

TEJASSVI AAHARAM LIMITED

TAL/BSE/2024-25

14th February, 2025

To,
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 the quarter ended 31st December, 2024

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 their meeting held on Friday, 14th February, 2025 has approved the Un-audited Standalone Financial Results along with the limited review report for the quarter ended 31st December, 2024.

The Board Meeting commenced at 04.00 PM and concluded at 05.00 PM

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



Independent Auditor's Report on quarterly and year to date 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 Unaudited Financial Results of Tejassvi Aaharam Limited (the 'Company'), for the quarter ended 31st December 2024 and the year to date results for the period 1st April 2024 to 31st December 2024 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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.

Our conclusion is not modified in this matter.



Place: Chennai

Date: 14-02-2025

for **SUNDARAM & SRINIVASAN**

Chartered Accountants

(Firm's Registration No. 004207S)

USHA Digitally
signed by
USHA

S Usha

Partner

Membership No. 211785

UDIN: 25211785BMIUMB6225

TEJASSVI AAHARAM LIMITED						
Regd.Off : No 99/6, Sneha Sadan Apartments, Nungambakkam High Road, Thirumuthy Nagar, Nungambakkam, Chennai 600024						
UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTH AND QUARTER ENDED 31 December 2024						
Corporate Identity Number (CIN) L15549TN1994PLC028672						
	Three months ended			Nine Months ended		Year Ended
	31-Dec-2024	30-Sep-2024	31-Dec-2023	31-Dec-2024	31-Dec-2023	31-Mar-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	353.30	468.36	-	821.66	-
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	353.30	468.36	-	821.66	-
IV	Expenses					
	Cost of materials consumed	346.37	459.26	-	805.63	-
	Changes in inventories of finished goods, work in progress and stock-in-trade	0.08	(0.08)	-	-	-
	Employee benefits expense	9.49	8.49	5.94	25.82	18.32
	Finance Costs	8.75	15.15	10.04	32.63	25.72
	Depreciation & amortisation expense	-	-	-	-	-
	Other Expenditure	7.51	1.52	4.57	11.43	13.58
	Total expenses (IV)	372.20	484.34	20.55	875.51	57.62
V	Profit/(loss) before exceptional items and tax (I-IV)	(18.90)	(15.98)	(20.55)	(53.85)	(83.69)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) after exceptional items and before tax (I-IV)	(18.90)	(15.98)	(20.55)	(53.85)	(83.69)
VIII	Tax expenses:					
	(1) Deferred Tax	-	-	-	-	-
IX	Profit/(Loss) for the period (VII+VIII)	(18.90)	(15.98)	(20.55)	(53.85)	(83.69)
X	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) Comprising Profit/ (Loss) and Other Comprehensive Income for the Period	(18.90)	(15.98)	(20.55)	(53.85)	(83.69)
	Weighted Average equity share (No's)	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	(18.90)	(15.98)	(20.55)	(53.85)	(83.69)
	Earnings per share					
	(a) Basic	(0.27)	(0.23)	(0.29)	(0.77)	(1.20)
	(a) Diluted	(0.27)	(0.23)	(0.29)	(0.77)	(1.20)

Place : Chennai
Date : 14 February 2025

For and on behalf of the Board



S Shyam Kumar
S SHYAMKUMAR
Managing Director

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 14th February 2025. 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 has commenced its business in Quarter 2 of Financial year. The company has started Sale of pulses.
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
6. Figures for the previous period have been regrouped, reclassified, and restated wherever necessary to make them comparable with the current period's figures.