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

17.05.2022

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 DisclosureRequirements) Regulations, 2015 and Disclosure pursuant to Regulation 30.

In continuation of our Letter dated 8th May, 2022 we wish to inform you that a meeting of the Board of Directors of the Company was held on **Tuesday, 17th May , 2022**atA 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai – 400079 **at6.00 pm,** and has transacted the following:

1. Considered and approved Audited Financial Results (Standalone & Consolidated) for the quarter and Year ended on 31st March, 2022and Auditors Report thereon, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. A declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, regarding unmodified opinion of the Statutory Auditors on the annual financial results for the financial year ended March 31, 2022.
3. Appointment of Internal Auditor for the FY 2022-23
4. Any other matter with the permission of the Chair.

The meeting of Board of Directors commenced at 6.00 p.m. and concluded at 7:30 p.m.

This is for your information and record.

Thanking you.
For Tejnaksh Healthcare Limited

Rawandale

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

Tejnaksh Healthcare Limited MUMBAI

Annexure I

a) The composition of the Audit Committee is as under:-

Name of the Members	Position	Category
Mr. Vikramsinh Satish Khatal Patil	Chairman	Non-Executive - Independent Director
Mr. Kiran Madhavrao Pawar	Member	Non-Executive - Independent Director
Dr. Ashish Vishwas Rawandale	Member	Executive Director

b) The composition of the Nomination& Remuneration Committee is as under:-

	Position	Category
Mr. Kiran Madhavrao Pawar	Chairman	Non-Executive - Independent Director
Mr. Vikramsinh Satish Khatal Patil	Member	Non-Executive - Independent Director
Dr. Preeti Ashish Rawandale	Member	Non-Executive – Non Independent Director

c) The composition of the StakeholdersRelationship Committee is as under:-

Name of the Members	Position	Category
Mr. Kiran Madhavrao Pawar	Chairman	Non-Executive - Independent Director
Mr. Vikramsinh Satish Khatal Patil	Member	Non-Executive - Independent Director
Dr. Preeti Ashish Rawandale	Member	Non-Executive – Non Independent Director

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17.05.2022

To,
BSE Limited
PhirozeJeejeebhoy 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 31,2022.

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, 2022.

This is for your information and record.

Thanking you.
For Tejnaksh Healthcare Limited

Rawandale

Tejnaksh Healthcare Limited MUMBAI

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, 2022

Sl.No.	Particulars	Quarter Ended			Year Ended	
		March 31,2022	December 31,2021	March 31,2021	March 31,2022	March 31,2021
		(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
1	**REVENUE**					
(a)	Revenue from operations (net)	175.94	194.74	218.66	811.78	855.81
(b)	Other income	5.40	3.77	11.06	13.22	15.35
	Total Revenue (I)	181.33	198.51	229.71	825.00	871.15
2	**EXPENSES**					
(a)	Purchases of stock-in-trade	14.49	21.15	25.98	77.68	52.67
(b)	Changes in inventories of Stock-in-Trade	(2.84)	(3.27)	(0.53)	(7.28)	(8.07)
(c)	Employee benefits expense	16.53	18.86	19.86	68.95	91.53
(d)	Finance costs	19.09	9.70	12.00	47.33	53.63
(e)	Depreciation and amortization expense	16.41	14.19	14.65	59.16	61.19
(f)	Other expenses	59.83	56.39	77.75	242.12	361.19
	Total Expenses (II)	123.51	117.03	149.71	487.96	612.14
3	**Profit before tax (I) - (II)**	57.82	81.48	80.00	337.04	259.01
4	**Tax expense:**					
(a)	Current tax	11.82	18.80	20.65	76.87	57.27
(b)	Deferred tax	3.06	1.71	(0.16)	8.29	1.32
	Total Tax Expenses	14.88	20.51	20.49	85.16	58.59
5	**Profit for the Period**	42.94	60.97	59.51	251.88	200.42
6	**OTHER COMPREHENSIVE INCOME**					
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:					
	Actuarial gain / (loss) on liabilities	0.15	0.33	1.32	1.14	1.32
	Income tax effect	(0.04)	(0.08)	(0.33)	(0.29)	(0.33)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	
	Other Comprehensive income for the period, net of tax	0.11	0.25	0.99	0.85	0.99
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	43.06	61.22	60.49	252.74	201.40
7	**Paid up Equity Share Capital (Face value Rs 10/- each.)**	101.57	101.57	101.57	101.57	101.57
8	**Basic and Diluted earnings per share (INR)**	0.42	0.60	0.59	2.48	1.97

Tejnaksh Healthcare Limited MUMBAI

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH,2022

Amount Rs.Lacs

Particulars	March 31, 2022	March 31, 2021
	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,102.91	1,082.38
(b) Capital work-in-progress	804.84	3.90
(c) Goodwill	350.00	350.00
(d) Right-of-use assets	1.35	-
(e) Other Intangible Assets	1.21	1.21
(f) Intangible Assets Under Development	84.13	75.13
(g) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	2.19	505.96
(h) Other Non-Current Assets	19.45	49.12
	2,472.09	**2,173.70**
Current assets		
(a) Inventories	48.82	41.53
(b) Financial Assets		
(i) Trade Receivables	45.23	36.76
(ii) Cash and Cash Equivalents	90.82	56.20
(iii) Bank Balances Other than (ii) above	152.90	-
(iv) Other Financial Assets	12.71	11.16
(c) Other Current Assets	45.27	67.93
	395.76	**213.59**
TOTAL	**2,867.84**	**2,387.29**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	939.62	686.88
	1,955.30	**1,702.56**
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i)Borrowings	629.59	418.22
(ii)Other financial liabilities	3.50	38.07
(b) Deferred Tax liabilities (Net)	81.33	72.75
(c) Other Non Current Liabilities	0.48	6.35
(d) Non Current Provision	11.29	10.81
	726.18	**546.20**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3.33	4.13
(ii) Lease Liabilities	1.41	-
(iii) Trade Payables		
Micro and Small Enterprises	-	-
Others	15.30	15.94
(iv) Other financial liabilities	138.14	81.17
(b) Other Current Liabilities	6.67	10.51
(c) Current Provision	3.40	2.82
(d) Current tax Liability	18.12	23.96
	186.36	**138.53**
TOTAL	**2,867.84**	**2,387.29**

Tejnaksh Healthcare Limited MUMBAI

TEJNAKSH HEALTHCARE LIMITED

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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH,2022

Amount Rs.Lacs

Particulars	March 31,2022 (Audited)	March 31,2021 (Audited)
Profit before tax	**337.04**	**259.01**
Adjustments for:		
Depreciation and amortisation expense	57.37	61.19
Interest Income	(5.84)	(5.58)
Finance costs	47.33	53.63
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	4.60	0.56
Bad Debts	2.05	4.30
Net (Gain)/loss on financial instruments	0.06	-
Provision for Gratuity	1.05	2.28
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(10.52)	11.93
(Increase)/Decrease in inventories	(7.28)	(8.07)
Increase/(decrease) in trade payables	(0.64)	(10.27)
(Increase) in other financial assets	502.21	(504.55)
(Increase)/decrease in other assets	52.33	196.49
Increase/(decrease) in other financial liabilities	(25.70)	(16.93)
Increase/(decrease) in other liabilities	(65.53)	(9.49)
Cash generated from operations	**888.52**	**34.50**
Less: Income taxes paid/(refund)	24.11	49.15
Net cash inflow from operating activities	**912.63**	**83.65**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(886.46)	(44.34)
Proceeds from disposal of property, plant and equipment and Intangibles	3.02	207.4
Intangible asset under development	(9.00)	(13.00)
Other bank balances	(152.90)	-
Interest received	5.84	5.58
Net cash outflow from investing activities	**(1,039.50)**	**155.64**

Tejnaksh Healthcare Limited MUMBAI

CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	501.79	-
Repayment of non current borrowings	(290.05)	(231.83)
Proceeds from current borrowings	48.38	7.55
Repayment of current borrowings	(49.18)	(9.77)
Interest paid	(49.44)	(52.00)
Net cash inflow (outflow) from financing activities	161.49	(286.05)
Net increase (decrease) in cash and cash equivalents	34.62	(46.77)
Cash and Cash Equivalents at the beginning of the financial year	56.20	102.96
Cash and Cash Equivalents at end of the year	90.82	56.20
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	45.51	21.70
Cash on hand	45.31	34.49
Balances per statement of cash flows	**90.82**	**56.20**

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 17th May, 2022. The statutory auditors have expressed an unmodified opinion on the audited standalone financial results for the year ended 31st March, 2022.

2. This 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.

Figures for the quarter ended March 31, 2022 are the balancing figure between audited figures of the full financial year and the reviewed year-to-date figures upto the third quarter of the financial year.

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.

Dinaksh Healthcare Limited MUMBAI

5. The company had taken into account the possible impact of Covid-19 in preparation of financial results, including its assessment of the recoverable value of its assets based on the internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The company continues to monitor the future economic conditions.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited

(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

May 17,2022

Tejnaksh Healthcare Limited MUMBAI

TEJNAKSH HEALTHCARE LIMITED

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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH, 2022

Sl.No.	Particulars	Quarter Ended			Year Ended	
		March 31,2022	December 31,2021	March 31,2021	March 31,2022	March 31,2021
		(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
1	**REVENUE**					
(a)	Revenue from operations (net)	294.13	308.02	361.08	1,267.64	1,196.01
(b)	Other income	5.98	3.83	11.87	14.62	13.85
	Total Revenue (I)	**300.11**	**311.84**	**372.95**	**1,282.26**	**1,209.86**
2	**EXPENSES**					
(a)	Purchases of stock-in-trade	33.14	36.12	38.44	143.77	95.67
(b)	Changes in inventories of Stock-in-Trade	(3.52)	(8.38)	0.54	(2.45)	(6.17)
(c)	Employee benefits expense	31.02	33.76	37.59	131.25	138.75
(d)	Finance costs	19.09	9.70	11.15	47.33	50.21
(e)	Depreciation and amortization expense	18.42	16.20	16.36	66.57	68.05
(f)	Other expenses	124.13	127.72	161.55	519.67	596.53
	Total Expenses (II)	**222.27**	**215.12**	**265.64**	**906.13**	**943.05**
3	**Profit before tax (I) - (II)**	**77.84**	**96.72**	**107.30**	**376.13**	**266.80**
4	**Tax expense:**					
(a)	Current tax	16.69	22.26	22.53	86.51	59.15
(b)	Deferred tax	3.23	2.08	(0.31)	8.48	0.73
	Total Tax Expenses	19.92	24.34	22.22	94.99	59.88
5	**Profit for the year**	57.92	72.38	85.08	281.14	206.92
6	**OTHER COMPREHENSIVE INCOME**					
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:					
	Actuarial gain / (loss) on liabilities	2.14	0.35	1.42	3.20	1.42
	Income tax effect	(0.54)	(0.09)	(0.36)	(0.81)	(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	1.60	0.26	1.06	2.40	1.06
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	59.52	72.64	86.15	283.54	207.99
7	**Profit for the year attributable to:**					
	Equity holders of the parent	54.18	68.29	78.56	272.38	205.30
	Non-controlling interests	3.74	4.08	6.53	8.76	1.63
8	**Other comprehensive income for the year attributable to:**					
	Equity holders of the parent	1.23	0.26	1.04	2.01	1.04
	Non-controlling interests	0.37	0.00	0.02	0.39	0.02
9	**Total comprehensive income for the year attributable to:**					
	Equity holders of the parent	55.41	68.55	79.60	274.39	206.34
	Non-controlling interests	4.12	4.09	6.55	9.15	1.65
10	**Paid up Equity Share Capital (Face value Rs 10/- each.)**	101.57	101.57	101.57	101.57	101.57
11	**Basic and Diluted earnings per share (INR)**	0.53	0.67	0.77	2.68	2.02

Tejnaksh Healthcare Limited MUMBAI

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH,2022

Amount Rs.Lacs

Particulars	March 31, 2022	March 31, 2021
	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,185.89	1,152.93
(b) Capital work-in-progress	804.84	3.90
(c) Goodwill	350.00	350.00
(d) Right-of-use assets	1.35	-
(e) Other Intangible Assets	1.21	1.21
(f) Intangible Assets Under Development	84.13	75.13
(g) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	22.44	505.96
(h) Other Non-Current Assets	21.62	46.58
	2,471.49	**2,135.71**
Current assets		
(a) Inventories	72.14	69.69
(b) Financial Assets		
(i) Trade Receivables	56.69	46.56
(ii) Cash and Cash Equivalents	147.16	123.30
(iii) Bank Balances Other than (ii) above	152.90	-
(iv) Other Financial Assets	14.17	12.87
(c) Other Current Assets	46.22	69.07
	489.29	**321.48**
TOTAL	**2,960.78**	**2,457.19**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	990.15	715.76
Equity attributable to equity holders of the parent	**2,005.83**	**1,731.44**
Non Controlling Interest	54.10	44.96
Total Equity	**2,059.93**	**1,776.40**
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i)Borrowings	629.59	418.22
(ii)Other financial liabilities	3.50	-
(b) Deferred Tax liabilities (Net)	84.97	75.68
(c) Other Non Current Liabilities	0.48	-
(d) Non Current Provision	15.96	16.76
	734.51	**510.66**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	0.40
(ii) Lease Liabilities	1.41	-
(iii) Trade Payables		
Micro and Small Enterprises	-	-
Others	38.66	46.64
(iv) Other financial liabilities	95.93	89.04
(b) Other Current Liabilities	9.44	5.13
(c) Current Provision	4.53	3.08
(d) Current tax Liability	16.36	25.84
	166.34	**170.14**
TOTAL	**2,960.78**	**2,457.19**

Tejnaksh Healthcare Limited MUMBAI

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AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH,2022

Amount Rs.Lacs

Particulars	March 31,2022 (Audited)	March 31,2021 (Audited)
Profit before tax	**376.13**	**266.80**
Adjustments for:		
Depreciation and amortisation expense	64.77	68.05
Interest Income	(6.20)	(5.58)
Finance costs	47.33	50.21
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	4.45	0.56
Bad Debts	14.67	4.30
Net (Gain)/loss on financial instruments	0.06	-
Provision for Gratuity	3.20	4.50
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(24.81)	1.82
(Increase)/Decrease in inventories	(2.45)	(6.17)
Increase/(decrease) in trade payables	(7.98)	(7.67)
(Increase) in other financial assets	482.21	(515.84)
(Increase)/decrease in other assets	23.94	209.63
Increase/(decrease) in other financial liabilities	12.14	(10.86)
Increase/(decrease) in other liabilities	(90.54)	(12.45)
Cash generated from operations	**896.93**	**47.31**
Less: Income taxes paid/(refund)	23.87	70.96
Net cash inflow from operating activities	**920.80**	**118.27**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(907.74)	(44.34)
Proceeds from disposal of property, plant and equipment and Intangibles	4.62	207.40
Intangible asset under development	(9.00)	(13.00)
Other bank balances	(152.90)	-
Interest received	6.20	5.58
Net cash outflow from investing activities	**(1,058.83)**	**155.64**

Tejnaksh Healthcare MUMBAI

CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	501.79	-
Repayment of non current borrowings	(290.05)	(231.83)
Proceeds from current borrowings	-	0.40
Repayment of current borrowings	(0.40)	-
Interest paid	(49.44)	(48.58)
Net cash inflow (outflow) from financing activities	**161.89**	**(280.01)**
Net increase (decrease) in cash and cash equivalents	23.87	(6.10)
Cash and Cash Equivalents at the beginning of the financial year	123.30	129.40
Cash and Cash Equivalents at end of the year	147.17	123.30
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	82.23	74.85
Cash on hand	64.93	48.45
Balances per statement of cash flows	**147.16**	**123.30**

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 17th May, 2022. The statutory auditors have expressed an unmodified opinion on the audited consolidated financial results for the year ended 31st March, 2022.

2. This 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.

Figures for the quarter ended March 31, 2022 are the balancing figure between audited figures of the full financial year and the reviewed year-to-date figures upto the third quarter of the financial year.

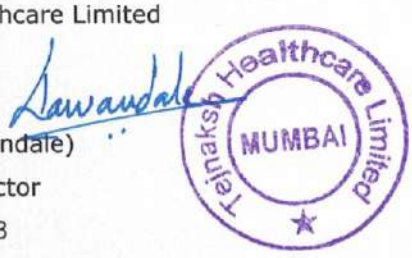
4. The Group's operating segment is 'Medical and Healthcare Services. Since the Group has a single operating segment disclosure pertaining to segments is not applicable.

Tejnaksh Healthcare Limited MUMBAI

5. The Group had taken into account the possible impact of Covid-19 in preparation of financial results, including its assessment of the recoverable value of its assets based on the internal and external information up to the date of approval of these financial results and current indicators of future economic conditions. The Group continues to monitor the future economic conditions.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited



(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

May 17,2022

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 Boardof Directors of,
Tejnaksh Healthcare Limited,
Mumbai

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying standalone 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, 2022 (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 reporton separate financial statement/ financial information subsidiary, the Statement:

i. includes the results of the following entity: **Tejvedaant 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 andother comprehensive income other financial information of the company for the quarter and year ended March 31st 2022.

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, its associates and jointly controlled entities 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

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the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for ouropinion.

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 ofthe 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 Directorsof the Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the company and of its associates are responsible for assessing the ability of the Company and of its associates 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 and of its associates are also responsible for overseeing the financial reporting process of the Company and of its associate.

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.

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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 and its associates and jointly controlled entities 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 and its associates and jointly controlled entities 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 company and its associates 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. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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.

P.D.DALAL & CO. Chartered Accountants

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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 results/statements and other financial information, in respect of

TejVedaant Healthcare Private Limited (Subsidiary), whose financial results/statements as considered in the Statement have been audited by us.

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 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.

Our opinion is not modified in respect of the above matter.

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

Askakaria

(Aashish S. Kakaria)
Partner
Membership No.102915
UDIN : 22102915AJDFHA2515

Mumbai
17th May, 2022

P.D. DALAL & CO. Chartered Accountants

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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 quarter and year ended March 31, 2022 (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 andother comprehensive income and other financial information of the company for the quarter and year ended March 31st 2022.

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.



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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, 2022. 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 profitand 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 thereunder 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.

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- 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, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 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.

Our opinion is not modified in respect of the above matter.

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

(Aashish S. Kakaria)
Partner
Membership No.102915
UDIN : 22102915AJDECZ7099

Mumbai
17th May, 2022

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