



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

13.11.2019

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Scrip Code: 539428

Sub: Submission of Un-Audited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended on 30th September, 2019

Please find the enclosed herewith Un-Audited Financial Results (Standalone & Consolidated) for the Quarter and Half Year ended on 30th September, 2019 along with Limited Review Report thereon approved by the Board of Directors of the Company at its Meeting held on Wednesday, 13th November, 2019 at Lion Tarachand Bapa Hospital, Lion Tarachand Bapa 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

Ashish V. Rawandale
Managing Director
DIN:- 02005733



Independent Auditor's Review Report on quarterly and year to date Unaudited Standalone Financial Results of Tejnakhsh Healthcare Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have reviewed the accompanying Statement of the Unaudited Standalone Financial Results of **Tejnakhsh Healthcare Limited** (*the Company*) for the quarter ended on 30th September, 2019 and year to date results for the period from 1 April 2019 to 30 September 2019 (*the Statement*) being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with Circular No.CIR/CFC/FAC/62/2016 dated July 5, 2016.

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

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

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 aforesaid accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.D.Dalal & Co.,
Chartered Accountants
Firm Registration No. 102047W

Ashish S. Kakaria

(Ashish S. Kakaria)
Partner
Membership no. 102915



Mumbai
13th November, 2019
UDIN : 19102915AAAABH9268



TEJNAKSH HEALTHCARE LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / SIX MONTH ENDED SEPTEMBER, 2019

SI.No.	Particulars	Quarter Ended (Rs in 'Lakhs)		Six Month Ended (Rs in 'Lakhs)		Year Ended
		September 30,2019	June 30,2019	September 30,2019	September 30,2018	March 31,2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE					
(a)	Revenue from operations (net)	285.26	307.00	592.26	674.46	1,395.79
(b)	Other income	26.74	13.60	40.34	33.85	142.45
	Total Revenue (I)	312.00	320.60	632.60	708.31	1,538.24
2	EXPENSES					
(a)	Purchases of stock-in-trade	12.44	17.73	30.17	47.47	80.92
(b)	Changes in inventories of Stock-in-Trade	(6.57)	5.85	(0.72)	(9.81)	(21.05)
(c)	Employee benefits expense	39.39	43.40	82.79	92.00	200.40
(d)	Finance costs	18.05	19.44	37.49	31.89	76.69
(e)	Depreciation and amortization expense	14.10	13.89	27.99	25.13	52.33
(f)	Other expenses	150.48	119.94	270.42	376.00	773.96
	Total Expenses (II)	227.89	220.25	448.14	562.68	1,163.26
3	Profit before tax (I) - (II)	84.11	100.35	184.46	145.63	374.98
4	Tax expense:					
(a)	Current tax	15.55	24.25	39.80	31.50	86.15
(b)	Adjustment of tax relating to earlier periods	-	-	-	-	-
(c)	Deferred tax	(2.52)	3.65	1.13	9.22	19.63
	Total Tax Expenses	13.03	27.90	40.93	40.72	105.78
5	Profit for the Period	71.08	72.45	143.53	104.91	269.20
6	OTHER COMPREHENSIVE INCOME					
	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	-	-	-	-	-
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	71.08	72.45	143.53	104.91	269.20
7	Paid up Equity Share Capital (Face value	101.57	101.57	101.57	101.57	101.57
8	Basic and Diluted earnings per share (INR)	0.70	0.71	1.41	1.03	2.65



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STANDALONE BALANCE SHEET

Amount is Rs. Lakhs

Particulars	September 30,2019	March 31, 2019
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,144.32	1,164.78
(b) Goodwill	450.00	450.00
(c) Other Intangible Assets	3.91	4.09
(d) Intangible Assets Under Development	51.63	39.38
(e) Financial Assets	-	-
(i) Investments	106.01	106.01
(ii) Other Financial Assets	205.28	1.31
(f) Other Non-Current Assets	20.87	9.22
	1,982.01	1,774.78
Current assets		
(a) Inventories	47.04	46.32
(b) Financial Assets	-	-
(i) Trade Receivables	64.92	22.11
(ii) Cash and Cash Equivalents	97.10	96.65
(iii) Other Financial Assets	11.16	11.16
(b) Other Current Assets	148.75	189.83
	368.96	366.06
TOTAL	2,350.98	2,140.85
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	436.66	293.12
	1,452.34	1,308.80
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
Borrowings	662.39	577.51
Other financial liabilities	41.00	-
(b) Deferred Tax liabilities (Net)	59.91	58.78
	763.29	636.29
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	8.42	17.67
(ii) Trade Payables		
Micro and Small Enterprises	-	-
Others	50.45	31.58
(iii) Other financial liabilities	71.08	57.11
(b) Other Current Liabilities	8.26	64.02
(c) Current tax liabilities	(2.87)	25.37
	135.34	195.75
TOTAL	2,350.98	2,140.85





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CASH FLOW STATEMENT

Amount is Rs. Lakhs

Particulars	September 30,2019	March 31, 2019
Profit before tax	184.46	374.98
Adjustments for:		
Depreciation and amortisation expense	27.99	52.33
Interest Income	(4.16)	(1.25)
Finance costs	37.49	76.69
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(42.81)	(22.11)
(Increase)/Decrease in inventories	(0.72)	(21.05)
Increase/(decrease) in trade payables	18.87	(3.83)
(Increase) in other financial assets	(203.98)	(0.49)
(Increase)/decrease in other assets	34.49	(107.93)
Increase/(decrease) in other financial liabilities	9.55	(4.35)
Increase/(decrease) in other liabilities	(66.02)	49.86
Cash generated from operations	(4.84)	392.85
Less: Income taxes paid	(28.24)	(78.01)
Net cash inflow from operating activities	(33.08)	314.84
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and Intangibles	(7.35)	(110.94)
Payments for purchase of Business	-	-
Intangible asset under development	(12.25)	(39.38)
Interest received	4.16	1.25
Net cash outflow from investing activities	(15.44)	(149.07)





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Amount is Rs. Lakhs

CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	113.00	270.35
Repayment of non current borrowings	(17.29)	(278.65)
Proceeds from current borrowings	-	0.03
Repayment of current borrowings	-	(119.35)
Interest paid	(37.49)	(80.53)
Acquisition of non-controlling interests	-	-
Net cash inflow (outflow) from financing activities	58.22	(208.15)
Net increase (decrease) in cash and cash equivalents	9.71	(42.38)
Cash and Cash Equivalents at the beginning of the financial year	96.65	139.02
Cash and Cash Equivalents at end of the year	106.35	96.65
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	58.05	36.11
Cash on hand	39.05	60.54
Balances per statement of cash flows	97.10	96.65

Notes:

1. The financial result were reviewed by the audit committee and approved by the Board of directors at its meeting held on 13th November ,2019

2. There were no investor complaints received / pending as at 30th September, 2019.

3. The company does not have more than one reportable segment, hence segment wise reporting is not applicable.

Place: Mumbai
Date: 13.11.2019

For and on behalf of board of Directors
Tejnaksh Healthcare Limited


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



Independent Auditor's Review Report on quarterly and year to date Unaudited Consolidated Financial Results of Tejnakhsh Healthcare Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Tejnakhsh Healthcare Limited** (*the Parent*) and its subsidiary **Tejvedaant Healthcare Private Limited** (*the Subsidiary*) together referred to as *the Group* and its share of the profit after tax and total comprehensive profit of its subsidiary for the quarter ended on 30th September, 2019 and year to date results for the period from 1 April 2019 to 30 September 2019 (*the Statement*) being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with Circular No.CIR/CFC/FAC/62/2016 dated July 5, 2016.

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

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

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 aforesaid accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dates July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.D.Dalal & Co.,
Chartered Accountants
Firm Registration No. 102047W

Aashish S. Kakaria

(Aashish S. Kakaria)
Partner
Membership no. 102915



Mumbai
13th November, 2019
UDIN : 19102915AAAABI2804



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / SIX MONTH ENDED SEPTEMBER, 2019

Sl.No.	Particulars	Quarter Ended (Rs in 'Lakhs)		Six Month Ended (Rs in 'Lakhs)		Year Ended
		September 30,2019	June 30,2019	September 30,2019	September 30,2018	March 31,2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	REVENUE					
(a)	Revenue from operations (net)	445.82	445.81	891.63	948.30	1,975.73
(b)	Other income	24.59	10.52	35.11	38.72	154.92
	Total Revenue (I)	470.41	456.33	926.74	987.02	2,130.65
2	EXPENSES					
(a)	Purchases of stock-in-trade	28.95	35.21	64.16	65.69	130.65
(b)	Changes in inventories of Stock-in-Trade	(5.58)	8.32	2.74	(1.16)	(11.68)
(c)	Employee benefits expense	57.96	65.50	123.46	140.15	293.46
(d)	Finance costs	18.67	19.86	38.53	31.92	77.76
(e)	Depreciation and amortization expense	15.79	15.54	31.33	28.32	58.81
(f)	Other expenses	251.29	208.52	459.81	553.52	1,145.28
	Total Expenses (II)	367.08	352.95	720.03	818.44	1,694.28
3	Profit before tax (I) - (II)	103.33	103.38	206.71	168.58	436.37
4	Tax expense:					
(a)	Current tax	20.04	24.83	44.87	36.60	100.70
(b)	Adjustment of tax relating to earlier periods	-	-	-	-	-
(c)	Deferred tax	(2.55)	3.91	1.36	9.42	22.00
	Total Tax Expenses	17.49	28.74	46.23	46.02	122.70
5	Profit for the year	85.84	74.64	160.48	122.56	313.67
6	OTHER COMPREHENSIVE INCOME					
	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	-	-	-	-	-
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	85.84	74.64	160.48	122.56	313.67
7	Profit for the year attributable to:					
	Equity holders of the parent	82.16	74.09	156.25	118.15	302.55
	Non-controlling interests	3.69	0.55	4.24	4.41	11.12
8	Total comprehensive income for the year attributable to:					
	Equity holders of the parent	82.16	74.09	156.25	118.15	302.55
	Non-controlling interests	3.69	0.55	4.24	4.41	11.12
9	Paid up Equity Share Capital (Face value)	101.57	101.57	101.57	101.57	101.57
10	Basic and Diluted earnings per share (INR)	0.81	0.73	1.54	1.16	2.98





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CONSOLIDATED BALANCE SHEET

Amount is Rs. Lakhs

Particulars	September 30, 2019	March 31, 2019
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	1,223.89	1,243.15
(b) Goodwill	450.00	450.00
(c) Other Intangible Assets	3.91	4.09
(d) Intangible Assets Under Development	51.63	39.38
(e) Financial Assets		-
(i) Investments	0.01	0.01
(ii) Other Financial Assets	205.28	1.31
(f) Other Non-Current Assets	51.80	29.51
	1,986.52	1,767.45
Current assets		
(a) Inventories	80.75	83.49
(b) Financial Assets		
(i) Trade Receivables	68.25	19.02
(ii) Cash and Cash Equivalents	128.28	124.00
(iii) Other Financial Assets	11.16	36.88
(b) Other Current Assets	147.27	195.80
	435.72	459.18
TOTAL	2,422.24	2,226.63
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,015.68	1,015.68
(b) Other Equity	456.65	300.41
Equity attributable to equity holders of the parent	1,472.33	1,316.09
Non Controlling Interest	42.00	37.76
Total Equity	1,514.33	1,353.85
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
Borrowings	662.39	577.51
(b) Deferred Tax liabilities (Net)	63.26	61.91
	725.65	639.42
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.67	17.67
(ii) Trade Payables		-
Micro and Small Enterprises		-
Others	92.45	59.58
(iii) Other financial liabilities	77.49	64.77
(b) Other Current Liabilities	9.44	65.97
(c) Current tax liabilities	2.21	25.37
	182.26	233.36
TOTAL	2,422.24	2,226.63





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CASH FLOW STATEMENT

Amount is Rs. Lakhs

Particulars	September 30, 2019	March 31, 2019
Profit before tax	206.71	436.36
Adjustments for:		
Depreciation and amortisation expense	31.33	58.81
Interest income	(4.83)	(1.44)
Finance costs	38.53	77.76
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(49.23)	(22.06)
(Increase)/Decrease in inventories	2.74	(11.68)
Increase/(decrease) in trade payables	32.87	(14.07)
(Increase) in other financial assets	(178.26)	(25.66)
(Increase)/decrease in other assets	26.24	(139.96)
Increase/(decrease) in other financial liabilities	12.72	(5.92)
Increase/(decrease) in other liabilities	(101.41)	40.47
Cash generated from operations	17.41	392.60
Less: Income taxes paid	(23.16)	(78.01)
Net cash inflow from operating activities	(5.75)	314.59
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment and intangibles	(11.88)	(117.42)
Payments for acquisition of business		-
Intangible asset under development	(12.25)	(39.38)
Interest received	4.83	1.44
Net cash outflow from investing activities	(19.30)	(155.36)



Law



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Amount is Rs. Lakhs		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from non current borrowings	113.00	270.35
Repayment of non current borrowings	(28.13)	(278.65)
Proceeds from current borrowings		0.03
Repayment of current borrowings	(17.00)	(119.35)
Interest paid	(38.53)	(81.59)
Acquisition of non-controlling interests		-
Net cash inflow (outflow) from financing activities	29.34	(209.21)
Net increase (decrease) in cash and cash equivalents	4.29	(49.99)
Cash and Cash Equivalents at the beginning of the financial year	124.00	173.98
Cash and Cash Equivalents at end of the year	128.28	124.00
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	81.17	58.67
Cash on hand	47.12	65.32
Balances per statement of cash flows	128.28	124.00

Notes:

1. The financial result were reviewed by the audit committee and approved by the Board of directors at its meeting held on 13th November ,2019
2. There were no investor complaints received / pending as at 30th September, 2019.
3. The consolidated unaudited financial result relates to Tejnaksh Healthcare Limited, the Holding Company and its subsidiary Tejvedaant Healthcare Private Limited.
4. The company does not have more than one reportable segment, hence segment wise reporting is not applicable.

Place: Mumbai
Date: 13.11.2019

For and on behalf of board of Directors
Tejnaksh Healthcare Limited


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

