

TEJASSVI AAHARAM LIMITED

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

TAL/BSE/2021-22

13th November, 2021.

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

BSE SCRIP CODE: 531628

Dear Sir/Madam,

Sub: Submission of Un-audited Financial results for quarter and half year ended 30th September 2021 - 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 ('Listing Regulations'),we hereby inform you that the Board of Directors of the Company at their meeting held on 13th November, 2021, has approved the following matters:

1. The Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
2. The Limited Review Report for the quarter and half year ended 30th September, 2021.

Copies of Un-Audited Financial Results and Limited review report is enclosed.

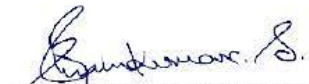
The Board Meeting was concluded at 6.00 P.M

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

Thanking you,

Yours faithfully

For TEJASSVI AAHARAM LIMITED



SOMAN SHYAM KUMAR
MANAGING DIRECTOR
DIN: 09098976

Tejassvi Aaharam Limited

(Formerly known as Sterling Spinners Limited)

Regd. Office: New No.31, Lazarus Church Road, R.A.Puram, Chennai 600 028

CIN:L15549TN1994PLC028672, Email: taltdchennai@gmail.com Website: talchennai.in

STATEMENT OF UNAUDITED STANDLONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER 2021

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Half Year ended | | Year Ended |
|-----------|---|---------------|-------------|-------------|-----------------|--------------|--------------|
| | | 30.09.2021 | 30.06.2021 | 30.09.2020 | 30.09.2021 | 30.09.2020 | 31.03.2021 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| | (a) Net Sales/Income from operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Income from Operations (Net) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Materials Consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Purchases of Stock-in-Trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (d) Employee benefits expense | 3.10 | 1.38 | 0.54 | 4.48 | 1.07 | 2.55 |
| | (e) Finance Cost | 52.26 | 0.00 | 0.01 | 52.26 | 0.02 | 0.00 |
| | (e) Depreciation & Amortization expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (f) Other Expenses | 3.90 | 6.56 | 4.88 | 10.47 | 9.33 | 15.47 |
| | Total Expenses | 59.26 | 7.94 | 5.43 | 67.21 | 10.42 | 18.02 |
| 3 | Profit from Operations before Other exceptional Items | (59.26) | (7.94) | (5.43) | (67.21) | (10.42) | (18.02) |
| 4 | Exceptional Items - (Gain/Loss) | 0.00 | 0.00 | 1743.13 | 0.00 | 1743.13 | 1743.13 |
| 5 | Profit from ordinary activities before Tax | (59.26) | (7.94) | 1737.70 | (67.21) | 1732.71 | 1725.11 |
| 6 | Tax Expense - Current Tax/prior period | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Net Profit for the period | (59.26) | (7.94) | 1737.70 | (67.21) | 1732.71 | 1725.11 |
| 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 |
| a | 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 | Total Comprehensive Income for the period | (59.26) | (7.94) | 1737.70 | (67.21) | 1732.71 | 1725.11 |
| 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 |
| | Reserves i.e. Other equity | | | | | | (976.48) |
| 11 | Earnings Per Share - Basic and Diluted (Rs 10/-each) | | | | | | |
| | - Basic | (0.85) | (0.11) | 24.82 | (0.96) | 24.75 | 24.64 |
| | - Diluted | (0.85) | (0.11) | 24.82 | (0.96) | 24.75 | 24.64 |

Notes:

- 1) The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 13th Nov 2021 and has been subjected to Limited review of the same for the quarter ended 30th September 2021 has been carried out by the Statutory Auditors of the Company. The Statutory Auditors have expressed an unmodified audit opinion.
- 2) The Company operates only in one segment.
- 3) The results furnished hereinabove are in accordance with SEBI Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 read with its circular dated 5th July, 2016.
- 4) Effective from 01st April 2020, the company has adopted and computed tax liabilities as per new regime as contemplated under section 115BAA of the Income Tax, 1961.
- 5) 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 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- 6) Non-convertible, non-cumulative redeemable preference share capital to an extent of Rs.1,478.66 lakhs issued on 06.01.2020 is treated as compound instrument, respective equity and liability have been accounted for in the books of accounts
- 7) 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



Soman Shyamkumar
Managing Director
DIN: 09098976

Place: Chennai
Date: 13th Nov 2021

Tejassvi Aaharam Limited

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Rs in Lakhs

Unaudited Statement of Cash Flows

| Particulars | For the half year ended 30 September 2021 (Unaudited) | For the half year ended 30 September 2020 (Unaudited) |
|---|---|---|
| A CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before income tax | (67.21) | 1,732.71 |
| Adjustments for: | | |
| Depreciation of property plant and equipments and right-of-use of assets / Amortisation | - | - |
| Finance Cost | 52.26 | 0.02 |
| Liabilities written back | - | (1,743.13) |
| Old balances written off | - | 0.29 |
| | 52.26 | (1,742.82) |
| Operating Loss before Working capital changes | (14.95) | (10.12) |
| Changes in Operating assets and liabilities | | |
| (Increase)/ Decrease in Trade receivables | - | - |
| (Increase) in Inventories | - | - |
| Tax Assets | - | - |
| Increase in trade payables | - | - |
| (Increase) in Other financial assets | - | - |
| (Increase) in Other non-current assets other than capital advances | - | - |
| (Increase) in Other assets | - | (1.68) |
| Increase in other non-current liabilities | (52.26) | - |
| Increase in other financial liabilities | - | - |
| (Decrease) in other current liabilities | 1.10 | 8.24 |
| Cash (Used in)/Flow from Operating Activities | (66.11) | (3.56) |
| Income taxes (paid)/ refund received net | - | - |
| NET CASH (USED IN) / FLOW FROM OPERATING ACTIVITIES | (66.11) | (3.56) |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| Payments for property, plant and equipment | - | - |
| Proceeds from sale of property, plant and equipment | - | - |
| Increase in deposits | - | - |
| NET CASH (USED IN) INVESTING ACTIVITIES | - | - |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from borrowings | 14.10 | - |
| Finance Costs | 52.26 | (0.02) |
| | 66.36 | (0.02) |
| NET CASH FROM FINANCING ACTIVITIES | 66.36 | (0.02) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C) | 0.25 | (3.57) |
| Cash and Cash Equivalents as at the beginning of the year | 0.06 | 3.69 |
| | - | - |
| Cash and Cash Equivalents as at the end of the year | 0.30 | 0.12 |

For Tejassvi Aaharam Limited


Soman Shyamkumar
Managing Director
DIN: 09098976

Place : Chennai
Date: 13-Nov-2021

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2021

(Rs in Lakhs)

| Sr. No. | Particulars | As at | As at |
|-----------|---------------------------------------|---------------------------|-------------------------|
| | | 30.09.2021 (Unaudited) | 31.03.2021 (Audited) |
| I | ASSETS | | |
| A | Non-Current Assets | 0.00 | 0.00 |
| | i) Property, Plant and Equipment | 0.00 | 0.00 |
| | ii) Capital Work-in Progress | 0.00 | 0.00 |
| | iii) Financial Assets | | |
| | a) Investments | 0.00 | 0.00 |
| | b) Other Financial Assets | 0.00 | 0.00 |
| | iv) Deferred Tax Assets (Net) | 0.00 | 0.00 |
| | v) Other Non-current Assets | 0.00 | 0.00 |
| | Total Non-Current Assets | 0.00 | 0.00 |
| B | Current Assets | | |
| | i) Inventories | 0.00 | 0.00 |
| | ii) Financial Assets | | |
| | a) Investments | 0.00 | 0.00 |
| | b) Trade receivables | 0.00 | 0.00 |
| | c) Cash and Cash Equivalents | 0.30 | 0.06 |
| | d) Bank balances other than above | 0.00 | 0.00 |
| | e) Loans | 0.00 | 0.00 |
| | f) Deferred rent receivable | 0.00 | 0.00 |
| | iii) Non-current assets held for sale | 0.00 | 0.00 |
| | iv) Other current assets | 10.67 | 10.67 |
| | Total Current Assets | 10.97 | 10.73 |
| | TOTAL ASSETS | 10.97 | 10.73 |
| II | EQUITY AND LIABILITIES | | |
| A | Equity | | |
| | i) Equity Share Capital | 700.00 | 700.00 |
| | ii) Other Equity | (1043.68) | (976.48) |
| | | (343.68) | (276.48) |
| B | Non-current liabilities | | |
| | Financial Liabilities | | |
| | i) Borrowings | | |
| | - Preference Share Capital | 321.37 | 269.12 |
| | ii) Other financial liabilities | 0.00 | 0.00 |
| | iii) Long Term Liabilities | 0.00 | 0.00 |
| | iv) Deferred Tax liabilities (Net) | 0.00 | 0.00 |
| | Total Non-current liabilities | 321.37 | 269.12 |
| C | Current Liabilities | | |
| | Financial Liabilities | | |
| | i) Borrowings | 30.19 | 16.09 |
| | ii) Trade Payables | 0.00 | 0.00 |
| | iii) Other financial liabilities | 0.00 | 0.00 |
| | iv) Other current liabilities | 3.09 | 2.00 |
| | iv) Provisions | 0.00 | 0.00 |
| | Total Current Liabilities | 33.28 | 18.09 |
| | TOTAL EQUITY AND LIABILITIES | 10.97 | 10.73 |

For Tejassvi Aaharam Limited


Soman Shyamkumar
 Managing Director
 DIN: 09098976

Place: Chennai
Date: 13-11-2021



Independent Auditor's Limited Review Report on Unaudited Quarterly and year-to-date financial Results of Tejavvi Aaharam Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended

To
The Board of Directors
Tejavvi Aaharam Limited

We have reviewed the accompanying statement of unaudited financial results of Tejavvi Aaharam Limited ("the company") for the quarter ended 30th September 2021 ("the statement") and the year-to-date results for the period 1st April 2021 to 30th September 2021 ("the statement"), being submitted by the Company's Management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 and in accordance with the recognition and measurement, principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 analytical procedures 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.



(Merged Entity of Sundararajan Associates LLP and Bhaskaran & Ramesh)

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Branches :

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Sree Hari, No.9/572,
Divine Nagar Housing Colony,
South Chittoor PO, Kochi - 682027

Email : admin@srbr.in

Website : www.srbr.in



S R B R & Associates LLP
(Formerly Sundararajan Associates LLP)

Chartered Accountants
Chennai, Hyderabad, Kochi

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 Indian 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) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B R & Associates LLP

Chartered Accountants
FRN: 004997S/S200051

K.Vijayaraghavan
Partner
M. No: 224345



UDIN : 21224345AAAAFD5340
Chennai, 13.11.2021

(Merged Entity of Sundararajan Associates LLP and Bhaskaran & Ramesh)

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