

# TEJASSVI AAHARAM LIMITED

TAL/BSE/2023-24

14<sup>th</sup> February, 2024

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 Un-audited Standalone Financial Results for the quarter and Nine Months ended 31<sup>st</sup> December, 2023

**Ref:** Regulation 33 read with Regulation 30, Schedule III, Part A (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 read with Regulation 30, Schedule III, Part A (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), We wish to inform you that the board of directors of the company at its meeting held on Wednesday, 14<sup>th</sup> February, 2024 has approved the Un-audited Standalone Financial Results along with the limited review report for the quarter and Nine Months ended 31<sup>st</sup> December, 2023.

We hereby enclosed the un-audited Financial Results of the Company along with the Limited Review Report for the quarter and Nine Months ended 31<sup>st</sup> December, 2023.

The Board Meeting was Commenced at 3.00 PM and concluded at 5.50 P.M

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**

**SUNDARAM & SRINIVASAN**  
CHARTERED ACCOUNTANTS

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**Independent Auditor's Report on quarterly and Nine months ended as on 31<sup>st</sup> December 2023, 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 nine months ended 31st December 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)



**USHA**

S Usha

Partner

Membership No. 211785

UDIN: 24211785BKCPPE7697

Place: Chennai

Date: 14-02-2024

**TEJASSVI AAHARAM LIMITED**

No. 99/5, Saeha Sadan Flats, Nungambakkam High Road, Tirumurthy Nagar, Nungambakkam, Chennai 600034

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE NINE MONTHS ENDED 31ST DECEMBER 2023**

Corporate Identity Number (CIN) L15549TN1994PLC028672

(Rs. in Lakhs)

|   | Three Months Ended<br>31-Dec-2023<br>(Unaudited) | Three Months Ended<br>30-Sep-2023<br>(Unaudited) | Three Months Ended<br>31-Dec-2022<br>(Unaudited) | Nine Months Ended<br>31-Dec-2023<br>(Unaudited) | Nine Months Ended<br>31-Dec-2022<br>(Unaudited) | Year Ended<br>31-Mar-2023<br>(Audited) |
|---|--|--|--|---|---|--|
| <b>I</b> Revenue from operations  | -  | -  | -  | -   | -   | -                                      |
| <b>II</b> Other Income  | -  | -  | -  | -   | -   | -                                      |
| <b>III</b> <b>Total Income (I+II)</b>   | -  | -  | -  | -   | -   | -                                      |
| <b>IV</b> <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   | 5.94   | 5.19   | 18.32   | 14.69   | 20.98                                  |
| Finance Costs   | 10.04  | 7.84   | 8.78   | 25.72   | 25.81   | 34.89                                  |
| Depreciation & amortisation expense   | -  | -  | -  | -   | -   | -                                      |
| Other Expenditure   | 4.57   | 1.48   | 3.71   | 13.58   | 14.82   | 18.45                                  |
| <b>Total expenses (IV)</b>  | <b>20.55</b>                                     | <b>15.26</b>                                     | <b>17.68</b>                                     | <b>57.62</b>                                    | <b>55.32</b>                                    | <b>74.32</b>                           |
| <b>V</b> <b>Profit/(loss) before exceptional items and tax (I-IV)</b>   | <b>(20.55)</b>                                   | <b>(15.26)</b>                                   | <b>(17.68)</b>                                   | <b>(57.62)</b>                                  | <b>(55.32)</b>                                  | <b>(74.32)</b>                         |
| <b>VI</b> Exceptional Items   |  |  |  |   |   |  |
| <b>VII</b> <b>Profit/(loss) after exceptional items and before tax (I-VI)</b>   | <b>(20.55)</b>                                   | <b>(15.26)</b>                                   | <b>(17.68)</b>                                   | <b>(57.62)</b>                                  | <b>(55.32)</b>                                  | <b>(74.32)</b>                         |
| <b>VIII</b> Tax expenses:   |  |  |  |   |   |  |
| (1) Deferred Tax  | -  | -  | -  | -   | -   | -                                      |
| (2) Current tax   | -  | -  | -  | -   | -   | -                                      |
| <b>IX</b> <b>Profit/(Loss) for the period (VII+VIII)</b>  | <b>(20.55)</b>                                   | <b>(15.26)</b>                                   | <b>(17.68)</b>                                   | <b>(57.62)</b>                                  | <b>(55.32)</b>                                  | <b>(74.32)</b>                         |
| <b>X</b> <b>Other Comprehensive Income</b>  | -  | -  | -  | -   | -   | -                                      |
| <b>XI</b> <b>Total Comprehensive Income for the period (IX+X) Comprising Profit/ (Loss) and Other Comprehensive Income for the Period</b> | <b>(20.55)</b>                                   | <b>(15.26)</b>                                   | <b>(17.68)</b>                                   | <b>(57.62)</b>                                  | <b>(55.32)</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 Dividend paid (if any)   | -  | -  | -  | -   | -   | -                                      |
| Reservers pertaining to Equity Share Holders  | (20.55)  | (15.26)  | (17.68)  | (57.62)   | (55.32)   | (74.32)                                |
| <b>Earnings per share</b>   |  |  |  |   |   |  |
| (a) Basic   | (0.29)   | (0.22)   | (0.25)   | (0.82)  | (0.79)  | (1.06)                                 |
| (a) Diluted   | (0.29)   | (0.22)   | (0.25)   | (0.82)  | (0.79)  | (1.06)                                 |

**Notes:**

- The above financial results has been reviewed by the audit committee and were approved by the Board of Directors in their meeting held on 14th Febraury 2024. The statutory auditors has expressed unmodified conclusion.
- The company operates in only one segmant 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.
- Figures for the previous years has been regrouped, reclassified, and restated wherever necessary to make them comparable with the current period's figures.

For and on behalf of the Board

Place : Chennai  
Date : 14th Febraury 2024

  
**S SHYAMKUMAR**  
 Managing Director