



TEJNAKSH HEALTHCARE LIMITED

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

CIN : L85100MH2008PLC179034, Email : instituteofurology@gmail.com

Website : www.tejnaksh.com | Tel No. : 022 - 2754 2311

11th November 2023

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Scrip Code: 539428

Sub: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In continuation of our Letter dated 2th November, 2023 we wish to inform you that a meeting of the Board of Directors of the Company was held on **Saturday, 11th November, 2023 at A 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai – 400079 at 4.00 p.m.** and has transacted the following:-

1. Considered and approved Un-Audited Financial Results (Standalone & Consolidated) for the quarter ended on 30th September 2023 and took note of Limited Review Report thereon, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The meeting of Board of Directors commenced at 4.00 p.m. and concluded at 5.00 pm

This is for your information and record.

Thanking you.

For Tejnaksh Healthcare Limited

Ashish V. Rawandale

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



Independent Auditor's Limited Review Report on quarterly and year to date unaudited Standalone Ind AS Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Tejnaksh Healthcare Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of Tejnaksh Healthcare Limited ("the Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to



be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **P.D.Dalal & Co.**
Chartered Accountants
ICAI Firm Registration No.102047W

Aashish

(Aashish S. Kakaria)

Partner

Membership No.102915

UDIN: 23102915BGSKQE6316



Mumbai

11th November, 2023



TEJNAKSH HEALTHCARE LIMITED

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER, 2023

(Rs. in Lacs)

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2023	June 30,2023	September 30,2022	September 30,2023	September 30,2022	March 31,2023
		(Refer note 2)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE						
(a)	Revenue from operations (net)	205.98	191.81	216.82	397.79	402.60	733.51
(b)	Other income	7.50	7.32	4.90	14.82	9.24	23.56
	Total Revenue (I)	213.48	199.13	221.72	412.61	411.84	757.08
2	EXPENSES						
(a)	Cost of Materials Consumed	3.08	3.85	-	6.93	-	13.19
(b)	Purchases of stock-in-trade	12.59	20.20	19.31	32.79	35.88	57.08
(c)	Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	(4.13)	(0.91)	(3.07)	(5.03)	(0.39)	16.52
(d)	Employee benefits expense	19.48	20.92	19.32	40.40	37.01	77.92
(e)	Finance costs	17.31	16.73	14.94	34.05	28.46	61.31
(f)	Depreciation and amortization expense	20.11	20.12	19.62	40.24	39.24	79.02
(g)	Other expenses	78.25	95.96	64.93	174.21	118.04	255.76
	Total Expenses (II)	146.70	176.88	135.05	323.57	258.25	560.80
3	Profit before tax (I) - (II)	66.78	22.25	86.67	89.03	153.60	196.28
4	Tax expense:						
(a)	Current tax	11.72	0.59	15.28	12.31	26.41	24.96
(b)	Adjustment of tax relating to earlier periods	0.39	-	-	0.39	-	8.78
(c)	Deferred tax	5.12	5.30	6.54	10.42	12.25	24.54
	Total Tax Expenses	17.24	5.89	21.81	23.12	38.66	58.28
5	Profit for the Period	49.55	16.37	64.86	65.91	114.94	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	0.42	0.42	0.29	0.85	0.57	1.69
	Income tax effect	(0.11)	(0.11)	(0.07)	(0.21)	(0.14)	(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	0.32	0.32	0.21	0.63	0.43	1.27
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	49.86	16.68	65.07	66.55	115.37	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	1,015.68
8	Basic and Diluted earnings per share (INR)	0.24	0.08	0.32	0.32	0.57	0.68

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	September 30, 2023	March 31, 2023
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,881.17	1,898.65
(b) Capital work-in-progress	0.70	-
(c) Goodwill	350.00	350.00
(d) Right-of-use assets	1.16	1.74
(e) Other Intangible Assets	1.05	0.79
(f) Intangible Assets Under Development	101.25	95.25
(g) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	52.45	32.44
(h) Other Non-Current Assets	10.82	15.24
	2,504.60	2,500.11
Current assets		
(a) Inventories	39.64	33.61
(b) Financial Assets		
(i) Trade Receivables	82.74	129.74
(ii) Cash and Cash Equivalents	61.14	65.82
(iii) Bank Balances Other than (ii) above	293.79	181.59
(iv) Other Financial Assets	7.69	7.90
(c) Other Current Assets	12.54	51.08
(d) Current tax Assets	18.22	10.56
	515.75	480.30
TOTAL	3,020.35	2,980.42
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,145.42	1,078.88
	2,161.10	2,094.56
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	560.47	587.70
(ii) Other financial liabilities	54.40	52.10
(b) Deferred Tax liabilities (Net)	116.93	106.29
(c) Other Non Current Liabilities	-	4.83
(d) Non Current Provision	10.45	10.10
	742.25	761.03
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	5.50
(ii) Lease Liabilities	1.22	1.76
(iii) Trade Payables		
Micro and Small Enterprises	-	-
Others	22.85	28.05
(iv) Other financial liabilities	68.76	68.54
(b) Other Current Liabilities	18.88	15.70
(c) Current Provision	5.28	5.28
	117.00	124.83
TOTAL	3,020.35	2,980.42

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STANDALONE STATEMENT OF CASH FLOW

(Rs. in Lacs)

Particulars	September	September
	30, 2023	30, 2022
	(Unaudited)	(Unaudited)
Profit before tax	89.03	153.60
Adjustments for:		
Depreciation and amortisation expense	40.24	39.24
Interest Income	(8.98)	(4.30)
Finance costs	31.75	28.24
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	-	0.42
Bad Debts	25.83	0.87
Net (Gain)/loss on financial instruments	(0.05)	0.13
Provision for Gratuity	0.35	0.57
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	21.17	(28.86)
(Increase)/Decrease in inventories	(6.02)	(0.39)
Increase/(decrease) in trade payables	(5.20)	6.14
(Increase) in other financial assets	(19.74)	(51.37)
(Increase)/decrease in other assets	45.30	12.70
Increase/(decrease) in other financial liabilities	0.57	18.51
Increase/(decrease) in other liabilities	(13.51)	(27.21)
Cash generated from operations	200.74	148.30
Less: Income taxes (paid)/refund	(10.00)	(20.83)
Net cash inflow from operating activities	190.74	127.47
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(23.14)	(49.96)
Intangible asset under development	(6.00)	(5.00)
Movement in other bank balance	(112.19)	(29.30)
Interest received	8.98	4.30
Net cash outflow from investing activities	(132.36)	(79.96)

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CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of non current borrowings	(25.42)	(33.42)
Repayment of current borrowings	(5.50)	-
Principal element of lease payment	(0.54)	-
Interest paid	(31.60)	(28.14)
Net cash inflow (outflow) from financing activities	(63.05)	(61.56)
Net increase (decrease) in cash and cash equivalents	(4.68)	(14.06)
Cash and Cash Equivalents at the beginning of the financial year	65.82	90.82
Cash and Cash Equivalents at end of the year	61.14	76.76
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	55.64	10.62
Cash on hand	5.50	66.14
Balances per statement of cash flows	61.14	76.76

Notes:

1. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 11th November, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

2. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

Figures for the quarter ended September 30, 2023 included in the standalone statement, is the balancing figure between unaudited figure in respect of the half financial year and the unaudited published year to date figures up to June 30, 2023 being the end of the first quarter of the financial year.

3. 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.

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4. The company has considered the proposal of sub-dividing equity shares, each with a face value of Rs.10/-, into equity shares with a face value of Rs. 5/- each, both fully paid up. On 24th June 2023, the said proposal was approved by the shareholders at the Extraordinary General Meeting, with a record date set as 19th July 2023.

In accordance with Ind AS 33 (Earnings Per Share), the EPS mentioned in point 8 of the statement above has been retrospectively adjusted.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited



(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

November 11,2023



Independent Auditor's Limited Review Report on quarterly and year to date unaudited Consolidated Ind AS Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Tejnaksh Healthcare Limited**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Tejnaksh Healthcare Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parents Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410. Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under regulations 33 (8) of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 as amended to the extent applicable.

4. The Statement includes results of the Holding Company- Tejnaksh Healthcare Limited and subsidiary Company - Tej Vedaant Healthcare Private Limited.

5. The accompanying unaudited consolidated financial results includes unaudited interim financial results and other unaudited financial information in respect of its subsidiary which have been approved and furnished to us by the management. Our conclusion on the Statement is not modified in respect of the above matter.



6. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed. or that it contains any material misstatement.

For **P.D.Dalal & Co.**

Chartered Accountants

ICAI Firm Registration No.102047W

Aashish S. Kakaria

(Aashish S. Kakaria)

Partner

Membership No.102915

UDIN: 23102915BGSKQF1940



Mumbai

11th November, 2023



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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER, 2023

(Rs. in Lacs)

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2023	June 30,2023	September 30,2022	September 30,2023	September 30,2022	March 31,2023
		(Refer note 2)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE						
(a)	Revenue from operations (net)	309.21	302.51	352.31	611.72	640.79	1,172.70
(b)	Other income	8.23	8.04	5.59	16.27	9.94	30.72
	Total Revenue (I)	317.44	310.55	357.90	627.99	650.73	1,203.42
2	EXPENSES						
(a)	Cost of Materials Consumed	3.08	3.85	-	6.93	-	13.19
(b)	Purchases of stock-in-trade	27.12	38.18	36.95	65.30	70.33	121.06
(c)	Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	(4.47)	(1.72)	(5.62)	(6.18)	(6.67)	6.88
(d)	Employee benefits expense	33.51	35.97	34.13	69.48	66.34	137.22
(e)	Finance costs	16.31	15.76	14.94	32.07	28.46	60.80
(f)	Depreciation and amortization expense	22.81	22.51	21.61	45.32	43.28	87.38
(g)	Other expenses	136.49	174.52	135.55	311.01	251.11	525.64
	Total Expenses (II)	234.85	289.07	237.56	523.92	452.84	952.17
3	Profit before tax (I) - (II)	82.59	21.48	120.33	104.07	197.89	251.25
4	Tax expense:						
(a)	Current tax	15.10	0.59	23.70	15.68	37.53	38.49
(b)	Adjustment of tax relating to earlier periods	0.70	-	-	0.70	-	8.78
(c)	Deferred tax	5.72	5.11	6.58	10.83	12.28	24.85
	Total Tax Expenses	21.52	5.69	30.29	27.21	49.80	72.12
5	Profit for the year	61.06	15.79	90.05	76.85	148.08	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	0.81	0.81	0.80	1.62	1.60	3.25
	Income tax effect	(0.20)	(0.20)	(0.20)	(0.41)	(0.40)	(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	0.61	0.61	0.60	1.22	1.20	2.43
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	61.67	16.40	90.65	78.07	149.28	181.56
7	Profit for the year attributable to:						
	Equity holders of the parent	57.82	15.93	83.75	73.75	139.80	168.27
	Non-controlling interests	3.25	(0.14)	6.30	3.10	8.29	10.87
8	Other comprehensive income for the year attributable to:						
	Equity holders of the parent	0.83	0.54	0.50	1.36	1.01	2.72
	Non-controlling interests	(0.22)	0.07	0.10	(0.15)	0.19	(0.29)
9	Total comprehensive income for the year attributable to:						
	Equity holders of the parent	58.64	16.47	84.25	75.11	140.80	170.99
	Non-controlling interests	3.03	(0.07)	6.39	2.96	8.48	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	1,015.68
11	Basic and Diluted earnings per share (INR)	0.28	0.08	0.41	0.36	0.69	0.83

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	September 30, 2023	March 31, 2023
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,991.86	1,987.45
(b) Capital work-in-progress	0.70	-
(c) Goodwill	350.00	350.00
(d) Right-of-use assets	2.32	3.48
(e) Other Intangible Assets	1.05	0.79
(f) Intangible Assets Under Development	101.25	95.25
(g) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	74.27	52.24
(h) Other Non-Current Assets	17.78	17.13
	2,539.23	2,506.34
Current assets		
(a) Inventories	73.75	66.58
(b) Financial Assets		
(i) Trade Receivables	106.05	157.67
(ii) Cash and Cash Equivalents	121.61	99.42
(iii) Bank Balances Other than (ii) above	293.79	213.73
(iv) Other Financial Assets	9.81	9.91
(c) Other Current Assets	17.74	52.59
(d) Current tax Asset	23.93	16.32
	646.68	616.22
TOTAL	3,185.91	3,122.57
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,236.25	1,161.14
Equity attributable to equity holders of the parent	2,251.93	2,176.82
Non Controlling Interest	67.64	64.68
Total Equity	2,319.57	2,241.50
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	560.47	587.70
(ii) Other financial liabilities	6.60	6.37
(b) Deferred Tax liabilities (Net)	121.88	110.64
(c) Other Non Current Liabilities	-	0.60
(d) Non Current Provision	14.99	14.63
	703.95	719.93
Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	2.45	3.52
(ii) Trade Payables		
Micro and Small Enterprises	-	-
Others	53.12	54.31
(iii) Other financial liabilities	78.51	77.79
(b) Other Current Liabilities	21.79	18.99
(c) Current Provision	6.52	6.52
	162.40	161.14
TOTAL	3,185.91	3,122.57

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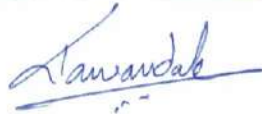
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CONSOLIDATED STATEMENT OF CASH FLOW

(Rs. in Lacs)

Particulars	September 30, 2023	September 30, 2022
Profit before tax	104.07	197.89
Adjustments for:		
Depreciation and amortisation expense	45.32	43.28
Interest Income	(10.28)	(4.99)
Finance costs	31.82	28.24
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	-	0.42
Bad Debts	31.12	6.46
Net (Gain)/loss on financial instruments	0.01	0.13
Provision for Gratuity	0.37	0.43
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	20.50	(50.94)
(Increase)/Decrease in inventories	(7.17)	(6.67)
Increase/(decrease) in trade payables	(1.19)	11.04
(Increase) in other financial assets	(21.93)	(81.06)
(Increase)/decrease in other assets	39.57	(3.17)
Increase/(decrease) in other financial liabilities	(0.99)	17.58
Increase/(decrease) in other liabilities	(12.56)	(13.10)
Cash generated from operations	218.66	145.55
Less: Income taxes (paid)/refund	(13.00)	(15.32)
Net cash inflow from operating activities	205.66	130.22
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(49.53)	(54.21)
Intangible asset under development	(6.00)	(5.00)
Movement in other bank balance	(80.06)	(29.30)
Interest received	10.28	4.99
Net cash outflow from investing activities	(125.30)	(83.52)





CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of non current borrowings	(25.42)	(33.42)
Principal element of lease payment	(1.07)	-
Interest paid	(31.68)	(28.14)
Net cash inflow (outflow) from financing activities	(58.17)	(61.56)
Net increase (decrease) in cash and cash equivalents	22.18	(14.86)
Cash and Cash Equivalents at the beginning of the financial year	99.42	147.16
Cash and Cash Equivalents at end of the year	121.61	132.30
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	92.66	44.55
Cash on hand	28.94	87.74
Balances per statement of cash flows	121.61	132.30

Notes:

1. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 11th November, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

2. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

Figures for the quarter ended September 30, 2023 included in the Consolidated Statement, is the balancing figure between unaudited figure in respect of the half financial year and the unaudited published year to date figures up to June 30, 2023 being the end of the first Quarter of the financial year.

3. 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.

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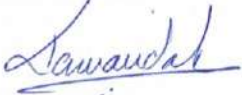


4. The holding company has considered the proposal of subdividing equity shares, each with a face value of Rs. 10/-, fully paid up, into equity shares with a face value of Rs. 5/- each, also fully paid up. On 24th June 2023, the said proposal was approved by the shareholders at the Extraordinary General Meeting, with a record date set as 19th July 2023.

In accordance with Ind AS 33 (Earnings Per Share), the EPS mentioned in point 11 of the statement above has been retrospectively adjusted.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited



(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

November 11, 2023

