



# 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

**February 11, 2023**

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 December 31, 2022.**

Please find the enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended on **December 31, 2022** along with Limited Review Report thereon approved by the Board of Directors of the Company at its Meeting held on Saturday, February 11, 2023 at A 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai — 400079 at 5.00p.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**

Digitally signed  
by RAWANDALE  
ASHISH  
VISHWAS  
Date: 2023.02.11  
20:00:58 +05'30'



**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 December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (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 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 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 Reg.No.102047W

*Aashish S. Kakaria*

(Aashish S. Kakaria)

Partner

Membership No.102915

UDIN : 23102915BGSKMW3094



Mumbai

11th February, 2023



# 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

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER, 2022

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31,2022	September 30,2022	December 31,2021	December 31,2022	December 31,2021	March 31,2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>REVENUE</b>						
(a)	Revenue from operations (net)	165.47	216.82	194.74	568.06	635.84	811.78
(b)	Other income	4.21	4.90	3.77	13.46	7.83	13.22
	<b>Total Revenue (I)</b>	<b>169.68</b>	<b>221.72</b>	<b>198.51</b>	<b>581.52</b>	<b>643.66</b>	<b>825.00</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Purchases of stock-in-trade	18.25	19.31	21.15	54.12	63.19	77.68
(b)	Changes in inventories of Stock-in-Trade	(9.16)	(3.07)	(3.27)	(9.54)	(4.45)	(7.28)
(c)	Employee benefits expense	19.78	19.32	18.86	56.80	52.42	68.95
(d)	Finance costs	15.31	14.94	9.70	43.77	28.24	47.33
(e)	Depreciation and amortization expense	19.68	19.62	14.19	58.92	42.76	59.16
(f)	Other expenses	66.24	64.93	56.39	184.28	182.29	242.12
	<b>Total Expenses (II)</b>	<b>130.10</b>	<b>135.05</b>	<b>117.03</b>	<b>388.35</b>	<b>364.45</b>	<b>487.96</b>
<b>3</b>	<b>Profit before tax (I) - (II)</b>	<b>39.57</b>	<b>86.67</b>	<b>81.48</b>	<b>193.17</b>	<b>279.21</b>	<b>337.04</b>
<b>4</b>	<b>Tax expense:</b>						
(a)	Current tax	3.74	15.28	18.80	30.15	65.05	76.87
(b)	Deferred tax	6.22	6.54	1.71	18.47	5.23	8.29
	<b>Total Tax Expenses</b>	<b>9.96</b>	<b>21.81</b>	<b>20.51</b>	<b>48.62</b>	<b>70.28</b>	<b>85.16</b>
<b>5</b>	<b>Profit for the Period</b>	<b>29.61</b>	<b>64.86</b>	<b>60.97</b>	<b>144.55</b>	<b>208.94</b>	<b>251.88</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	0.29	0.29	0.33	0.86	0.99	1.14
	Income tax effect	(0.07)	(0.07)	(0.08)	(0.22)	(0.25)	(0.29)
	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>0.21</b>	<b>0.21</b>	<b>0.25</b>	<b>0.64</b>	<b>0.74</b>	<b>0.85</b>
	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>29.83</b>	<b>65.07</b>	<b>61.22</b>	<b>145.19</b>	<b>209.68</b>	<b>252.74</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>0.29</b>	<b>0.64</b>	<b>0.60</b>	<b>1.42</b>	<b>2.06</b>	<b>2.48</b>

*[Signature]*





# 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

## Notes:

- 1) The Statement of unaudited standalone financial results ('the Statement') of Tejnaksh Healthcare Ltd. ('the Company') for the quarter and nine months ended December 31, 2022 has been reviewed by the Audit Risk and Compliance Committee and approved by the Board of Directors on February 11, 2023. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2) The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3) The Company has only one reportable primary business segment as per IND AS 108 - "Operating Segments" i.e 'Medical and Healthcare Services. Since the Company has a single operating segment disclosure pertaining to segments is not applicable.
- 5) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 6) There were no investor complaints received / pending as at 31st December, 2022.

For and on behalf of board of Directors  
Tejnaksh Healthcare Limited

(Dr. A.V. Rawandale)  
Managing Director  
DIN: 02005733



Mumbai  
February 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 subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (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 its subsidiary Company - TejVedaant Healthcare Private Limited.

5. 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



# P.D.DALAL & Co. <sup>Regd.</sup>

**Chartered Accountants**

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 : 23102915BGSKMX6048



Mumbai

11<sup>th</sup> February, 2023



# 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

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER, 2022

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31,2022	September 30,2022	December 31,2021	December 31,2022	December 31,2021	March 31,2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>REVENUE</b>						
(a)	Revenue from operations (net)	266.71	352.31	308.02	907.50	973.51	1,267.64
(b)	Other income	6.55	5.59	3.83	16.48	8.64	14.62
	<b>Total Revenue (I)</b>	<b>273.25</b>	<b>357.90</b>	<b>311.84</b>	<b>923.98</b>	<b>982.15</b>	<b>1,282.26</b>
2	<b>EXPENSES</b>						
(a)	Purchases of stock-in-trade	34.31	36.95	36.12	104.64	110.63	143.77
(b)	Changes in inventories of Stock-in-Trade	(9.02)	(5.62)	(8.38)	(15.69)	1.06	(2.45)
(c)	Employee benefits expense	33.96	34.13	33.76	100.30	100.24	131.25
(d)	Finance costs	15.31	14.94	9.70	43.77	28.24	47.33
(e)	Depreciation and amortization expense	21.71	21.61	16.20	64.99	48.15	66.57
(f)	Other expenses	134.93	135.55	127.72	386.04	395.54	519.67
	<b>Total Expenses (II)</b>	<b>231.20</b>	<b>237.56</b>	<b>215.12</b>	<b>684.04</b>	<b>683.86</b>	<b>906.13</b>
3	<b>Profit before tax (I) - (II)</b>	<b>42.05</b>	<b>120.33</b>	<b>96.72</b>	<b>239.94</b>	<b>298.29</b>	<b>376.13</b>
4	<b>Tax expense:</b>						
(a)	Current tax	4.36	23.70	22.26	41.88	69.82	86.51
(b)	Deferred tax	6.23	6.58	2.08	18.50	5.26	8.48
	<b>Total Tax Expenses</b>	<b>10.58</b>	<b>30.29</b>	<b>24.34</b>	<b>60.39</b>	<b>75.08</b>	<b>94.99</b>
5	<b>Profit for the year</b>	<b>31.47</b>	<b>90.05</b>	<b>72.38</b>	<b>179.55</b>	<b>223.22</b>	<b>281.14</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	0.80	0.80	0.35	2.40	1.06	3.20
	Income tax effect	(0.20)	(0.20)	(0.09)	(0.60)	(0.27)	(0.81)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:						
	Other Comprehensive income for the year, net of tax	0.60	0.60	0.26	1.80	0.80	2.40
	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>32.07</b>	<b>90.65</b>	<b>72.64</b>	<b>181.35</b>	<b>224.01</b>	<b>283.54</b>
7	<b>Profit for the year attributable to:</b>						
	Equity holders of the parent	31.00	83.75	68.29	170.80	218.20	272.38
	Non-controlling interests	0.46	6.30	4.08	8.75	5.01	8.76
8	<b>Other comprehensive income for the year attributable to:</b>						
	Equity holders of the parent	0.50	0.50	0.26	1.51	0.78	2.01
	Non-controlling interests	0.10	0.10	0.00	0.29	0.01	0.39





# 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

9	<b>Total comprehensive income for the year attributable to:</b>					
	Equity holders of the parent	31.51	84.25	68.55	172.31	274.39
	Non-controlling interests	0.56	6.39	4.09	9.04	9.15
10	<b>Paid up Equity Share Capital (Face value Rs 10/- each.)</b>	101.57	101.57	101.57	101.57	101.57
11	<b>Basic and Diluted earnings per share (INR)</b>	0.31	0.82	0.67	1.68	2.68

## Notes:

- 1) The Statement of unaudited consolidated financial results ('the Statement') of Tejnaksh Healthcare (the 'Parent' / 'Group') and its subsidiaries (together referred to as the 'Group') for the quarter/nine months ended December 31, 2022 has been reviewed by the Audit Risk and Compliance Committee and approved by the Board of Directors on February 11, 2023. The Statutory Auditors of the Group have carried out a Limited Review of the aforesaid results.
- 2) The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3) The Group's has only one reportable primary business segment as per IND AS 108 - "Operating Segments" i.e 'Medical and Healthcare Services. Since the Company has a single operating segment disclosure pertaining to segments is not applicable.
- 5) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 6) There were no investor complaints received / pending as at 31st December, 2022.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited

(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733



Mumbai

February 11, 2023