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,969.24	1,987.45
(b) Goodwill	350.00	350.00
(c) Right-of-use assets	1.45	3.48
(d) Other Intangible Assets	1.03	0.79
(e) Intangible Assets Under Development	107.25	95.25
(f) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	53.27	52.24
(g) Other Non-Current Assets	9.93	17.13
	2,492.16	2,506.34
Current assets		
(a) Inventories	80.90	66.58
(b) Financial Assets		
(i) Trade Receivables	52.34	157.67
(ii) Cash and Cash Equivalents	172.07	99.42
(iii) Bank Balances Other than (ii) above	252.94	213.73
(iv) Other Financial Assets	10.92	9.91
(c) Other Current Assets	18.35	52.59
(d) Current tax Asset	55.71	16.32
	643.24	616.22
TOTAL	3,135.40	3,122.57
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,340.96	1,161.14
Equity attributable to equity holders of the parent	2,356.64	2,176.82
Non Controlling Interest	63.59	64.68
Total Equity	2,420.23	2,241.50
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	410.94	587.70
(ii) Other financial liabilities	5.81	6.37
(b) Deferred Tax liabilities (Net)	130.60	110.64
(c) Other Non Current Liabilities	-	0.60
(d) Non Current Provision	15.52	14.63
	562.87	719.93
Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	1.56	3.52
(ii) Trade Payables		
Micro and Small Enterprises	0.17	-
Others	21.94	54.31
(iii) Other financial liabilities	95.71	77.79
(b) Other Current Liabilities	26.03	18.99
(c) Current Provision	6.90	6.52
	152.31	161.14
TOTAL	3,135.40	3,122.57

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AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2024

Particulars	Amount Rs. in Lacs	
	March 31, 2024 (Audited)	March 31, 2023 (Audited)
Profit before tax	237.50	251.25
Adjustments for:		
Depreciation and amortisation expense	90.59	87.38
Interest Income	(20.53)	(13.35)
Finance costs	64.06	60.17
Bad Debts	54.78	6.48
Net (Gain)/loss on financial instruments	0.01	(0.04)
Provision for Gratuity	1.26	0.66
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	50.55	(107.46)
(Increase)/Decrease in inventories	(14.32)	5.56
Increase/(decrease) in trade payables	(32.20)	15.65
(Increase) in other financial assets	(2.04)	(25.54)
(Increase)/decrease in other assets	35.53	(18.20)
Increase/(decrease) in other financial liabilities	1.55	2.87
Increase/(decrease) in other liabilities	(32.38)	(95.27)
Cash generated from operations	434.36	170.18
Less: Income taxes (paid)/refund	(33.49)	42.10
Net cash inflow from operating activities	400.87	212.28
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(70.59)	(82.64)
Proceeds from disposal of property, plant and equipment and Intangibles	-	0.80
Intangible asset under development	(12.00)	(11.12)
Other bank balances	(39.21)	(60.83)
Interest received	20.53	13.35
Net cash outflow from investing activities	(101.26)	(140.44)

(Signature)





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CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of non current borrowings	(162.04)	(60.34)
Principal element of lease payment	(1.96)	-
Interest paid	(62.96)	(59.24)
Net cash inflow (outflow) from financing activities	(226.96)	(119.58)
Net increase (decrease) in cash and cash equivalents	72.65	(47.74)
Cash and Cash Equivalents at the beginning of the financial year	99.42	147.16
Cash and Cash Equivalents at end of the year	172.07	99.42
Reconciliation of cash and cash equivalents as per the cash flow statement: Cash and cash equivalents as per above comprise of the following:		
Balances with banks in current accounts	53.19	31.29
Cash on hand	118.88	68.13
Balances per statement of cash flows	172.07	99.42

Notes:

1. The above audited consolidated financial results have been reviewed by the Audit Committee, and the Board of Directors has approved the above results at their respective meetings held on 28th May, 2024. The statutory auditors have expressed an unmodified opinion on the audited consolidated financial results for the year ended 31st March, 2024.

2. These statements have 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 recognised accounting practices and policies to the extent applicable.

3. The figures for the corresponding previous years/periods have been regrouped/reclassified wherever necessary, to make them comparable.

The figures for the last quarter are the balancing figure between audited figures in respect of the full financial year and the reviewed year-to-date figures upto the third quarter of the respective financial year.





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

4. The Group's operating segment is 'Medical and Healthcare Services. Since the Group has a single operating segment disclosure pertaining to segments is not applicable.

5. The Holding company has subdivided equity shares, each with a face value of Rs. 10/-, into equity shares with a face value of Rs. 5/- each, fully paid up, as approved by the shareholders at an extraordinary general meeting held on 24th June 2023, with the record date set as 19th July 2023. In accordance with Ind AS 33 (Earnings Per Share), the earnings per share have been retrospectively adjusted.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited

(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

May 28, 2024



Independent Auditor's Report on the Quarterly and Year to Date Audited 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

To
The Board of Directors of
Tejnaksh Healthcare Limited,
Mumbai

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date standalone financial results of **M/s. Tejnaksh Healthcare Limited** ("the Company") for the quarterly and year ended March 31, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31st 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements for the year ended March 31, 2024. The Board of Directors of the Company



are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance "with Regulations 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance "with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For and on behalf of
P.D.Dalal & Co.
Chartered Accountants
Firm Registration No.102047W

Aashish S. Kakaria

(Aashish S. Kakaria)

Partner

Membership No.102915
UDIN : 24102915BKEKYS6316

Mumbai
28th May, 2024



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Tejnaksh Healthcare Limited,
Mumbai

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated quarterly and year to date consolidated financial results of **M/s. Tejnaksh Healthcare Limited (The Company)**, and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report on separate financial statement/ financial information of the subsidiary, the Statement:

- i. includes the results of the following entity: **Tej Vedaant Healthcare Private Limited (Subsidiary)**.
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income other financial information of the company for the quarter and year ended March 31st 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company including its associates in accordance with the applicable Indian accounting standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the company included in the group are responsible for assessing the ability of the Company and of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company included in the Group are also responsible for overseeing the financial reporting process of the Company included in the Group.

Auditor's Responsibility for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit



procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

1. The accompanying Statement includes the audited financial statements and other financial information, in respect of Tej Vedaant Healthcare Private Limited (Subsidiary), whose financial statements as considered in the Statement which have been audited by us.
2. The Statement includes the statements for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us.

For and on behalf of
P.D.Dalal & Co.
Chartered Accountants
Firm Reg.No.102047W

Aashish S. Kakaria

(Aashish S. Kakaria)
Partner
Membership No.102915
UDIN: 24102915BKEKYT1566



Mumbai
28th May, 2024

