

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/2023-24

27th May, 2023

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

Dear Sir,

Sub: Outcome of the Board Meeting - Audited Financial Results for the quarter and year ended March 31, 2023

Ref: Regulation 30 read with Part A of Schedule III and 33 of SEBI (LODR) Regulations,2015.

With reference to the above captioned subject, in continuation to our intimation dated 20th May 2023 and 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 27th May, 2023 has inter-alia, approved

- Audited Financial Results of the Company as per Ind AS for the quarter and year ended 31st March, 2023 and the same along with Auditors' Report as enclosed Annexure 1.

Further, please note that the Statutory Auditors of the Company have submitted the Audit report for the quarter and year ended March 31, 2023, with an unmodified opinion, and the same is enclosed herewith.

The Board meeting commenced at 1:00 PM IST and concluded a 1.50 PM IST.

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

Thanking you,


For TEJASSVI AAHARAM LIMITED



SHYAMKUMAR

MANAGING DIRECTOR

DIN: 09098976

TEJASSVI AAHARAM LIMITED		
NEW NO.31, 1st FLOOR, LAZARUS CHURCH ROAD, R A PURAM, CHENNAI-600028		
CIN : L15549TN1994PLC028672		
Audited Standalone Balance Sheet as at Year ended 31 March , 2023		
(Rupees in Lakhs)		
Particulars	As at 31 March 2023	As at 31 March 2022
I. ASSETS		
(1)Non-Current Assets		
(2)Current assets		
(a)	Financial assets	
	(i) Cash and bank balance	0.74
	(ii) Other current assets	1.30
(b)	Current Tax Asset(Net)	
	(i) Cash and bank balance	5.10
(c)	Other current assets	
	(i) Cash and bank balance	-
	(ii) Other current assets	1.30
Total current assets		2.04
TOTAL ASSETS		2.04
I. EQUITY AND LIABILITIES		
(1)Equity		
(a)	Equity Share Capital	
	(i) Cash and bank balance	700.00
(b)	Other Equity	
	(i) Cash and bank balance	(1,144.58)
	(ii) Other Equity	(1,070.26)
Total equity		(444.58)
(2)Liabilities		
Non-current liabilities		
(a)	Financial liabilities	
	(i) Borrowings	356.35
	(ii) Other financial liabilities	326.93
Total Non-current liabilities		356.35
Current liabilities		
(a)	Financial liabilities	
	(i) Borrowings	83.14
	(ii) Trade Payables	42.97
	(A) total outstanding dues of micro enterprises and small enterprises; and	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1.97
	(ii) Other financial liabilities	2.19
(b)	Other current liabilities	
	(i) Cash and bank balance	5.16
	(ii) Other current liabilities	4.56
Total current liabilities		90.26
Total liabilities		446.62
TOTAL EQUITY AND LIABILITIES		2.04
For and on behalf of the Board		
Place : Chennai Date : 27th May 2023		 SHYAMKUMAR Managing Director DIN:09098976

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 27th May 2023. 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. 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. 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
5. Figures for the quarter ended 31st March 2023 represent the difference between audited figures in respect of the full financial year and the published figures of nine months ended December 31, 2022.
6. Figures for the previous period have been regrouped, reclassified, and restated wherever necessary to make them comparable with the current period's figures.

TEJASSVI AAHARAM LIMITED					
NEW NO.31, 1st FLOOR,, LAZARUS CHURCH ROAD, R A PURAM, CHENNAI - 600 028					
AUDITED STANDALONE FINANCIAL RESULTS FOR THE THREE MONTHS AND YEAR ENDED 31ST MARCH 2023					
Corporate Identity Number (CIN) L15549TN1994PLC028672					
	Three months ended			financial year ended	
	(Rs. in Lakhs)				
	3 Months Ended	3 Months Ended	Corresponding 3 Months Ended in the previous year	Year Ended	Year Ended
	31-Mar-2023	31-Dec-2022	31-Mar-2022	31-Mar-2023	31-Mar-2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations				
II	Other Income				
III	Total Income (I+II)	-	-	-	-
IV	Expenses				
	Cost of materials consumed	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-
	Employee benefits expense	6.29	5.19	2.46	20.98
	Finance Costs	9.08	8.78	(48.04)	34.89
	Depreciation & amortisation expense	-	-	-	-
	Other Expenditure	3.63	3.71	7.70	18.45
	Total expenses (IV)	19.00	17.68	(37.88)	74.32
V	Profit/(loss) before exceptional items and tax (I-IV)	(19.00)	(17.68)	37.88	(74.32)
VI	Exceptional Items				
VII	Profit/(loss) after exceptional items and before tax (I-IV)	(19.00)	(17.68)	37.88	(74.32)
VIII	Tax expenses:				
	(1) Deferred Tax	-	-	-	-
	(2) Current tax	-	-	-	-
IX	Profit/(Loss) for the period (VII+VIII)	(19.00)	(17.68)	37.88	(74.32)
X	Other Comprehensive Income	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) Comprising Profit/ (Loss) and Other Comprehensive Income for the Period	(19.00)	(17.68)	37.88	(74.32)
	Weighted Average equity share (No's)	7,000,000	7,000,000	7,000,000	7,000,000
	Preference Divident paid (if any)	-	-	-	-
	Reservers pertaining to Equity Share Holders	(19.00)	(17.68)	37.88	(74.32)
	Earnings per share				
	(a) Basic	(0.27)	(0.25)	0.54	(1.06)
	(a) Diluted	(0.27)	(0.25)	0.54	(1.06)

For and on behalf of the Board



SHYAMKUMAR
Managing Director
DIN: 09098976

Place : Chennai
Date : 27th May 2023

TEJASSVI AAHARAM LIMITED

NEW NO.31, 1st FLOOR, LAZARUS CHURCH ROAD, R A PURAM, CHENNAI-600028

CIN : L15549TN1994PLC028672

Audited Standalone Cash Flow Statement for the year ended 31 March , 2023

(in Rs. Lakhs)

Particulars	Year Ended 31 March 2023	Year Ended 31 March 2022
Cash Flow from Operating Activities		
Net Profit / [Loss] before taxation	(74.32)	(62.96)
Adjustments for:		
Interest expense	34.89	29.43
Operating Profit before Working Capital changes	(39.43)	(33.54)
Adjustments for :		
Increase/ (decrease) in other current liabilities	0.59	2.57
(Increase)/ decrease in Other assets	-	9.37
(Increase)/ decrease in Trade Payables	1.97	
Increase/ (decrease) in short term borrowings		26.88
Increase/ (decrease) in other financial liabilities	(2.19)	2.19
Working Capital Changes	0.37	41.01
Income tax	-	-
Net Cash inflow from/(outflow) from Operating activities (A)	(39.06)	7.47
Cash Flow from Investing Activities		
Purchase of investments	-	-
Purchase of fixed assets	-	-
Sale Proceeds from investments	-	-
Sale Proceeds from fixed assets	-	-
Capital Work in Progress	-	-
Interest received	-	-
Dividend received	-	-
Net Cash inflow from/(outflow) from Investing activities (B)	-	-
Cash Flow from Financing Activities		
Proceeds from Borrowings/ (Repayment of Borrowings)	34.70	26.99
Effective interest provided on financial liability component of preference share	-	(29.43)
Net Cash inflow from/(outflow) from Financing activities (C)	34.70	(2.43)
Net increase /(decrease) in cash and cash equivalents (A+B+C)	(4.36)	5.04
Cash and Cash Equivalents at the beginning of the Year	5.10	0.06
Cash and Cash Equivalents at the closing of the year	0.74	5.10
Notes		
1) Cash on Hand	-	-
2) Cash at Bank	0.74	5.10

For and on behalf of the Board



SHYAMKUMAR
Managing Director
DIN: 09098976

Place : Chennai
Date : 27th May 2023

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**INDEPENDENT AUDITOR'S REPORT****TO THE BOARD OF DIRECTORS OF TEJASSVI AAHARAM LIMITED**

Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying Statement of quarterly and year to date Stand Alone Financial results of TEJASSVI AAHARAM LIMITED ("the Company") for the quarter ended and year ended 31st March 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. In our opinion and to the best of our information and according to the explanations given to us the Statements;
 - i. Are presented in accordance with the requirements of the Regulations 33 of the Listing Regulations in this regard; and
 - ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March 2023.

Basis of Opinion:

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

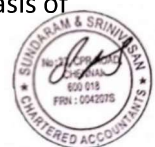


Management's Responsibilities for the Standalone Financial Results

4. The Statements have been prepared based on the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statements that give a true and fair view of the net profit, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down under applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on this basis of these Statements.



8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the-Board of Directors.
 - Conclude on the appropriateness of the-Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure, and content of the Statements, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



SUNDARAM & SRINIVASAN

CHARTERED ACCOUNTANTS

Offices: Chennai - Mumbai - Bangalore - Madurai

23, C.P. Ramaswamy Road
Alwarpet, Chennai – 600 018

Telephone { 2498 8762
2498 8463
4210 6952

E-Mail: sundaramandsrinivasan1948@gmail.com

Website: www.sundaramandsrinivasan.com

Other Matter

11. The Statements include the results for the Quarter ended 31st March 2023, being the balancing figure between audited figures in respect of the full financial year ended 31st March 2023 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For **SUNDARAM & SRINIVASAN**

Chartered Accountants

(Firm's Registration No. 004207S)

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Partner

Membership No. 211785

UDIN: 23211785BGWCWU3866

Place: Chennai

Date: 27th May 2023



TEJASSVI AAHARAM LIMITED

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TAL/BSE/SEC/2023-24

27th May, 2023

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

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.

With reference to the above captioned subject, and in terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report with Unmodified opinion on the Audited Financial Results of the Company for quarter and year ended 31st March 2023.

Request you to kindly take this declaration on your records. Kindly acknowledge the receipt of the same.

Thanking you,

For TEJASSVI AAHARAM LIMITED



PARAMESWARAN RAMESH
Chief Financial Officer