

**Tejassvi Aaharam Limited**  
(Formerly known as Sterling Spinners Limited)

Regd. Office: New No.31, First Floor, Lazarus Church Road, R.A. Puram, Chennai 600 028  
CIN: 15549171994PLC028672, Email: tajdehanna@gmail.com Website: tajdehanna.in

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2019.**

Sr. No.	Particulars	Quarter Ended			Half Year ended		(Rs. in Lakhs)
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Audited)	
1	Income						
	(a) Net Sales/Income from operations:(Net of GST)	5.52	5.49	13.86	11.01	37.47	217.02
	(b) Other Income	1.55	0.78	1.20	2.33	1.20	3.55
	<b>Total Income from Operations (Net)</b>	<b>7.07</b>	<b>6.27</b>	<b>15.06</b>	<b>13.34</b>	<b>38.67</b>	<b>220.57</b>
2	Expenses						
	(a) Cost of Materials Consumed	0.00	0.00	(0.89)	0.00	0.00	0.79
	(b) Purchases of Stock-in-Trade	0.01	0.05	0.00	0.06	0.00	1.59.53
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.83	0.00	0.59	0.59
	(d) Employee benefits expense	1.15	1.71	19.08	2.86	37.50	80.63
	(e) Finance Cost	0.05	0.05	57.18	0.10	113.11	1.66
	(e) Depreciation & Amortization expense	29.99	30.01	30.00	60.00	60.00	139.74
	(f) Other Expenses	19.48	24.54	30.50	44.02	187.58	152.28
	<b>Total Expenses</b>	<b>50.68</b>	<b>56.36</b>	<b>136.71</b>	<b>107.04</b>	<b>398.78</b>	<b>535.22</b>
3	Profit from Operations before Other exceptional Items	(43.61)	(50.09)	(121.65)	(93.70)	(360.11)	(314.65)
4	Exceptional Items - (Gain/Loss)	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit from ordinary activities before Tax	(43.61)	(50.09)	(121.65)	(93.70)	(360.11)	(314.65)
6	Tax Expense - Earlier period	0.00	4.41	0.00	4.41	0.00	0.00
7	Net Profit for the period	(43.61)	(54.50)	(121.65)	(98.11)	(360.11)	(314.65)
8	Other Comprehensive Income (net of taxes) Items that will not be reclassified to profit or loss:						
	(i) Re-measurement of defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax effect on above	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Items that will be reclassified to profit or loss:						
	(i) Income tax effect on above	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Income for the period</b>	<b>(43.61)</b>	<b>(54.50)</b>	<b>(121.65)</b>	<b>(98.11)</b>	<b>(360.11)</b>	<b>(314.65)</b>
10	Paid-up Equity Share Capital (Face Value of Rs 10/- each)	700.00	700.00	700.00	700.00	700.00	700.00
	Face value per share (Rs)	10.00	10.00	10.00	10.00	10.00	10.00
11	Earnings Per Share - Basic and Diluted (Rs 10/-each)						
	- Basic	(0.62)	(0.78)	(1.74)	(1.40)	(5.14)	(4.50)
	- Diluted	(0.62)	(0.78)	(1.74)	(1.40)	(5.14)	(4.50)

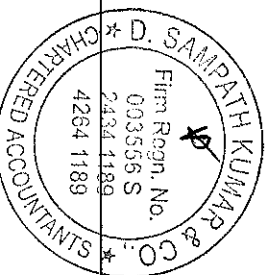
**Notes:**

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14th November, 2019 and a limited review of the same for the quarter ended 30th September 2019 has been carried out by the Statutory Auditors of the Company. The Statement of Cashflow for the six months ended 30th September, 2018 has not been reviewed by the Auditors.
- The Company operates only in one segment.
- The results furnished hereinafter are in accordance with SEBI Circular No.CIR/CHD/CMD/15/2015 dated 30th November, 2015 read with its circular dated 5th July, 2016.
- The Company has adopted the Indian Accounting Standards (Ind AS) from 1st April, 2017 and these financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards)(Amendment Rules), 2016.
- The Company has adopted IND AS 115 - Revenue from contracts with customers effective from 1st April, 2018 using cumulative method. Adoption of Ind AS 115 does not have any significant impact on Retained Earnings as at April 1, 2018 and Financial Results of the Company.
- 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 the Board  
For Tejassvi Aaharam Limited

*S. V. Anugopala*  
S V Anugopala  
Chairman cum Managing Director

Place: Chennai  
Date: November 14, 2019.



DIN :00707454