



# 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

12.11.2021

To,

**BSE Limited**

PhirozeJeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

Dear Sir/Madam,

**Scrip Code: 539428**

**Sub: Submission of Un-Audited Financial Results (Standalone & Consolidated) for the Quarter and half year ended on 30<sup>th</sup>September, 2021**

Please find the enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter and half year ended on 30<sup>th</sup>September, 2021 along with Limited Review Report thereon approved by the Board of Directors of the Company at its Meeting held on Friday, 12<sup>th</sup>November, 2021 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**



**Independent Auditor's 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, 2021 and year to date from April 01, 2021 to September 30, 2021 (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.

**5.Emphasis of Matter**

We draw attention to Note 4 of the Statement, which describes the circumstances arising due to COVID-19, the uncertainties associated with its nature and duration and the consequential impact of the same on the financial results of the company.

Our conclusion on the statement is not modified in respect or the above matter.

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

*Chartered Accountants*

ICAI Firm Reg No.102047W

*Aashish S. Kakaria*

(Aashish S. Kakaria)

*Partner*

Membership No.102915

UDIN: 21102915AAAAGJ4025



*Mumbai*

*12<sup>th</sup> November, 2021*





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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER, 2021

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2021	June 30,2021	September 30,2020	September 30,2021	September 30,2020	March 31,2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>REVENUE</b>						
(a)	Revenue from operations (net)	207.66	233.43	263.44	441.09	387.28	855.81
(b)	Other income	1.04	3.02	0.98	4.06	3.43	15.35
	<b>Total Revenue (I)</b>	<b>208.70</b>	<b>236.45</b>	<b>264.42</b>	<b>445.15</b>	<b>390.71</b>	<b>871.15</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Purchases of stock-in-trade	16.56	25.48	12.15	42.04	19.06	52.67
(b)	Changes in inventories of Stock-in-Trade	(6.16)	4.98	(8.14)	(1.18)	(11.18)	(8.07)
(c)	Employee benefits expense	15.80	17.77	26.69	33.56	44.01	91.53
(d)	Finance costs	10.80	7.74	15.31	18.54	29.53	53.63
(e)	Depreciation and amortization expense	14.36	14.21	15.39	28.57	30.69	61.19
(f)	Other expenses	61.37	64.52	113.04	125.89	167.34	361.19
	<b>Total Expenses (II)</b>	<b>112.72</b>	<b>134.70</b>	<b>174.44</b>	<b>247.42</b>	<b>279.45</b>	<b>612.14</b>
<b>3</b>	<b>Profit before tax (I) - (II)</b>	<b>95.98</b>	<b>101.75</b>	<b>89.99</b>	<b>197.73</b>	<b>111.26</b>	<b>259.01</b>
<b>4</b>	<b>Tax expense:</b>						
(a)	Current tax	22.70	23.55	22.16	46.25	25.07	57.27
(b)	Deferred tax	1.68	1.84	2.88	3.52	5.89	1.32
	<b>Total Tax Expenses</b>	<b>24.38</b>	<b>25.39</b>	<b>25.03</b>	<b>49.77</b>	<b>30.95</b>	<b>58.59</b>
<b>5</b>	<b>Profit for the Period</b>	<b>71.60</b>	<b>76.36</b>	<b>64.95</b>	<b>147.97</b>	<b>80.31</b>	<b>200.42</b>
<b>6</b>	<b>OTHER COMPREHENSIVE INCOME</b>						
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:						
	Actuarial gain / (loss) on liabilities	0.66	-	-	0.66	-	1.32
	Income tax effect	(0.17)	-	-	(0.17)	-	(0.33)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
	<b>Other Comprehensive income for the period, net of tax</b>	<b>0.49</b>	<b>-</b>	<b>-</b>	<b>0.49</b>	<b>-</b>	<b>0.99</b>
	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>72.10</b>	<b>76.36</b>	<b>64.95</b>	<b>148.46</b>	<b>80.31</b>	<b>201.40</b>
<b>7</b>	<b>Paid up Equity Share Capital (Face value Rs 10/- each.)</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>
<b>8</b>	<b>Basic and Diluted earnings per share (INR)</b>	<b>0.70</b>	<b>0.75</b>	<b>0.64</b>	<b>1.46</b>	<b>0.79</b>	<b>1.97</b>





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## STANDALONE BALANCE SHEET

Particulars	Amount Rs.Lacs	
	September 30, 2021	March 31, 2021
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,074.58	1,082.38
(b) Capital work-in-progress	782.83	3.90
(c) Goodwill	350.00	350.00
(d) Other Intangible Assets	1.21	1.21
(e) Intangible Assets Under Development	79.63	75.13
(f) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	1.65	505.96
(g) Other Non-Current Assets	33.81	49.12
	<b>2,429.72</b>	<b>2,173.70</b>
<b>Current assets</b>		
(a) Inventories	42.71	41.53
(b) Financial Assets	-	-
(i) Trade Receivables	60.64	36.76
(ii) Cash and Cash Equivalents	15.75	56.20
(iii) Other Financial Assets	12.71	11.16
(c) Other Current Assets	39.79	67.93
	<b>171.61</b>	<b>213.59</b>
<b>TOTAL</b>	<b>2,601.33</b>	<b>2,387.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	835.34	686.88
	<b>1,851.02</b>	<b>1,702.56</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	401.70	418.22
(ii) Other financial liabilities	50.39	38.07
(b) Deferred Tax liabilities (Net)	76.44	72.75
(c) Other Non Current Liabilities	28.44	6.35
(d) Non Current Provision	10.81	10.81
	<b>567.79</b>	<b>546.20</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	65.86	4.13
(ii) Trade Payables		
Micro and Small Enterprises	-	-
Others	19.45	15.94
(iii) Other financial liabilities	60.73	81.17
(b) Other Current Liabilities	8.58	10.51
(c) Current Provision	2.82	2.82
(d) Current tax Liability	25.09	23.96
	<b>182.52</b>	<b>138.53</b>
<b>TOTAL</b>	<b>2,601.33</b>	<b>2,387.29</b>

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## UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED

Particulars	Amount Rs.Lacs	
	September 30, 2021 (Unaudited)	September 30, 2020 (Unaudited)
<b>Profit before tax</b>	<b>197.73</b>	<b>111.26</b>
<b>Adjustments for:</b>		
Depreciation and amortisation expense	28.57	30.69
Interest Income	(2.17)	(0.57)
Finance costs	18.37	29.53
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	4.60	-
Bad Debts	0.37	-
Provision for Gratuity	0.66	1.60
<b>Change in operating assets and liabilities:</b>		
(Increase)/Decrease in trade receivables	(24.25)	(41.57)
(Increase)/Decrease in inventories	(1.18)	(11.18)
Increase/(decrease) in trade payables	3.51	0.50
(Increase) in other financial assets	500.63	-
(Increase)/decrease in other assets	(8.68)	159.86
Increase/(decrease) in other financial liabilities	11.22	0.98
Increase/(decrease) in other liabilities	20.16	(7.30)
<b>Cash generated from operations</b>	<b>749.54</b>	<b>273.81</b>
Less: Income taxes paid/(refund)	7.00	10.02
<b>Net cash inflow from operating activities</b>	<b>756.54</b>	<b>283.82</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment and Intangibles	(807.31)	(1.60)
Proceeds from disposal of property, plant and equipment and Intangibles	3.02	-
Intangible asset under development	(4.50)	(8.50)
Interest received	2.17	0.57
<b>Net cash outflow from investing activities</b>	<b>(806.63)</b>	<b>(9.54)</b>

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<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from non current borrowings	-	-
Repayment of non current borrowings	(33.73)	(193.47)
Proceeds from current borrowings	62.13	0.40
Repayment of current borrowings	(0.40)	(6.64)
Interest paid	(18.37)	(28.49)
<b>Net cash inflow (outflow) from financing activities</b>	<b>9.63</b>	<b>(228.19)</b>
Net increase (decrease) in cash and cash equivalents	(40.45)	46.10
Cash and Cash Equivalents at the beginning of the financial year	56.20	102.96
<b>Cash and Cash Equivalents at end of the year</b>	<b>15.75</b>	<b>149.06</b>
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	11.55	54.97
Cash on hand	4.20	94.09
<b>Balances per statement of cash flows</b>	<b>15.75</b>	<b>149.06</b>

**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 12th November, 2021. 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, 2021 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, 2021 being the end of the first Quarter of the financial year.

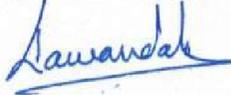
3. The Company's operating segment is 'Medical and Healthcare Services. Since the Company has a single operating segment. disclosure pertaining to segments is not applicable.



4. The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the period were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic during the quarter and half year ended September 30, 2021.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited



(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

November 12, 2021



**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, 2021 and year to date from April 01, 2021 to September 30, 2021 (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.

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 Reg No.102047W

*Aashish S. Kakaria*

(Aashish S. Kakaria)

Partner

Membership No.102915

UDIN: 21102915AAAAGK9869



Mumbai

12<sup>th</sup> November, 2021



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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF ENDED SEPTEMBER, 2021

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2021	June 30,2021	September 30,2020	September 30,2021	September 30,2020	March 31,2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>REVENUE</b>						
(a)	Revenue from operations (net)	344.35	321.15	334.32	665.50	492.77	1,196.01
(b)	Other income	1.22	3.59	0.13	4.81	1.97	13.85
	<b>Total Revenue (I)</b>	<b>345.57</b>	<b>324.73</b>	<b>334.45</b>	<b>670.31</b>	<b>494.74</b>	<b>1,209.86</b>
2	<b>EXPENSES</b>						
(a)	Purchases of stock-in-trade	36.69	37.82	24.45	74.51	35.73	95.67
(b)	Changes in inventories of Stock-in-Trade	(0.21)	9.66	(7.74)	9.45	(12.48)	(6.17)
(c)	Employee benefits expense	33.22	33.26	36.61	66.48	60.94	138.75
(d)	Finance costs	10.80	7.74	14.45	18.54	27.82	50.21
(e)	Depreciation and amortization expense	16.07	15.88	17.12	31.95	34.13	68.05
(f)	Other expenses	148.61	119.20	169.09	267.81	257.92	596.53
	<b>Total Expenses (II)</b>	<b>245.17</b>	<b>223.57</b>	<b>253.98</b>	<b>468.73</b>	<b>404.06</b>	<b>943.05</b>
3	<b>Profit before tax (I) - (II)</b>	<b>100.40</b>	<b>101.17</b>	<b>80.47</b>	<b>201.57</b>	<b>90.68</b>	<b>266.80</b>
4	<b>Tax expense:</b>						
(a)	Current tax	24.00	23.55	22.16	47.55	25.07	59.15
(b)	Deferred tax	1.36	1.82	2.94	3.18	5.79	0.73
	<b>Total Tax Expenses</b>	<b>25.37</b>	<b>25.37</b>	<b>25.10</b>	<b>50.73</b>	<b>30.86</b>	<b>59.88</b>
5	<b>Profit for the year</b>	<b>75.04</b>	<b>75.80</b>	<b>55.37</b>	<b>150.84</b>	<b>59.82</b>	<b>206.92</b>
6	<b>OTHER COMPREHENSIVE INCOME</b>						
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:						
	Actuarial gain / (loss) on liabilities	0.71	-	-	0.71	-	1.42
	Income tax effect	(0.18)	-	-	(0.18)	-	(0.36)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
	Other Comprehensive income for the year, net of tax	0.53	-	-	0.53	-	1.06
	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>75.57</b>	<b>75.80</b>	<b>55.37</b>	<b>151.37</b>	<b>59.82</b>	<b>207.99</b>
7	<b>Profit for the year attributable to:</b>						
	Equity holders of the parent	73.96	75.94	57.76	149.91	64.94	205.30
	Non-controlling interests	1.07	(0.14)	(2.39)	0.93	(5.12)	1.63
8	<b>Other comprehensive income for the year attributable to:</b>						
	Equity holders of the parent	0.52	-	-	0.52	-	1.04
	Non-controlling interests	0.01	-	-	0.01	-	0.02
9	<b>Total comprehensive income for the year attributable to:</b>						
	Equity holders of the parent	74.49	75.94	57.76	150.43	64.94	206.34
	Non-controlling interests	1.08	(0.14)	(2.39)	0.94	(5.12)	1.65
10	<b>Paid up Equity Share Capital (Face value Rs 10/- each.)</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>	<b>101.57</b>
11	<b>Basic and Diluted earnings per share (INR)</b>	<b>0.73</b>	<b>0.75</b>	<b>0.57</b>	<b>1.48</b>	<b>0.64</b>	<b>2.02</b>





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## CONSOLIDATED BALANCE SHEET

Particulars	Amount Rs.Lacs	
	September 30, 2021	March 31, 2021
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,144.33	1,152.93
(b) Capital work-in-progress	782.83	3.90
(c) Goodwill	350.00	350.00
(d) Other Intangible Assets	1.21	1.21
(e) Intangible Assets Under Development	79.63	75.13
(f) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	1.83	505.96
(g) Other Non-Current Assets	34.77	46.58
	<b>2,394.60</b>	<b>2,135.71</b>
<b>Current assets</b>		
(a) Inventories	60.24	69.69
(b) Financial Assets		
(i) Trade Receivables	76.19	46.56
(ii) Cash and Cash Equivalents	63.53	123.30
(iii) Other Financial Assets	14.42	12.87
(c) Other Current Assets	53.64	69.07
(d) Current tax Asset	-	-
	<b>268.02</b>	<b>321.48</b>
<b>TOTAL</b>	<b>2,662.62</b>	<b>2,457.19</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	866.19	715.76
<b>Equity attributable to equity holders of the parent</b>		
Non Controlling Interest	45.90	44.96
<b>Total Equity</b>	<b>1,927.77</b>	<b>1,776.40</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	401.70	418.22
(ii) Other financial liabilities	3.33	-
(b) Deferred Tax liabilities (Net)	79.04	75.68
(c) Other Non Current Liabilities	0.67	-
(d) Non Current Provision	19.01	17.29
	<b>503.75</b>	<b>511.18</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	62.13	0.40
(ii) Trade Payables		
Micro and Small Enterprises	-	-
Others	61.91	46.64
(iii) Other financial liabilities	67.10	89.04
(b) Other Current Liabilities	10.49	5.13
(c) Current Provision	3.08	2.55
(d) Current tax Liability	26.39	25.84
	<b>231.11</b>	<b>169.61</b>
<b>TOTAL</b>	<b>2,662.62</b>	<b>2,457.19</b>

*Law*



# 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

## UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED

Particulars	Amount Rs.Lacs	
	September 30, 2021	September 30, 2020
<b>Profit before tax</b>	<b>201.57</b>	<b>90.68</b>
<b>Adjustments for:</b>		
Depreciation and amortisation expense	31.95	34.13
Interest Income	(2.43)	(0.57)
Finance costs	18.37	27.82
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	4.45	-
Bad Debts	8.73	-
Provision for Gratuity	2.96	2.24
<b>Change in operating assets and liabilities:</b>		
(Increase)/Decrease in trade receivables	(38.37)	(21.88)
(Increase)/Decrease in inventories	9.45	(12.48)
Increase/(decrease) in trade payables	15.27	0.72
(Increase) in other financial assets	519.79	(0.10)
(Increase)/decrease in other assets	(26.76)	156.63
Increase/(decrease) in other financial liabilities	(18.61)	(3.23)
Increase/(decrease) in other liabilities	6.03	(0.16)
<b>Cash generated from operations</b>	<b>732.39</b>	<b>273.80</b>
Less: Income taxes paid/(refund)	7.00	29.95
<b>Net cash inflow from operating activities</b>	<b>739.39</b>	<b>303.74</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment and Intangibles	(811.34)	(1.60)
Proceeds from disposal of property, plant and equipment and Intangibles	4.62	-
Intangible asset under development	(4.50)	(8.50)
Interest received	2.43	0.57
<b>Net cash outflow from investing activities</b>	<b>(808.79)</b>	<b>(9.54)</b>



<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from non current borrowings	-	-
Repayment of non current borrowings	(33.73)	(206.46)
Proceeds from current borrowings	62.13	-
Repayment of current borrowings	(0.40)	-
Interest paid	(18.37)	(28.87)
<b>Net cash inflow (outflow) from financing activities</b>	<b>9.63</b>	<b>(235.33)</b>
Net increase (decrease) in cash and cash equivalents	(59.77)	58.87
Cash and Cash Equivalents at the beginning of the financial year	123.30	129.40
<b>Cash and Cash Equivalents at end of the year</b>	<b>63.53</b>	<b>188.28</b>
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	46.04	85.40
Cash on hand	17.49	102.87
<b>Balances per statement of cash flows</b>	<b>63.53</b>	<b>188.28</b>

**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 12th November, 2021. 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, 2021 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, 2021 being the end of the first Quarter of the financial year.

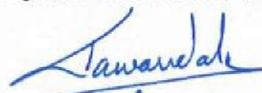
3. The Group's operating segment is 'Medical and Healthcare Services. Since the Group has a single operating segment disclosure pertaining to segments is not applicable.



4. The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group's operations and revenue during the period were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic during the quarter and half year ended September 30, 2021.

For and on behalf of board of Directors

Tejnakh Healthcare Limited



(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

November 12, 2021

