

TEJASSVI AAHARAM LIMITED

TAL/BSE/SEC/2025-26

14th November, 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,

Sub: Submission of Un-Audited Standalone Financial Results for the quarter and half year ended 30th September, 2025

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 November, 2025 has, inter-alia, approved the Un-Audited Standalone Financial Results along with the limited review report issued by statutory auditor for the quarter and half year ended 30th September, 2025.

The Board Meeting commenced at 3.30 PM. and concluded at 6.00 PM

Thanking you,

For TEJASSVI AAHARAM LIMITED

SETHURAMAN DHILIPKUMAR
DIRECTOR
DIN: 00580772

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 30th September 2025 and the year to date results for the period 1st April 2025 to 30th September 2025 (the 'Statement'), the Statement of Assets and Liabilities (Balance Sheet) as on that date and the Statement of cash flows for the half year ended on that date (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.

for **SUNDARAM & SRINIVASAN**

Chartered Accountants

(Firm's Registration No. 0042075)

USHA Digitally signed
by USHA

S Usha

Partner

Place: Chennai

Date: 14-11-2025

Membership No. 211785

UDIN: 25211785BMIZLO1913

TEJASSVI AAHARAM LIMITED
Regd. Off.: No. 99/6, Sneha Sadan Flats, Nungambakkam High Road, Tirumurthy Nagar, Nungambakkam, Chennai 600034
STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER 2025
Corporate Identity Number (CIN) L15549TN1994PLC028672


		(Rs. in Lakhs)					
		3 Months Ended			Half year ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	2,241.62	1,537.59	468.36	3,779.21	468.36	1,792.45
III	Total Income (I+II)	2,241.62	1,537.59	468.36	3,779.21	468.36	1,792.45
IV	Expenses	-	-	-	-	-	-
	Cost of materials consumed	2,241.24	1,534.95	459.26	3,776.19	459.26	1,762.72
	Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	(0.08)	-	(0.08)	-
	Employee benefits expense	8.70	8.49	8.49	17.19	16.33	34.31
	Finance Costs	17.81	9.53	15.15	27.34	23.88	48.58
	Other Expenditure	4.78	7.06	1.52	11.84	3.92	19.48
	Total expenses (IV)	2,272.53	1,560.03	484.34	3,832.56	503.31	1865.09
V	Profit/(loss) before exceptional items and tax (I-IV)	(30.91)	(22.44)	(15.98)	(53.36)	(34.95)	(72.64)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after exceptional items and before tax (I-IV)	(30.91)	(22.44)	(15.98)	(53.36)	(34.95)	(72.64)
VIII	Tax expenses:	-	-	-	-	-	-
	(1) Deferred Tax	-	-	-	-	-	-
	(2) Current tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period (VII+VIII)	(30.91)	(22.44)	(15.98)	(53.36)	(34.95)	(72.64)
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) Comprising Profit/ (Loss) and Other Comprehensive Income for the Period	(30.91)	(22.44)	(15.98)	(53.36)	(34.95)	(72.64)
	Weighted Average equity share (No's)	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000	70,00,000
	Preference Divident paid (if any)	-	-	-	-	-	-
	Reservers pertaining to Equity Share Holders	(30.91)	(22.44)	(15.98)	(53.36)	(34.95)	(72.64)
	Earnings per share	-	-	-	-	0.00	-
	(a) Basic	(0.44)	(0.32)	(0.23)	(0.76)	(0.50)	(1.04)
	(a) Diluted	(0.44)	(0.32)	(0.23)	(0.76)	(0.50)	(1.04)

Notes:

- The above financial results have been reviewed by the audit committee and approved by the board of directors in the board meeting held on 14th November 2025. And Statutory auditor has given unmodified review report.
- The company operates in only one segment and the company assessed the impact of any internal or external information available up to the date of approval of these financial results and concluded.
- The figures for the previous years have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period figures.

For and on behalf of the Board

Place : Chennai
Date : 14th November 2025


CHINNATHAMBI VINOTHKUMAR
CHAIRMAN

TEJASSVI AAHARAM LIMITED
Regd. Off.: No. 99/6, Sneha Sadan Flats,
Nungambakkam High Road, Tirumurthy Nagar,
Nungambakkam, Chennai 600034
CIN : L15549TN1994PLC028672

Balance Sheet as at 30 Sep 2025

(Rupees in Lakhs)

Particulars	Note	As at 30 Sep 2025	As at 31 March 2025
I. ASSETS			
(1)Non-Current Assets			
(2)Current assets			
(a) Financial assets			
(i) Trade Receivables		422.78	69.62
(ii) Cash and bank balance	7	0.95	12.95
(b) Current Tax Asset(Net)			
(c) Other current assets	8	82.69	40.61
Total current assets		506.42	123.18
TOTAL ASSETS		506.42	123.18
I. EQUITY AND LIABILITIES			
(1)Equity			
(a) Equity Share Capital	9	700.00	700.00
(b) Other Equity	10	(1,354.28)	(1,300.92)
Total equity		(654.28)	(600.92)
(2)Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	11	442.02	423.38
Total Non-current liabilities		442.02	423.38
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	12	287.32	224.84
(ii) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		4.50	4.50
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	13	414.50	62.97
(b) Other current liabilities	15	12.35	8.41
Total current liabilities		718.67	300.72
Total liabilities		1,160.69	724.10
TOTAL EQUITY AND LIABILITIES		506.42	123.18

For and on behalf of the Board



CHINNATHAMBI VINOTHKUMAR
CHAIRMAN

Place : Chennai
Date : 14th November 2025

TEJASSVI AAHARAM LIMITED
Regd. Off.: No. 99/6, Sneha Sadan Flats,
Nungambakkam High Road, Tirumurthy Nagar,
Nungambakkam, Chennai 600034
CIN : L15549TN1994PLC028672

Statement of Cashflows for the half year ended 30 Sep 2025

(in Rs. Lakhs)

Particulars	For the period ended 30 Sep 2025	For the period ended 31 March 2025
Cashflow from Operating activities		
Net Profit/ (loss) before taxation	-53.36	-72.64
Adjustments for		
Interest Expense	27.34	48.58
Operating profit before working capital changes	-26.02	-24.06
Adjustments for		
Decrease/(Increase) in Trade receivables	-353.16	-69.62
Decrease/(Increase) in Other current assets	-42.08	-38.88
Decrease/(Increase) in Other non-current assets		
Decrease/(Increase) in Non-current loans		
Decrease/(Increase) in Current loans		
Decrease/(Increase) in Other financial assets - Non-current		
Decrease/(Increase) in Other financial assets - Current		
Decrease/(Increase) in Inventories		
Increase/(Decrease) in Trade payables	351.53	65.22
Increase/(Decrease) in Other current liabilities	3.94	0.25
Increase/(Decrease) in Other financial liabilities - Current		
Increase/(Decrease) in Provisions - Current		
Increase/(Decrease) in Provisions and Other financial liabilities - Non Current		
Working Capital Changes	-39.77	-43.03
Cash generated from operations	(65.79)	(67.09)
Income tax paid	-	-
Net Cash inflow/ (outflow) from operating activities (A)	-65.79	-67.09
Cash flow from investing activities		
Purchase of Fixed Assets/ Investments	-	-
Sale proceeds from sale of fixed assets/ Investments	-	-
Interest received	-	-
Net Cash inflow/ (outflow) from investing activities (B)	-	-
Cash flow from financing activities		
Proceeds from Borrowings /(Repayment of Borrowings)	53.79	79.72
Interest payment on Preference Shares	-	-
Net Cash inflow/ (outflow) from financing activities (C)	53.79	79.72
Net Increase/(Decrease) in Cash equivalents (A) + (B) + (C)	-12.00	12.63
Opening Cash and cash equivalents	12.95	0.32
Closing Cash and cash equivalents	0.95	12.95
Notes: - Cash and Cash Equivalent		
1) Cash in Hand	-	-
2) Cash at Bank	0.95	12.95

For and on behalf of the Board



CHINNATHAMBI VINOTHKUMAR
CHAIRMAN

Place : Chennai
Date : 14th November 2025