



# TEJNAKSH HEALTHCARE LIMITED

Regd. Add. : Lion Tarachand Bapa Hospital, Lion Tarachand Bapa Hospital Marg, Sion (W), Mumbai - 22

CIN : L85100MH2008PLC179034, Email : instituteofurology@gmail.com

Website : www.tejnaksh.com | Tel No. : 022 – 2404 4983/ 2404 4984

13.11.2020

To,  
**BSE Limited**  
PhirozeJeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

Dear Sir/Madam,

Scrip Code: 539428

**Sub: Submission of Un-Audited Financial Results (Standalone & Consolidated) for the Quarter and half year ended on 30<sup>th</sup> September, 2020**

Please find the enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter and half year ended on 30<sup>th</sup> September, 2020 along with Limited Review Report thereon approved by the Board of Directors of the Company at its Meeting held on Friday, 13<sup>th</sup> November, 2020 at Lion TarachandBapa Hospital, Lion TarachandBapa Hospital Marg, Sion - West, Mumbai – 400 033 at 1.00 P.M., in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and record.

Thanking you.

For Tejnaksh Healthcare Limited

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



**Independent Auditor's Review Report on quarterly and year to date unaudited Standalone Ind AS Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying statement of standalone unaudited financial results of Tejnaksh Healthcare Limited ("the Company") for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





**5.Emphasis of Matter**

We draw attention to Note 5 of the Statement, which describes the circumstances arising due to COVID-19, the uncertainties associated with its nature and duration and the consequential impact of the same on the financial results of the company.

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

For P.D.Dalal & Co.

*Chartered Accountants*

ICAI Firm Registration No.102047W

*Aashish*

(Aashish S. Kakaria)

*Partner*

Membership No.102915

UDIN:20102915AAAAFB4575



*Mumbai*

*13<sup>th</sup> November, 2020*



# TEJNAKSH HEALTHCARE LIMITED

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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER, 2020

(Rs in 'Lakhs)

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2020	June 30,2020	September 30,2019	September 30,2020	September 30,2019	March 31,2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>REVENUE</b>						
(a)	Revenue from operations (net)	263.45	123.83	285.26	387.28	592.26	1,113.77
(b)	Other income	0.98	2.45	26.74	3.43	40.34	84.38
	<b>Total Revenue (I)</b>	<b>264.43</b>	<b>126.29</b>	<b>312.00</b>	<b>390.71</b>	<b>632.60</b>	<b>1,198.15</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Purchases of stock-in-trade	12.15	6.91	12.44	19.06	30.17	53.04
(b)	Changes in inventories of Stock-In-Trade	(8.14)	(3.04)	(6.57)	(11.18)	(0.72)	12.85
(c)	Employee benefits expense	26.69	17.32	39.39	44.01	82.79	163.80
(d)	Finance costs	15.31	14.23	18.05	29.53	37.49	79.52
(e)	Depreciation and amortization expense	15.39	15.30	14.10	30.69	27.99	58.59
(f)	Other expenses	113.04	54.30	150.48	167.34	270.42	564.28
	<b>Total Expenses (II)</b>	<b>174.44</b>	<b>105.01</b>	<b>227.89</b>	<b>279.45</b>	<b>448.14</b>	<b>932.09</b>
<b>3</b>	<b>Profit before tax (I) - (II)</b>	<b>89.99</b>	<b>21.28</b>	<b>84.11</b>	<b>111.26</b>	<b>184.46</b>	<b>266.06</b>
<b>4</b>	<b>Tax expense:</b>						
(a)	Current tax	22.16	2.91	15.55	25.07	39.80	61.38
(b)	Adjustment of tax relating to earlier periods	-	-	-	-	-	-
(c)	Deferred tax	2.88	3.01	(2.52)	5.89	1.13	12.32
	<b>Total Tax Expenses</b>	<b>25.03</b>	<b>5.92</b>	<b>13.03</b>	<b>30.95</b>	<b>40.93</b>	<b>73.71</b>
<b>5</b>	<b>Profit for the Period</b>	<b>64.96</b>	<b>15.36</b>	<b>71.08</b>	<b>80.31</b>	<b>143.53</b>	<b>192.35</b>
<b>6</b>	<b>OTHER COMPREHENSIVE INCOME</b>						
	A. Other Comprehensive Income not to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
	<b>Other Comprehensive income for the year, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD. NET OF TAX</b>	<b>64.96</b>	<b>15.36</b>	<b>71.08</b>	<b>80.31</b>	<b>143.53</b>	<b>192.35</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>0.64</b>	<b>0.15</b>	<b>0.70</b>	<b>0.79</b>	<b>1.41</b>	<b>1.89</b>

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## STANDALONE BALANCE SHEET

Amount Rs.Lacs

Particulars	September 30, 2020 (Unaudited)	March 31, 2020 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,176.59	1,205.35
(b) Capital work-in-progress	3.15	3.15
(c) Goodwill	450.00	450.00
(d) Other Intangible Assets	3.47	3.79
(e) Intangible Assets Under Development	70.63	62.13
(f) Financial Assets		
(i) Investments	106.01	106.01
(ii) Other Financial Assets	1.41	1.41
(q) Other Non-Current Assets	44.89	21.40
	<b>1,856.15</b>	<b>1,853.24</b>
<b>Current assets</b>		
(a) Inventories	44.64	33.46
(b) Financial Assets		
(i) Trade Receivables	94.56	52.99
(ii) Cash and Cash Equivalents	149.06	102.96
(iii) Other Financial Assets	11.16	11.16
(c) Other Current Assets	166.18	349.41
(d) Current tax Asset	-	25.19
	<b>465.60</b>	<b>575.17</b>
<b>TOTAL</b>	<b>2,321.74</b>	<b>2,428.41</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	565.79	485.48
	<b>1,581.47</b>	<b>1,501.16</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	454.94	659.34
(ii) Other financial liabilities	36.36	34.65
(b) Deferred Tax liabilities (Net)	76.99	71.10
(c) Other Non Current Liabilities	6.35	6.35
(d) Non Current Provision	11.82	10.22
	<b>586.45</b>	<b>781.66</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	6.76	6.36
(ii) Trade Payables		
Micro and Small Enterprises	-	-
Others	26.71	26.21
(iii) Other financial liabilities	89.85	90.59
(b) Other Current Liabilities	18.04	20.00
(c) Current Provision	2.44	2.44
(d) Current tax Liability	10.02	-
	<b>153.82</b>	<b>145.60</b>
<b>TOTAL</b>	<b>2,321.74</b>	<b>2,428.41</b>

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# TEJNAKSH HEALTHCARE LIMITED

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## CASH FLOW STATEMENT

Amount Rs.Lacs

Particulars	September 30, 2020 (Unaudited)	March 31, 2020 (Audited)
<b>Profit before tax</b>	<b>111.26</b>	<b>266.06</b>
<b>Adjustments for:</b>		
Depreciation and amortisation expense	30.69	58.59
Interest Income	(0.57)	(9.00)
Finance costs	29.53	79.52
Provision for Gratuity	1.60	9.66
<b>Change in operating assets and liabilities:</b>		
(Increase)/Decrease in trade receivables	(41.57)	(30.89)
(Increase)/Decrease in inventories	(11.18)	12.85
Increase/(decrease) in trade payables	0.50	(5.37)
(Increase) in other financial assets	-	(0.10)
(Increase)/decrease in other assets	159.86	(233.14)
Increase/(decrease) in other financial liabilities	0.98	40.62
Increase/(decrease) in other liabilities	(7.30)	(59.79)
<b>Cash generated from operations</b>	<b>273.81</b>	<b>129.02</b>
Less: Income taxes paid/(refund)	10.02	(29.69)
<b>Net cash inflow from operating activities</b>	<b>283.82</b>	<b>99.34</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment and Intangibles	(1.60)	(102.02)
Payments for purchase of Business	-	-
Intangible asset under development	(8.50)	(22.75)
Interest received	0.57	9.00
<b>Net cash outflow from investing activities</b>	<b>(9.54)</b>	<b>(115.77)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from non current borrowings	-	150.02
Repayment of non current borrowings	(193.47)	(47.12)
Proceeds from current borrowings	0.40	6.36
Repayment of current borrowings	(6.64)	(17.67)
Interest paid	(28.49)	(69.67)
Acquisition of non-controlling interests	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>(228.19)</b>	<b>21.91</b>
Net increase (decrease) in cash and cash equivalents	46.10	6.32
Cash and Cash Equivalents at the beginning of the financial year	102.96	96.65

*Lion Tarachand Bapa*







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<b>Cash and Cash Equivalents at end of the year</b>	<b>149.06</b>	<b>102.96</b>
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks in current accounts	54.97	31.62
Cash on hand	94.09	71.34
<b>Balances per statement of cash flows</b>	<b>149.06</b>	<b>102.96</b>

## Notes:

- 1 The Statement of unaudited standalone financial results ('the Statement') of Tejnaksh Health ('the Company') for the quarter/half year ended September 30, 2020 has been reviewed by the Audit Risk and Compliance Committee and approved by the Board of Directors on November 13, 2020. 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 as per Regulation 33(1)(c) read with clause (L) of Part A of Schedule IV of the SEBI Regulations is not applicable.
- 4 Figures for the quarter ended September 30, 2020, 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, 2020 being the end of the first Quarter of the financial year. The figures for the quarter ended September 30, 2019 are the balancing figures between unaudited figures in respect of the half financial year ended September 30, 2019 and the published year to date figures up to June 30, 2019 being the end of the first quarter of the previous financial year.
- 5 On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and suggested guidelines for containment and mitigation worldwide. This has impacted the operations of the Company during the quarter/half year ended September 30, 2020. As at September 30, 2020, the Management has used internal and external sources of information upto the date of approval of these financial results in determining the impact of the COVID-19 pandemic. The Management has used the principles of prudence in developing estimates, assumptions, exercising judgements and performing sensitivity analysis. The eventual outcome of the impact of the pandemic may be different from that estimated as on the date of approval of these financial results. However the impact assessment of COVID-19 is a continuous process, given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any, and any significant impact of these changes would be recognized in the financial results as and when these material changes to economic conditions arise.

Place: Mumbai  
Date: 13.11.2020

For and on behalf of board of Directors  
Tejnaksh Healthcare Limited

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





**Independent Auditor's Limited Review Report on quarterly and year to date unaudited Consolidated Ind AS Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Tejnaksh Healthcare Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 (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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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.





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.

**7. Emphasis of Matter**

We draw attention to Note 5 of the Statement, which describes the circumstances arising due to COVID-19, the uncertainties associated with its nature and duration and the consequential impact of the same on the financial results of the Group.

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

For P.D.Dalal & Co.

Chartered Accountants

ICAI Firm Registration No.102047W



(Aashish S. Kakaria)

Partner

Membership No.102915

UDIN: 20102915AAAAFC7324



Mumbai

13<sup>th</sup> November, 2020



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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF ENDED SEPTEMBER, 2020

(Rs in 'Lakhs)

Sl.No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		September 30,2020	June 30,2020	September 30,2019	September 30,2020	September 30,2019	March 31,2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>REVENUE</b>						
(a)	Revenue from operations (net)	334.32	158.45	445.82	492.77	891.63	1,675.65
(b)	Other income	0.13	1.84	24.59	1.97	35.11	70.11
	<b>Total Revenue (I)</b>	<b>334.45</b>	<b>160.29</b>	<b>470.41</b>	<b>494.74</b>	<b>926.74</b>	<b>1,745.76</b>
2	<b>EXPENSES</b>						
(a)	Purchases of stock-in-trade	24.45	11.28	28.95	35.73	64.16	109.75
(b)	Changes in inventories of Stock-in-Trade	(7.74)	(4.74)	(5.58)	(12.48)	2.74	19.97
(c)	Employee benefits expense	36.61	24.33	57.96	60.94	123.46	255.42
(d)	Finance costs	14.45	13.37	18.67	27.82	38.53	76.10
(e)	Depreciation and amortization expense	17.12	17.01	15.79	34.13	31.33	65.44
(f)	Other expenses	169.09	88.83	251.29	257.92	459.81	922.51
	<b>Total Expenses (II)</b>	<b>253.98</b>	<b>150.08</b>	<b>367.08</b>	<b>404.06</b>	<b>720.03</b>	<b>1,449.19</b>
3	<b>Profit before tax (I) - (II)</b>	<b>80.47</b>	<b>10.21</b>	<b>103.33</b>	<b>90.68</b>	<b>206.71</b>	<b>296.57</b>
4	<b>Tax expense:</b>						
(a)	Current tax	22.16	2.91	20.04	25.07	44.87	69.30
(b)	Adjustment of tax relating to earlier periods	-	-	-	-	-	-
(c)	Deferred tax	2.94	2.85	(2.55)	5.79	1.36	12.69
	<b>Total Tax Expenses</b>	<b>25.10</b>	<b>5.76</b>	<b>17.49</b>	<b>30.86</b>	<b>46.23</b>	<b>81.99</b>
5	<b>Profit for the year</b>	<b>55.37</b>	<b>4.45</b>	<b>85.84</b>	<b>59.82</b>	<b>160.48</b>	<b>214.58</b>
6	<b>OTHER COMPREHENSIVE INCOME</b>						
	A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
	B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
	Other Comprehensive income for the year, net of tax	-	-	-	-	-	-
	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>55.37</b>	<b>4.45</b>	<b>85.84</b>	<b>59.82</b>	<b>160.48</b>	<b>214.58</b>
7	<b>Profit for the year attributable to:</b>						
	Equity holders of the parent	57.76	7.18	82.16	64.94	156.25	209.01
	Non-controlling interests	(2.39)	(2.73)	3.69	(5.12)	4.24	5.55
8	<b>Total comprehensive income for the year attributable to:</b>						
	Equity holders of the parent	57.76	7.18	82.16	64.94	156.25	209.01
	Non-controlling interests	(2.39)	(2.73)	3.69	(5.12)	4.24	5.55
9	<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>
10	<b>Basic and Diluted earnings per share (INR)</b>	<b>0.57</b>	<b>0.07</b>	<b>0.81</b>	<b>0.64</b>	<b>1.54</b>	<b>2.06</b>

*Lawandale*







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## CONSOLIDATED BALANCE SHEET

(Rs in 'Lakhs)

Particulars	September 30, 2020	March 31, 2020
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,250.57	1,282.77
(b) Capital work-in-progress	3.15	3.15
(c) Goodwill	450.00	450.00
(d) Other Intangible Assets	3.47	3.79
(e) Intangible Assets Under Development	70.63	62.13
(f) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	1.41	1.41
(g) Other Non-Current Assets	60.70	30.42
	<b>1,839.93</b>	<b>1,833.67</b>
<b>Current assets</b>		
(a) Inventories	76.00	63.52
(b) Financial Assets		
(i) Trade Receivables	74.56	52.68
(ii) Cash and Cash Equivalents	188.27	129.40
(iii) Other Financial Assets	12.61	12.51
(b) Other Current Assets	167.21	354.00
(c) Current tax asset	-	45.11
	<b>518.65</b>	<b>657.22</b>
<b>TOTAL</b>	<b>2,358.58</b>	<b>2,490.90</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	574.36	509.42
<b>Equity attributable to equity holders of the parent</b>	<b>1,590.04</b>	<b>1,525.10</b>
Non Controlling Interest	38.19	43.31
<b>Total Equity</b>	<b>1,628.23</b>	<b>1,568.41</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
Borrowings	454.94	659.34
(b) Deferred Tax liabilities (Net)	80.39	74.60
(c) Non Current Provision	16.54	14.31
	<b>551.87</b>	<b>748.25</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
Micro and Small Enterprises		
Others	55.03	54.31
(iii) Other financial liabilities	96.67	99.90
(b) Other Current Liabilities	14.31	17.57
(c) Current Provision	2.46	2.46
(d) Current tax Liability	10.02	-
	<b>178.49</b>	<b>174.24</b>
<b>TOTAL</b>	<b>2,358.58</b>	<b>2,490.90</b>

*Signature*





# TEJNAKSH HEALTHCARE LIMITED

Regd. Add. : Lion Tarachand Bapa Hospital, Lion Tarachand Bapa Hospital Marg, Sion (W), Mumbai - 22

CIN : L85100MH2008PLC179034, Email : instituteofurology@gmail.com

Website : www.tejnaksh.com | Tel No. : 022 - 2404 4983/ 2404 4984

## CASH FLOW STATEMENT

(Rs in 'Lakhs)

Particulars	September 30, 2020	March 31, 2020
<b>Profit before tax</b>	<b>90.68</b>	<b>296.55</b>
<b>Adjustments for:</b>		
Depreciation and amortisation expense	34.13	65.44
Interest income	(0.57)	(9.67)
Finance costs	27.82	76.10
Provision for Gratuity	2.24	13.76
<b>Change in operating assets and liabilities:</b>		
(Increase)/Decrease in trade receivables	(21.88)	(33.66)
(Increase)/Decrease in inventories	(12.48)	19.97
Increase/(decrease) in trade payables	0.72	(5.27)
(Increase) in other financial assets	(0.10)	24.27
(Increase)/decrease in other assets	156.63	(228.42)
Increase/(decrease) in other financial liabilities	(3.23)	12.94
Increase/(decrease) in other liabilities	(0.16)	(67.10)
<b>Cash generated from operations</b>	<b>273.80</b>	<b>164.92</b>
Less: Income taxes paid	29.95	(48.78)
<b>Net cash inflow from operating activities</b>	<b>303.74</b>	<b>116.14</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for property, plant and equipment and intangibles	(1.60)	(107.90)
Payments for acquisition of business	-	-
Intangible asset under development	(8.50)	(22.75)
Interest received	0.57	9.67
<b>Net cash outflow from investing activities</b>	<b>(9.54)</b>	<b>(120.98)</b>

<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from non current borrowings	-	150.02
Repayment of non current borrowings	(206.46)	(47.12)
Proceeds from current borrowings	-	-
Repayment of current borrowings	-	(17.67)
Interest paid	(28.87)	(74.982)
Acquisition of non-controlling interests	-	-

*Kanwade*







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<b>Net cash inflow (outflow) from financing activities</b>	<b>(235.33)</b>	<b>10.24</b>
Net increase (decrease) in cash and cash equivalents	58.87	5.40
Cash and Cash Equivalents at the beginning of the financial year	129.40	124.00
<b>Cash and Cash Equivalents at end of the year</b>	<b>188.27</b>	<b>129.40</b>
<b>Reconciliation of cash and cash equivalents as per the cash flow statement:</b>		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks in current accounts	85.40	50.35
Cash on hand	102.87	79.05
<b>Balances per statement of cash flows</b>	<b>188.27</b>	<b>129.40</b>

Notes:

- The Statement of unaudited consolidated financial results ('the Statement') of Tejnaksh Health (the 'Parent'/'Group') and its subsidiaries (together referred to as the 'Group') for the quarter/half year ended September 30, 2020 has been reviewed by the Audit Risk and Compliance Committee and approved by the Board of Directors on November 13, 2020. 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 as per Regulation 33(1)(c) read with clause (L) of Part A of Schedule IV of the SEBI Regulations is not applicable.
- Figures for the quarter ended September 30, 2020, 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, 2020 being the end of the First Quarter of the financial year. The figures for the quarter ended September 30, 2019 are the balancing figures between unaudited figures in respect of the half financial year ended September 30, 2019 and the published year to date figures up to June 30, 2019 being the end of the first quarter of the previous financial year.
- On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and suggested guidelines for containment and mitigation worldwide. This has impacted the operations of the Group during the quarter/half year ended September 30, 2020. As at September 30, 2020, the Management has used internal and external sources of information upto the date of approval of these financial results in determining the impact of the COVID-19 pandemic. The Management has used the principles of prudence in developing estimates, assumptions, exercising judgements and performing sensitivity analysis. The eventual outcome of the impact of the pandemic may be different from that estimated as on the date of approval of these financial results. However the impact assessment of COVID-19 is a continuous process, given the uncertainties associated with its nature and duration. The Group will continue to monitor any material changes to future economic conditions and the consequent impact on its business, if any, and any significant impact of these changes would be recognized in the financial results as and when these material changes to economic conditions arise.

Place: Mumbai  
Date: 13.11.2020

For and on behalf of board of Directors  
Tejnaksh Healthcare Limited

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

