



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

12th February 2024,

To,

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

Dear Sir/Madam,

Scrip Code: 539428

Sub: Submission of Un-Audited Financial Results (Standalone & Consolidated) for the Quarter ended on 31st December, 2023.

Please find the enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended on 31st December, 2023 along with Limited Review Report thereon approved by the Board of Directors of the Company at its Meeting held on Monday, 12th February 2024 at A 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai — 400079 at 5.30 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

ASHISH
VISHWAS
RAWANDALE

Digitally signed by
ASHISH VISHWAS
RAWANDALE
Date: 2024.02.12
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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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

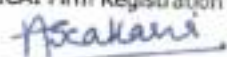
1. We have reviewed the accompanying statement of standalone unaudited financial results of Tejnaksh Healthcare Limited ("the Company") for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (the "Statement") attached herewith, being submitted by the Company 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 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 Registration No.102047W



(Aashish S. Kakaria)
Partner

Membership No.102915
UDIN: 24102915BKEKXL5198



Mumbai
12th February, 2024



TEJNAKSH HEALTHCARE LIMITED

Corp. Off. : A 601, Floor No. 6, Kailash Business Park, Veer Savarkar Marg, Vikrolli (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

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER, 2023

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE						
(a)	Revenue from operations (net)	210.11	205.98	160.47	607.90	568.06	733.51
(b)	Other income	6.57	7.50	4.21	21.38	13.46	23.58
	Total Revenue (I)	216.68	213.48	164.68	629.29	581.52	757.09
2	EXPENSES						
(a)	Cost of Materials Consumed	2.87	3.08	-	9.80	-	13.15
(b)	Purchases of stock-in-trade	11.06	12.59	18.25	45.85	54.12	57.08
(c)	Changes in Inventories of Finished Goods, Work-in-Progress And Stock-in-Trade	2.83	(4.13)	(9.18)	(7.21)	(9.54)	16.52
(d)	Employee benefits expense	18.62	19.48	19.78	59.02	56.80	77.87
(e)	Finance costs	19.57	17.31	15.31	53.62	43.77	61.31
(f)	Depreciation and amortisation expense	20.09	20.11	19.88	60.33	58.62	79.02
(g)	Other expenses	66.43	78.25	66.24	240.64	184.28	255.78
	Total Expenses (II)	143.48	146.70	130.10	467.05	388.35	560.80
3	Profit before tax (I) - (II)	73.20	66.78	34.57	162.24	193.17	196.29
4	Tax expenses						
(a)	Current tax	13.32	11.72	3.74	25.62	30.15	24.96
(b)	Adjustment of tax relating to earlier periods	-	0.39	-	0.39	-	6.79
(c)	Deferred tax	5.10	5.12	6.22	15.52	18.47	24.54
	Total Tax Expenses	18.42	17.24	9.96	41.54	48.62	56.29
5	Profit for the Period	54.78	49.54	24.61	120.70	144.55	139.99
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	1.37	0.06	1.09
	Income tax effect	(0.11)	(0.11)	(0.07)	(0.32)	(0.22)	(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	0.95	0.84	1.27
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	55.10	49.86	24.83	121.65	145.39	141.26
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)	0.27	0.24	0.15	0.59	0.71	0.68





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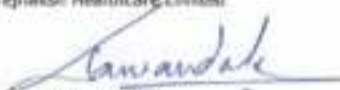
Website : www.tejnaksh.com | Tel No. : 022 - 2754 2311, 02562 - 245322/ 245995

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, 2023 has been reviewed by the Audit Risk and Compliance Committee and approved by the Board of Directors on February 12, 2024. 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'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 figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 6) The company had 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, 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 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



Mumbai
February 12, 2024

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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, 2023 and year to date from April 01, 2023 to December 31, 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.

4. The Statement includes results of the Holding Company- Tejnaksh Healthcare Limited and subsidiary Company - Tej Vedaant 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 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: 24102915BKEKXM9673



Mumbai

12th February, 2024



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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER, 2023

(Rs. in Lakhs)

Sl.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE						
(a)	Revenue from operations (net)	313.59	309.21	266.71	925.30	907.50	1,172.70
(b)	Other Income	7.34	8.73	6.55	23.61	16.48	30.72
	Total Revenue (I)	320.92	317.94	273.26	948.91	923.98	1,203.42
2	EXPENSES						
(a)	Cost of Materials Consumed	2.85	3.08	-	9.78	-	13.18
(b)	Purchases of stock-in-trade	30.45	27.12	34.31	95.74	104.64	121.06
(c)	Changes in Inventories of Stock-in-Trade	2.48	(4.47)	(9.02)	(3.70)	(15.69)	6.88
(d)	Employee benefits expense	32.27	33.51	33.96	101.75	100.30	137.23
(e)	Finance costs	18.52	16.31	15.31	50.59	43.77	60.80
(f)	Depreciation and amortization expense	22.70	22.81	21.71	68.02	64.99	87.38
(g)	Other expenses	139.68	136.49	134.93	450.69	386.04	525.64
	Total Expenses (II)	248.94	234.85	231.20	772.86	684.04	992.17
3	Profit before tax (I) - (II)	71.98	83.09	42.05	176.05	239.94	211.25
4	Tax expenses:						
(a)	Current tax	12.82	15.10	4.30	38.51	41.88	38.49
(b)	Adjustment of tax relating to earlier periods	-	0.70	-	0.70	-	8.78
(c)	Deferred tax	5.29	5.72	6.23	16.12	18.50	24.85
	Total Tax Expenses	18.11	21.52	10.53	45.33	60.38	72.12
5	Profit for the year	53.87	61.56	31.47	130.72	179.55	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	2.44	2.40	3.25
	Income tax effect	(0.20)	(0.30)	(0.20)	(0.61)	(0.60)	(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	1.82	1.80	2.43
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	54.48	62.17	32.07	132.55	181.35	181.56
7	Profit for the year attributable to:						
	Equity holders of the parent	54.03	57.82	31.00	127.78	170.80	168.27
	Non-controlling interests	(0.16)	3.25	0.46	2.94	6.75	10.87
8	Other comprehensive income for the year attributable to:						
	Equity holders of the parent	0.68	0.83	0.50	2.04	1.51	2.72
	Non-controlling interests	(0.07)	(0.22)	0.10	(0.22)	0.29	(0.29)





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9	Total comprehensive income for the year attributable to:						
	Equity holders of the parent	54.71	58.64	31.51	129.82	172.31	170.99
	Non-controlling interests	(0.23)	3.03	0.56	2.73	9.04	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)	0.27	0.29	0.15	0.63	0.84	0.83

Notes:

- 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, 2023 has been reviewed by the Audit Risk and Compliance Committee and approved by the Board of Directors on February 12, 2024. The Statutory Auditors of the Group have carried out a Limited Review of the aforesaid results.
- 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.
- 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.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 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: 03005733

Mumbai
February 12, 2024

