

**TEJASSVI AAHARAM LIMITED**

Regd. Off.:  
New No.31, Lazarus Church Road,  
R.A.Puram, Chennai 600 028  
CIN: L15549TN1994PLC028672  
Website: talchennai.in  
Mail:taltdchennai@gmail.com

TAL/BSE/SEC/2022-23

November 12, 2022

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

Dear Sir,

**Sub:** Submission of un-audited financial results for the quarter and half year ended 30<sup>th</sup> September 2022 - REG

**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, We wish to inform that the Board of Directors of the company at their meeting held today i.e. Saturday, 12<sup>th</sup> November, 2022 have approved the following:

1. Un-audited Financial Results for the quarter and Half year ended 30<sup>th</sup> September, 2022.
2. Approved the limited review report for the quarter and Half year ended 30<sup>th</sup> September, 2022.


Copies of Un-audited Financial Results and limited review report is enclosed.

The meeting was concluded at 4.15 P.M

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

Thanking you,

For TEJASSVI AAHARAM LIMITED

  
VAKADAY SUBRAMANIAN RAVIKUMAR  
COMPANY SECRETARY AND COMPLIANCE OFFICER  
M.NO A17054

**Independent Auditor's Review Report on quarterly and year to date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**Review Report**

To

**The Board of Directors of Tejassvi Aharam Limited.**

1. We have reviewed the accompanying statement of unaudited financial results of Tejassvi Aharam Limited ("the Company") for the quarter and six months ended September 30 2022 ("the statement").
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. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **SUNDARAM & SRINIVASAN**  
Chartered Accountants  
(Firm's Registration No. 0042075)



S Usha  
Partner

Membership No: 211785

Place: Chennai

Date: November 12, 2022

UDIN: 22211785BCXUEM7469



S/S

Statement of Unaudited Profit and Loss for the Quarter and Half year ended 30th September 2022

(in Rs. Lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30th Sept, 2022 (Unaudited)	30th June, 2022 (Unaudited)	30th Sept, 2021 (Unaudited)	30th Sept, 2022 (Unaudited)	30th Sept, 2021 (Unaudited)	31st March, 2022 (Audited)
I. Revenue from operations	-	-	-	-	-	-
II. Other Income	-	-	-	-	-	-
<b>III. Total Income (I + II)</b>	-	-	-	-	-	-
<b>IV. EXPENSES</b>						
Cost of Material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods and Work-in-progress	-	-	-	-	-	-
Employee benefit expense	4.59	4.91	3.1	9.50	4.48	10.26
Finance costs	8.64	8.89	52.26	17.03	52.26	29.43
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	3.60	7.51	3.9	11.11	10.47	23.27
<b>Total Expenses</b>	<b>16.83</b>	<b>20.81</b>	<b>59.26</b>	<b>37.64</b>	<b>67.21</b>	<b>62.96</b>
<b>V. Profit before exception items and tax (III - IV)</b>	<b>(16.83)</b>	<b>(20.81)</b>	<b>(59.26)</b>	<b>(37.64)</b>	<b>(67.21)</b>	<b>(62.96)</b>
<b>VI. Exceptional Items</b>						
<b>VII. Profit before exception items and tax (V - VI)</b>	<b>(16.83)</b>	<b>(20.81)</b>	<b>(59.26)</b>	<b>(37.64)</b>	<b>(67.21)</b>	<b>(62.96)</b>
<b>VIII. Tax Expense</b>						
(a) Current Tax	-	-	-	-	-	-
(b) Adjustment of Current tax relating of prior periods	-	-	-	-	-	-
(c) Deferred Tax	-	-	-	-	-	-
<b>Total tax expense</b>	-	-	-	-	-	-
<b>IX. Profit (Loss) for the year from continuing operations (VII-VIII)</b>	<b>(16.83)</b>	<b>(20.81)</b>	<b>(59.26)</b>	<b>(37.64)</b>	<b>(67.21)</b>	<b>(62.96)</b>
<b>X. Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI. Tax expenses of discontinued operations</b>	-	-	-	-	-	-
<b>XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII. Profit/(loss) for the period (IX+XII)</b>	<b>(16.83)</b>	<b>(20.81)</b>	<b>(59.26)</b>	<b>(37.64)</b>	<b>(67.21)</b>	<b>(62.96)</b>
<b>XIV. Other comprehensive income</b>						
(i) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
- Remeasurements of net defined benefit liability / assets, net	-	-	-	-	-	-
- Equity instruments through other comprehensive income, net	-	-	-	-	-	-
(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
- Fair value changes on derivatives designated as cash flow hedge,	-	-	-	-	-	-
- Fair value changes on investments, net	-	-	-	-	-	-
<b>Total Other comprehensive income</b>	-	-	-	-	-	-
<b>XV. Total comprehensive income for the year (XIII+XIV)</b>	<b>(16.83)</b>	<b>(20.81)</b>	<b>(59.26)</b>	<b>(37.64)</b>	<b>(67.21)</b>	<b>(62.96)</b>
<b>XVI. Earnings per equity share :</b>						
Equity shares of par value of Rs.10 each						
(1) Basic earnings per share- in Rupees	(0.24)	(0.30)	(0.85)	(0.54)	(0.96)	(0.00)
(2) Diluted earnings per share- in Rupees	(0.24)	(0.30)	(0.85)	(0.54)	(0.96)	(0.00)
Weighted average equity shares used in computing earnings per equity share						
(1) Basic	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000
(2) Diluted	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000

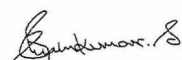
Note ;

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 12 November 2022. The Statutory Auditors have expressed an unmodified opinion

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 concluded that no adjustment is required in these results. The Company continues to monitor the future economic conditions.

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 TEJASSVI AAHARAM LIMITED



S SHYAMKUMAR  
MANAGING DIRECTOR  
DIN: 09098976

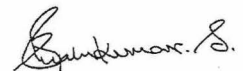
TEJASSVI AAHARAM LIMITED  
NEW NO.31, 1st FLOOR,  
LAZARUS CHURCH ROAD, R A PURAM,  
CHENNAI-600028  
CIN : L15549TN1994PLC028672

Statement of Un Audited Balance Sheet as at 30 Sept , 2022

(Rupees in Lakhs)

Particulars	As at 30th Sep , 2022 (Un Audited)	As at 31st March 2022 (Audited)
<b>I. ASSETS</b>		
<b>(1)Non-Current Assets</b>		
<b>(2)Current assets</b>		
(a) Financial assets		
(i) Cash and bank balance	5.17	5.10
(b) Current Tax Asset(Net)	-	-
(c) Other current assets	1.30	1.30
<b>Total current assets</b>	<b>6.47</b>	<b>6.40</b>
<b>TOTAL ASSETS</b>	<b>6.47</b>	<b>6.40</b>
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1)Equity</b>		
(a) Equity Share Capital	700.00	700.00
(b) Other Equity	(1,107.90)	(1,070.26)
<b>Total equity</b>	<b>(407.90)</b>	<b>(370.26)</b>
<b>(2)Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	341.64	326.93
<b>Total Non-current liabilities</b>	<b>341.64</b>	<b>326.93</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	64.97	42.97
(ii) Other financial liabilities	2.08	2.19
(b) Other current liabilities	5.68	4.56
<b>Total current liabilities</b>	<b>72.73</b>	<b>49.73</b>
<b>Total liabilities</b>	<b>414.37</b>	<b>376.66</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6.47</b>	<b>6.40</b>

FOR TEJASSVI AAHARAM LIMITED



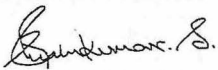
S SHYAMKUMAR  
MANAGING DIRECTOR  
DIN: 09098976

TEJASSVI AAHARAM LIMITED  
NEW NO.31, 1st FLOOR,  
LAZARUS CHURCH ROAD, R A PURAM,  
CHENNAI-600028  
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Statement of Unaudited Cash Flow for the year ended Sept 30, 2022

Particulars	30th Sept, 2022 (Un-Audited)	31st March, 2022 (Audited)
<b>Cash Flow from Operating Activities</b>		
Net Profit / [ Loss] before taxation	(37.64)	(62.96)
<b>Adjustments for:</b>		
Interest expense	17.03	29.43
Exceptional items	-	-
<b>Operating Profit before Working Capital changes</b>	<b>(20.61)</b>	<b>(33.54)</b>
<b>Adjustments for :</b>		
Increase/ (decrease) in other current liabilities	1.11	2.57
(Increase)/ decrease in inventories	-	-
(Increase)/ decrease in Other assets	-	9.37
Increase/ (decrease) in short term borrowings	22.00	26.88
Increase/ (decrease) in other financial liabilities	(0.11)	2.19
<b>Working Capital Changes</b>	<b>23.00</b>	<b>41.01</b>
Income tax	-	-
<b>Net Cash inflow from/(outflow) from Operating activities (A)</b>	<b>2.39</b>	<b>7.47</b>
<b>Cash Flow from Investing Activities</b>		
<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)	14.71	26.99
Effective interest provided on financial liability component of preference share	(17.03)	(29.43)
<b>Net Cash inflow from/(outflow) from Financing activities (C)</b>	<b>(2.32)</b>	<b>(2.43)</b>
<b>Net increase /(decrease) in cash and cash equivalents (A+B+C)</b>	<b>0.07</b>	<b>5.04</b>
<b>Cash and Cash Equivalents at the beginning of the Year</b>	<b>5.10</b>	<b>0.06</b>
<b>Cash and Cash Equivalents at the closing of the year</b>	<b>5.17</b>	<b>5.10</b>
Notes		
1) Cash on Hand	-	-
2) Cash at Bank	5.17	5.10

FOR TEJASSVI AAHARAM LIMITED

  
S SHYAMKUMAR  
MANAGING DIRECTOR  
DIN: 09098976