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

07.11.2022

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 Disclosure Requirements) Regulations, 2015

In continuation of our Letter dated 28th October, 2022 we wish to inform you that a meeting of the Board of Directors of the Company was held on **Monday, 07h November, 2022**at **A 601, Floor No.6, Kailash Business Park, Veer Savarkar Marg, Vikroli - West, Mumbai – 400079 at 5.00 p.m.**and has transacted the following:-

1. Considered and approvedUn-Audited Financial Results (Standalone & Consolidated) for the quarterended on 30th September 2022 and took note of Limited Review Report thereon, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The meeting of Board of Directors commenced at 5.00 p.m. and concluded at 7.30 pm

This is for your information and record.

Thanking you.
For Tejnaksh Healthcare Limited

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

Tejnaksh Healthcare Limited MUMBAI

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 30,2022 and year to date from April 01, 2022 to September 30, 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 Accow1tants 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

102, B Wing, Lake Florence, Phase I, Adi Shankaracharya Marg, Powai, Mumbai - 400 076 Maharashtra India Email : auditpdd@gmail.com

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

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)
Partner
Membership No.102915
UDIN: 22102915BCKHIE6861

Mumbai
7th November, 2022

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TEJNAKSH HEALTHCARE LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER, 2022

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2022	June 30,2022	September 30,2021	September 30,2022	September 30,2021	March 31,2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**REVENUE**						
(a)	Revenue from operations (net)	216.82	185.77	207.66	402.60	441.09	811.78
(b)	Other income	4.90	4.35	1.04	9.24	4.06	13.22
	Total Revenue (I)	221.72	190.12	208.70	411.84	445.15	825.00
2	**EXPENSES**						
(a)	Purchases of stock-in-trade	19.31	16.57	16.56	35.88	42.04	77.68
(b)	Changes in inventories of Stock-in-Trade	(3.07)	2.68	(6.16)	(0.39)	(1.18)	(7.28)
(c)	Employee benefits expense	19.32	17.69	15.80	37.01	33.56	68.95
(d)	Finance costs	14.94	13.52	10.80	28.46	18.54	47.33
(e)	Depreciation and amortization expense	19.62	19.62	14.36	39.24	28.57	59.16
(f)	Other expenses	64.93	53.11	61.37	118.04	125.89	242.12
	Total Expenses (II)	135.05	123.20	112.72	258.25	247.42	487.96
3	**Profit before tax (I) - (II)**	86.67	66.92	95.98	153.60	197.73	337.04
4	**Tax expense:**						
(a)	Current tax	15.28	11.13	22.70	26.41	46.25	76.87
(b)	Deferred tax	6.54	5.71	1.68	12.25	3.52	8.29
	Total Tax Expenses	21.81	16.84	24.38	38.66	49.77	85.16
5	**Profit for the Period**	64.86	50.08	71.60	114.94	147.97	251.88
6	**OTHER COMPREHENSIVE INCOME**						
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:						
	Actuarial gain / (loss) on liabilities	0.29	0.29	0.66	0.57	0.66	1.14
	Income tax effect	(0.07)	(0.07)	(0.17)	(0.14)	(0.17)	(0.29)
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	
	Other Comprehensive income for the period, net of tax	0.21	0.21	0.49	0.43	0.49	0.85
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	65.07	50.29	72.10	115.37	148.46	252.74
7	**Paid up Equity Share Capital (Face value Rs 10/- each.)**	101.57	101.57	101.57	101.57	101.57	101.57
8	**Basic and Diluted earnings per share (INR)**	0.64	0.49	0.70	1.13	1.46	2.48

Tejnaksh Healthcare Limited MUMBAI

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UNAUDITED STANDALONE BALANCE SHEET

Amount Rs.Lacs

Particulars	September 30, 2022	March 31, 2022
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,915.47	1,102.91
(b) Capital work-in-progress	3.90	804.84
(c) Goodwill	350.00	350.00
(d) Right-of-use assets	0.45	1.35
(e) Other Intangible Assets	0.79	1.21
(f) Intangible Assets Under Development	89.13	84.13
(g) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	4.22	2.19
(h) Other Non-Current Assets	18.70	19.45
	2,488.66	**2,472.09**
Current assets		
(a) Inventories	49.20	48.82
(b) Financial Assets		
(i) Trade Receivables	73.22	45.23
(ii) Cash and Cash Equivalents	76.76	90.82
(iii) Bank Balances Other than (ii) above	182.20	152.90
(iv) Other Financial Assets	61.93	12.71
(c) Other Current Assets	49.97	45.27
	493.29	**395.76**
TOTAL	**2,981.95**	**2,867.84**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,054.98	939.62
	2,070.66	**1,955.30**
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i)Borrowings	611.29	629.59
(ii)Other financial liabilities	15.67	3.50
(b) Deferred Tax liabilities (Net)	93.72	81.33
(c) Other Non Current Liabilities	0.30	0.48
(d) Non Current Provision	11.29	11.29
	732.27	**726.18**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3.33	3.33
(ii) Lease Liabilities	0.48	1.41
(iii) Trade Payables		
Micro and Small Enterprises	-	-
Others	21.44	15.30
(iv) Other financial liabilities	129.53	138.14
(b) Other Current Liabilities	6.45	6.67
(c) Current Provision	3.92	3.40
(d) Current tax Liability	13.86	18.12
	179.02	**186.36**
TOTAL	**2,981.95**	**2,867.84**

Tejnaksh Healthcare Limited MUMBAI

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED

Amount Rs.Lacs

Particulars	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)
Profit before tax	**153.60**	**197.73**
Adjustments for:		
Depreciation and amortisation expense	39.24	28.57
Interest Income	(4.30)	(2.17)
Finance costs	28.24	18.37
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	0.42	4.60
Bad Debts	0.87	0.37
Net Gain on financial instruments	0.13	-
Provision for Gratuity	0.57	0.66
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(28.86)	(24.25)
(Increase)/Decrease in inventories	(0.39)	(1.18)
Increase/(decrease) in trade payables	6.14	3.51
(Increase) in other financial assets	(51.37)	500.63
(Increase)/decrease in other assets	12.70	(8.68)
Increase/(decrease) in other financial liabilities	18.51	11.22
Increase/(decrease) in other liabilities	(27.21)	20.16
Cash generated from operations	**148.30**	**749.54**
Less: Income taxes (paid)/refund	(20.83)	7.00
Net cash inflow from operating activities	**127.47**	**756.54**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(49.96)	(807.31)
Proceeds from disposal of property, plant and equipment and Intangibles	-	3.02
Intangible asset under development	(5.00)	(4.50)
Other bank balances	(29.30)	-
Interest received	4.30	2.17
Net cash outflow from investing activities	**(79.96)**	**(806.63)**

Tejnaksh Healthcare Limited MUMBAI

CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	-	-
Repayment of non current borrowings	(33.42)	(33.73)
Proceeds from current borrowings	-	62.13
Repayment of current borrowings	-	(0.40)
Interest paid	(28.14)	(18.37)
Net cash inflow (outflow) from financing activities	(61.56)	9.63
Net increase (decrease) in cash and cash equivalents	(14.06)	(40.45)
Cash and Cash Equivalents at the beginning of the financial year	90.82	56.20
Cash and Cash Equivalents at end of the year	76.76	15.75
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	10.62	11.55
Cash on hand	66.14	4.20
Balances per statement of cash flows	**76.76**	**15.75**

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 07th November, 2022.
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, 2022 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, 2022 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.

Tejaksh Healthcare Limited MUMBAI

4. These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act,2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited

Rawandale

(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

November 07,2022

Tejnaksh Healthcare Limited MUMBAI

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 September 30,2022 and year to date from April 01, 2022 to September 30, 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 performthe review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial infom1ation 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 - TejVedaant 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.

P.D. DALAL & CO Chartered Accountants

102, B Wing, Lake Florence, Phase I, Adi Shankaracharya Marg, Powai,
Mumbai - 400 076 Maharashtra India Email : auditpdd@gmail.com

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

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)
Partner
Membership No.102915
UDIN: 22102915BCKFCM8286

Mumbai
7th November, 2022

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF ENDED SEPTEMBER, 2022

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2022	June 30,2022	September 30,2021	September 30,2022	September 30,2021	March 31,2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**REVENUE**						
(a)	Revenue from operations (net)	352.31	288.48	344.35	640.79	665.50	1,267.64
(b)	Other income	5.59	4.35	1.22	9.94	4.81	14.62
	Total Revenue (I)	**357.90**	**292.83**	**345.57**	**650.73**	**670.31**	**1,282.26**
2	**EXPENSES**						
(a)	Purchases of stock-in-trade	36.95	33.38	36.69	70.33	74.51	143.77
(b)	Changes in inventories of Stock-in-Trade	(5.62)	(1.05)	(0.21)	(6.67)	9.45	(2.45)
(c)	Employee benefits expense	34.13	32.20	33.22	66.34	66.48	131.25
(d)	Finance costs	14.94	13.52	10.80	28.46	18.54	47.33
(e)	Depreciation and amortization expense	21.61	21.66	16.07	43.28	31.95	66.57
(f)	Other expenses	135.55	115.56	148.61	251.11	267.81	519.67
	Total Expenses (II)	**237.56**	**215.27**	**245.17**	**452.84**	**468.73**	**906.13**
3	**Profit before tax (I) - (II)**	**120.33**	**77.55**	**100.40**	**197.89**	**201.57**	**376.13**
4	**Tax expense:**						
(a)	Current tax	23.70	13.82	24.00	37.53	47.55	86.51
(b)	Deferred tax	6.58	5.69	1.36	12.28	3.18	8.48
	Total Tax Expenses	30.29	19.52	25.37	49.80	50.73	94.99
5	**Profit for the year**	90.05	58.04	75.04	148.08	150.84	281.14
6	**OTHER COMPREHENSIVE INCOME**						
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:						
	Actuarial gain / (loss) on liabilities	0.80	0.80	0.71	1.60	0.71	3.20
	Income tax effect	(0.20)	(0.20)	(0.18)	(0.40)	(0.18)	(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	0.53	1.20	0.53	2.40
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	90.65	58.63	75.57	149.28	151.37	283.54
7	**Profit for the year attributable to:**						
	Equity holders of the parent	83.75	56.05	73.96	139.80	149.91	272.38
	Non-controlling interests	6.30	1.99	1.07	8.29	0.93	8.76
8	**Other comprehensive income for the year attributable to:**						
	Equity holders of the parent	0.50	0.50	0.52	1.01	0.52	2.01
	Non-controlling interests	0.10	0.10	0.01	0.19	0.01	0.39
9	**Total comprehensive income for the year attributable to:**						
	Equity holders of the parent	84.25	56.55	74.49	140.80	150.43	274.39
	Non-controlling interests	6.39	2.09	1.08	8.48	0.94	9.15
10	**Paid up Equity Share Capital (Face value Rs 10/- each.)**	101.57	101.57	101.57	101.57	101.57	101.57
11	**Basic and Diluted earnings per share (INR)**	0.82	0.55	0.73	1.38	1.48	2.68

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UNAUDITED CONSOLIDATED BALANCE SHEET

Amount Rs.Lacs

Particulars	September 30, 2022	March 31, 2022
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,998.67	1,185.89
(b) Capital work-in-progress	3.90	804.84
(c) Goodwill	350.00	350.00
(d) Right-of-use assets	0.45	1.35
(e) Other Intangible Assets	0.79	1.21
(f) Intangible Assets Under Development	89.13	84.13
(g) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	55.15	22.44
(h) Other Non-Current Assets	19.11	21.62
	2,517.21	**2,471.49**
Current assets		
(a) Inventories	78.81	72.14
(b) Financial Assets		
(i) Trade Receivables	101.16	56.69
(ii) Cash and Cash Equivalents	132.30	147.16
(iii) Bank Balances Other than (ii) above	182.20	152.90
(iv) Other Financial Assets	62.39	14.17
(c) Other Current Assets	51.96	46.22
	608.83	**489.29**
TOTAL	**3,126.04**	**2,960.78**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	1,130.95	990.15
Equity attributable to equity holders of the parent	2,146.63	2,005.83
Non Controlling Interest	62.58	54.10
Total Equity	**2,209.22**	**2,059.93**
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i)Borrowings	611.29	629.59
(ii)Other financial liabilities	15.67	3.50
(b) Deferred Tax liabilities (Net)	97.65	84.97
(c) Other Non Current Liabilities	0.30	0.48
(d) Non Current Provision	16.99	15.96
	741.91	**734.51**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	0.48	1.41
(iii) Trade Payables		
Micro and Small Enterprises	-	-
Others	49.70	38.66
(iv) Other financial liabilities	86.38	95.93
(b) Other Current Liabilities	17.06	9.44
(c) Current Provision	3.92	4.53
(d) Current tax Liability	17.36	16.36
	174.91	**166.34**
TOTAL	**3,126.04**	**2,960.78**

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED

Amount Rs.Lacs

Particulars	September 30, 2022	September 30, 2021
Profit before tax	**197.89**	**201.57**
Adjustments for:		
Depreciation and amortisation expense	43.28	31.95
Interest Income	(4.99)	(2.43)
Finance costs	28.24	18.37
(Profit)/loss on sale/disposal property, plant and equipment and Intangibles	0.42	4.45
Bad Debts	6.46	8.73
Net Gain on financial instruments	0.13	-
Provision for Gratuity	0.43	2.96
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(50.94)	(38.37)
(Increase)/Decrease in inventories	(6.67)	9.45
Increase/(decrease) in trade payables	11.04	15.27
(Increase) in other financial assets	(81.06)	519.79
(Increase)/decrease in other assets	(3.17)	(26.76)
Increase/(decrease) in other financial liabilities	17.58	(18.61)
Increase/(decrease) in other liabilities	(13.10)	6.03
Cash generated from operations	**145.55**	**732.39**
Less: Income taxes paid/(refund)	(15.32)	7.00
Net cash inflow from operating activities	**130.22**	**739.39**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(54.21)	(811.34)
Proceeds from disposal of property, plant and equipment and Intangibles	-	4.62
Intangible asset under development	(5.00)	(4.50)
Other bank balances	(29.30)	-
Interest received	4.99	2.43
Net cash outflow from investing activities	**(83.52)**	**(808.79)**

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CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	-	-
Repayment of non current borrowings	(33.42)	(33.73)
Proceeds from current borrowings	-	62.13
Repayment of current borrowings	-	(0.40)
Interest paid	(28.14)	(18.37)
Net cash inflow (outflow) from financing activities	**(61.56)**	**9.63**
Net increase (decrease) in cash and cash equivalents	(14.86)	(59.77)
Cash and Cash Equivalents at the beginning of the financial year	147.16	123.30
Cash and Cash Equivalents at end of the year	132.30	63.53
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	44.55	46.04
Cash on hand	87.74	17.49
Balances per statement of cash flows	**132.30**	**63.53**

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 07th November, 2022. 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, 2022 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, 2022 being the end of the first Quarter of the financial year.

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

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4. These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act,2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations.

For and on behalf of board of Directors

Tejnaksh Healthcare Limited

Rawandale

(Dr. A.V. Rawandale)

Managing Director

DIN: 02005733

November 07,2022

Tejnaksh Healthcare Limited MUMBAI