

# TEJASSVI AAHARAM LIMITED

TAL/BSE/2022-23

16<sup>th</sup> November, 2023

The Listing Department,  
Bombay Stock Exchange Limited  
Phirozejeejee Bhoj Towers  
25<sup>th</sup> Floor, Dalal Street  
Mumbai 400 001.

BSE SCRIP CODE: 531628

Dear Sir/Madam,

**Sub:** Submission of Additional Details Required for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015 for Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2023

This is with reference to BSE email dated 16th November,2023 seeking Board Meeting Commencement Time for the 14th November,2023 Board meeting. In this regard we wish to inform you that the board of directors of the company at its meeting held on Tuesday, 14<sup>th</sup> November, 2023, Commenced at 3.00 PM and concluded at 3.45 PM and approved the Un-audited Standalone Financial Results along with the limited review report for the quarter and half year ended 30<sup>th</sup> September, 2023.

We hereby enclosed the un-audited Financial Results of the Company along with the Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2023.

This is for your information and records. Kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully

**For TEJASSVI AAHARAM LIMITED**



**SHYAMKUMAR**  
**MANAGING DIRECTOR**  
**DIN: 09098976**

**Independent Auditor's Report on quarterly and year to date unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)****REVIEW REPORT****TO THE BOARD OF DIRECTORS OF TEJASSVI AAHARAM LIMITED****Opinion**

1. We have reviewed the accompanying Statement of quarterly and year to date Standalone Financial results of TEJASSVI AAHARAM LIMITED ("the Company") for the quarter and six months ended 30<sup>th</sup> September 2023 ("The Statements"), attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended (the 'Listing Regulations').
2. 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" prescribed under section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. Our responsibility is to express conclusion on the special purpose financial information based on our review. We conducted our review in accordance with Standard on Review Engagements ("SRE") 2410 – Review of interim financial information performed by the Independent Auditor' issued by the Institute of Chartered Accountants of India (ICAI). SRE 2410 requires that we comply with ethical requirements and plan and perform the review to obtain reasonable assurance whether the special purpose financial information is free from 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 audit conducted in accordance with Standards on Auditing issued by ICAI 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 stated above, nothing has come to our attention, that causes us to believe that the accompanying Statement is not prepared, in all material respects, in accordance with Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standards) Rule, 2015, as amended, and the relevant provisions of the Companies Act, 2013 as applicable and other recognized accounting practices and policies.

for **SUNDARAM & SRINIVASAN**

Chartered Accountants

(Firm's Registration No. 004207S)

Digitally  
**USHA** signed  
by **USHA**

Partner

Membership No. 211785

UDIN: 23211785BGWDFU3488

Place: Chennai

Date: 14-11-2023



**TEJASSVI AAHARAM LIMITED****Regd. Office: No. 99/5, Sneha Sadan Apartments, Nungambakkam High Road, Tirumurthy Nagar, Nungambakkam, Chennai 600034****CIN:L15549TN1994PLC028672, Email: taltdchennai@gmail.com Website: talchennai.in****Statement of Asset and Liabilities as at 30th September 2023**

(Rupees in Lakhs)

Particulars	As at 30 September 2023	As at 31 March 2023
<b>I. ASSETS</b>		
(1)Non-Current Assets		
(2)Current assets		
(a) Financial assets		
(i) Cash and bank balance	0.18	0.74
(b) Current Tax Asset(Net)		-
(c) Other current assets	1.80	1.30
<b>Total current assets</b>	<b>1.98</b>	<b>2.04</b>
<b>TOTAL ASSETS</b>	<b>1.98</b>	<b>2.04</b>
<b>I. EQUITY AND LIABILITIES</b>		
(1)Equity		
(a) Equity Share Capital	700.00	700.00
(b) Other Equity	(1,181.66)	(1,144.59)
<b>Total equity</b>	<b>(481.66)</b>	<b>(444.59)</b>
(2)Liabilities		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	372.04	354.15
<b>Total Non-current liabilities</b>	<b>372.04</b>	<b>354.15</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	107.84	83.14
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2.64	2.05
(ii) Other financial liabilities	-	-
(b) Other current liabilities	1.12	7.29
<b>Total current liabilities</b>	<b>111.60</b>	<b>92.48</b>
<b>Total liabilities</b>	<b>483.64</b>	<b>446.63</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1.98</b>	<b>2.04</b>

**For and on behalf of Board****SHYAM KUMAR**

Managing Director

DIN : 09098976

**Place : Chennai**  
**Date : 14-11-2023**

**TEJASSVI AAHARAM LIMITED**

Regd. Office: No. 99/5, Sneha Sadan Apartments, Nungambakkam High Road, Tirumurthy Nagar, Nungambakkam, Chennai 600034

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**STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED  
30 SEPTEMBER 2023**

(Rs. in Lakhs)

	Particulars	3 Months Ended			Half Year ended		Year Ended
		30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	-	-	-	-	-	-
IV	<b>Expenses</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	5.94	6.44	4.59	12.38	9.50	20.98
	Finance Costs	7.84	7.84	8.64	15.68	17.03	34.89
	Depreciation & amortisation expense	-	-	-	-	-	-
	Other Expenditure	1.48	7.53	3.60	9.01	11.11	18.45
	<b>Total expenses (IV)</b>	<b>15.26</b>	<b>21.81</b>	<b>16.83</b>	<b>37.07</b>	<b>37.64</b>	<b>74.32</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>(15.26)</b>	<b>(21.81)</b>	<b>(16.83)</b>	<b>-37.07</b>	<b>-37.64</b>	<b>(74.32)</b>
VI	Exceptional Items						
VII	<b>Profit/(loss) after exceptional items and before tax (I-IV)</b>	<b>(15.26)</b>	<b>(21.81)</b>	<b>(16.83)</b>	<b>(37.07)</b>	<b>-37.64</b>	<b>(74.32)</b>
VIII	Tax expenses:						
	(1) Deferred Tax	-	-	-	-	-	-
	(2) Current tax	-	-	-	-	-	-
IX	<b>Profit/(Loss) for the period (VII+VIII)</b>	<b>(15.26)</b>	<b>(21.81)</b>	<b>(16.83)</b>	<b>(37.07)</b>	<b>-37.64</b>	<b>(74.32)</b>
X	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
	<b>Total Comprehensive Income for the period (IX+X)</b>						
XI	<b>Comprising Profit/ (Loss) and Other Comprehensive Income for the Period</b>	<b>(15.26)</b>	<b>(21.81)</b>	<b>(16.83)</b>	<b>(37.07)</b>	<b>-37.64</b>	<b>(74.32)</b>
	Weighted Average equity share (No's)	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000
	Preference Divident paid (if any)	-	-	-	-	-	-
	Reservers pertaining to Equity Share Holders	<b>(15.26)</b>	<b>(21.81)</b>	<b>(16.83)</b>	<b>(37.07)</b>	<b>(37.64)</b>	<b>(74.32)</b>
	<b>Earnings per share</b>						
	(a) Basic	<b>(0.22)</b>	<b>(0.31)</b>	<b>(0.24)</b>	<b>(0.53)</b>	<b>(0.54)</b>	<b>(1.06)</b>
	(a) Diluted	<b>(0.22)</b>	<b>(0.31)</b>	<b>(0.24)</b>	<b>(0.53)</b>	<b>(0.54)</b>	<b>(1.06)</b>

**Notes:**

- 1) The above Financial Results have been reviewed by the Audit Committee and were approved by the Board of Directors in their Meeting held on 14th November 2023. The Statutory Auditors have expressed an unmodified Conclusion.
- 2) The Company operates only in one segment and the Company has assessed the impact of any internal or external information available up to the date of approval of these financial results and
- 3) Figures for the previous period have been regrouped, reclassified, and restated wherever necessary to make them comparable with the current period's figures.

For and on behalf of Board



**SHYAM KUMAR**  
Managing Director  
DIN : 09098976

Place : Chennai  
Date : 14-11-2023

**TEJASSVI AAHARAM LIMITED**

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**Statement of Cash Flows for the period ended 30th September 2023**

(in Rs. Lakhs)

Particulars	For the period ended 30 September 2023	For the period ended 31 March 2023
<b>Cash Flow from Operating Activities</b>		
Net Profit / [ Loss] before taxation	(37.07)	(74.30)
<u>Adjustments for:</u>		
Interest expense	15.68	34.87
Exceptional items	-	-
<b>Operating Profit before Working Capital changes</b>	<b>(21.39)</b>	<b>(39.43)</b>
<u>Adjustments for :</u>		
Increase/ (decrease) in other current liabilities	(6.17)	0.59
(Increase)/ decrease in Other assets	(0.50)	-
(Increase)/ decrease in Trade Payables	0.59	1.97
Increase/ (decrease) in short term borrowings	-	-
Increase/ (decrease) in other financial liabilities	-	<b>(2.19)</b>
<b>Working Capital Changes</b>	<b>-6.08</b>	<b>0.37</b>
Income tax	-	-
<b>Net Cash inflow from/(outflow) from Operating activities (A)</b>	<b>(27.47)</b>	<b>(39.06)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of investments	-	-
Purchase of fixed assets	-	-
Sale Proceeds from investments	-	-
Sale Proceeds from fixed assets	-	-
Capital Work in Progress	-	-
Interest received	-	-
Dividend received	-	-
<b>Net Cash inflow from/(outflow) from Investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from Borrowings/ (Repayment of Borrowings)	26.91	34.70
Effective interest provided on financial liability component of preference share	-	-
<b>Net Cash inflow from/(outflow) from Financing activities (C)</b>	<b>26.91</b>	<b>34.70</b>
<b>Net increase /(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(0.56)</b>	<b>(4.36)</b>
Cash and Cash Equivalents at the beginning of the Year	0.74	5.10
<b>Cash and Cash Equivalents at the closing of the year</b>	<b>0.18</b>	<b>0.74</b>
Notes		
1) Cash on Hand	-	-
2) Cash at Bank	0.18	0.74

**For and on behalf of Board**



**SHYAM KUMAR**  
Managing Director  
DIN : 09098976

**Place : Chennai**  
**Date : 14-11-2023**