TEJASSVI AAHARAM LIMITED

TAL/BSE/SEC/2026-27

08th September, 2026

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: Notice of 32nd Annual General Meeting and Annual Report for the Financial Year 2025-26.

Ref: Regulation 30 and 34 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Notice convening 32nd Annual General Meeting and the Annual Report for the financial year 2025-26. The 32nd AGM will be held on Wednesday, 30th September, 2026 at 12.00 Noon (IST) through Video Conferencing / Other Audio Visual Means ("VC/OAVM").

The schedule of AGM is as set out below:

PARTICULARS	DETAILS
Benpos date for Sending Notice	04th September, 2026
Cut Off Date for e-Voting	23rd September, 2026
Remote e-Voting Start Date	27th September, 2026
Remote e-Voting Start Time	9:00 A.M.
Remote e-Voting End Date	29th September, 2026
Remote e-Voting End Time	05:00 P.M.
Date of AGM	30th September, 2026

AGM Start Time	12:00 Noon
AGM e-voting Result Date	Within 2 working days from the date of AGM

The Notice and the Annual Report will be made available at the website of the company https://talchennai.com/investor-details-2/.

Thanking you

Yours faithfully,

For TEJASSVI AAHARAM LIMITED

DHILIPKUMAR S
Digitally signed by DHILIPKUMAR S
Date: 2026.09.08 19:55:35 +05'30'

SETHURAMAN DHILIPKUMAR
DIRECTOR
DIN: 00580772

TEJASSVI AAHARAM LIMITED

ANNUAL REPORT

FY 2025-26

INDEX

S.no	Particulars	Page No
1	Notice	3
2	Directors Report	34
3	Corporate Governance Report	48
4	Management Discussion and Analysis Report	70
5	Secretarial Audit report	73
6	Auditor's Report	80
7	Financial Statement	97

NOTICE TO MEMBERS

NOTICE IS HEREBY GIVEN THAT THE THIRTY SECOND (32ND) ANNUAL GENERAL MEETING OF THE MEMBERS OF TEJASSVI AAHARAM LIMITED WILL BE HELD ON WEDNESDAY, 30TH DAY OF SEPTEMBER 2026 AT 12:00 NOON THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS

1. **TO RECEIVE, CONSIDER, AND ADOPT THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026 ALONG WITH THE NOTES AS ON THAT DATE AND THE REPORTS OF THE BOARD OF DIRECTORS AND THE AUDITOR'S REPORT THEREON.**

To consider and if thought fit, to pass the following resolution, as an ***ordinary resolution****:*

"**RESOLVED THAT** the Audited Financial Statements for the year ended 31st March 2026 together with the Auditors Report thereon, and the Report of the Board of Directors for the financial year ended on that date be and are hereby approved and adopted".

2. **MR. SRIDHARAN SANTHOSHKUMAR (DIN: 00580728) DIRECTOR, LIABLE TO RETIRE BY ROTATION, WHO DOES NOT SEEK RE-ELECTION.**

To consider and if thought fit, to pass the following resolution, as an ***ordinary resolution****:*

"**RESOLVED THAT** pursuant to provision of Section 152 of the Companies Act, 2013 read with the relevant rules framed thereunder, Mr. Sridharan Santhoshkumar (DIN: 00580728) Non-Executive Non-Independent Director of the company, who retires by rotation at this meeting, expressed his unwillingness to seek re-appointment, be not re-appointed as a Director of the Company and the vacancy, so created on the Board of Directors of the Company, be not filled up."

SPECIAL BUSINESS:

3. **TO CONSIDER AND APPROVE THE APPOINTMENT OF MR. NATARAJAN PRASANNA (DIN: 01684876) AS DIRECTOR (EXECUTIVE, NON-INDEPENDENT) OF THE COMPANY**

To consider and, if thought fit, to pass the following resolution as ***Ordinary Resolution****:*

"**RESOLVED THAT** pursuant to the provisions of Sections 152 of the Companies Act, 2013 read with the rules framed thereunder, Pursuant to Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any (including any statutory modification(s), re-enactment(s) and amendment(s) thereof from time to time), and pursuant to Articles of Association of the company, and based on the recommendation of Nomination and Remuneration Committee and Board of Directors, Mr. Natarajan Prasanna (DIN: 01684876), who was appointed as an

Additional Director (Executive, Non-Independent) of the company on 07th September 2026 and who holds office upto this Annual General Meeting, be and is hereby appointed as Director (Executive, Non-Independent) of the Company.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

4. TO CONSIDER AND APPROVE THE APPOINTMENT OF MR. NATARAJAN PRASANNA (DIN: 01684876) AS MANAGING DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as ***special Resolution****:*

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 of the Companies Act, 2013 (“the Act”) read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Schedule V and other applicable provisions and rules framed thereunder the Act, Pursuant to Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any (including any statutory modification(s), re-enactment(s) and amendment(s) thereof from time to time), and pursuant to Articles of Association of the company, and based on the recommendation of Nomination and Remuneration Committee (“the Committee”) and Board of Directors (“the Board”), the approval of the members be and is hereby accorded for appointment of Mr. Natarajan Prasanna (DIN: 01684876) as Managing Director of the Company for a term of 03 (Three) years with effect from 07th September 2026 on such terms and conditions as may be decided by the board/the committee from time to time.

RESOLVED FURTHER THAT Mr. Natarajan Prasanna (DIN: 01684876) shall be liable to retire by rotation in accordance with the Companies Act, 2013

RESOLVED FURTHER THAT Mr. Natarajan Prasanna (DIN: 01684876) shall not be paid any remuneration, salary, sitting fees, commission, or any other monetary compensation for the time being, for the services rendered by him in Managing Director capacity.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

5. TO CONSIDE AND APPROVE THE APPOINTMENT OF MR. SHREYAS RAGHAV (DIN: 09512662) AS DIRECTOR (EXECUTIVE, NON-INDEPEDNENT) OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as ***special Resolution****:*

RESOLVED THAT pursuant to the provisions of Sections 152 of the Companies Act, 2013 read with the rules framed thereunder, Pursuant to Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any (including any statutory modification(s), re-enactment(s) and amendment(s) thereof from time to time), and pursuant to Articles of Association of the company, and based on the recommendation of Nomination and Remuneration Committee and Board of Directors, Mr. Shreyas Raghav (DIN: 09512662), who was appointed as an Additional Director (Executive and Non Independent) of the company on 07th September 2026 and who holds office upto this Annual General Meeting, be and is hereby appointed as Director (Executive, Non-Independent) of the Company for a term of 03 (Three) years with effect from 07th September 2026.

RESOLVED FURTHER THAT Mr. Shreyas Raghav (DIN: 09512662) shall be liable to retire by rotation in accordance with the Companies Act, 2013

RESOLVED FURTHER THAT Mr. Shreyas Raghav (DIN: 09512662) shall not be paid any remuneration, salary, sitting fees, commission, or any other monetary compensation for the time being, for the services rendered by him in Director (Executive, Non-Independent) capacity.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

6. **TO CONSIDER AND APPROVE THE APPOINTMENT OF MS. RAMYA (DIN: 05300412) AS DIRECTOR (NON-EXECUTIVE, NON-INDEPEDNENT) OF THE COMPANY**

To consider and, if thought fit, to pass the following resolution as ***ordinary Resolution****:*

“RESOLVED THAT pursuant to the provisions of Sections 152 of the Companies Act, 2013 read with the rules framed thereunder, Pursuant to Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any (including any statutory modification(s), re-enactment(s) and amendment(s) thereof from time to time), and pursuant to Articles of Association of the company, and based on the recommendation of Nomination and Remuneration Committee and Board of Directors, Ms. Ramya (DIN: 05300412), who was appointed as an Additional Director (Non-Executive, Non-Independent) of the company on 07th September 2026 and who holds office upto this Annual General Meeting, be and is hereby appointed as Director (Non-Executive, Non-Independent) of the Company and shall be liable to retire by rotation.

RESOLVED FURTHER THAT Ms. Ramya (DIN: 05300412) shall be entitled to sitting fee in addition to reimbursement of expenses for attending the meeting of Board of Directors and/or committees thereon.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

7. **TO CONSIDER AND APPROVE THE APPOINTMENT OF MR. SUBRAMANIAN NEELAKANTAN (DIN: 01474064) AS DIRECTOR (NON-EXECUTIVE, INDEPEDNENT) OF THE COMPANY**

To consider and, if thought fit, to pass the following resolution as ***special Resolution***

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 ('Act') and pursuant to Regulation 17, 25 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Mr. Subramanian Neelakantan (DIN: 01474064), (ID Registration Number: IDDB-DI-202004-024253) who was appointed as an Additional Director (Non-Executive, Independent) of the Company with effect from 07th September 2026, and who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act read with Rules framed thereunder and Regulation 16(1)(b) of the Listing Regulations and is eligible for appointment under the provisions of the Act, be and is hereby appointed as an Director (Non-Executive, Independent) of the Company, to hold office for a term of 03 (Three) consecutive years i.e., from 07th September 2026 till 06th September 2029 (both days inclusive) and shall not be liable to retire by rotation.

RESOLVED FURTHER THAT Mr. Subramanian Neelakantan (DIN: 01474064) shall be entitled to sitting fee in addition to reimbursement of expenses for attending the meeting of Board of Directors and/or committees thereon.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto."

8. **TO CONSIDER AND APPROVE THE APPOINTMENT OF MS. VIJAYALAKSHMI RAJESH (DIN: 10708144) AS DIRECTOR (NON-EXECUTIVE, INDEPEDNENT) OF THE COMPANY**

To consider and, if thought fit, to pass the following resolution as ***special Resolution***

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 ('Act') and pursuant to Regulation 17, 25 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and based on the recommendation of the Nomination and

Remuneration Committee and approval of the Board of Directors of the Company, Ms. Vijayalakshmi Rajesh (DIN: 10708144), (ID Registration Number:IDDB-DI-202609-100843) who was appointed as an Additional Director (Non-Executive, Independent) of the Company with effect from 07th September 2026, and who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act read with Rules framed thereunder and Regulation 16(1)(b) of the Listing Regulations and is eligible for appointment under the provisions of the Act, be and is hereby appointed as an Director (Non-Executive, Independent) of the Company, to hold office for a term of 03 (Three) consecutive years i.e., from 07th September 2026 till 06th September 2029 (both days inclusive) and shall not be liable to retire by rotation.

RESOLVED FURTHER THAT Ms. Vijayalakshmi Rajesh (DIN: 10708144) shall be entitled to sitting fee in addition to reimbursement of expenses for attending the meeting of Board of Directors and/or committees thereon.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

9. TO CONSIDER AND APPROVE THE APPOINTMENT OF MS. ARUNA SUBRAMANIAM (DIN: 00896962) AS DIRECTOR (NON-EXECUTIVE, INDEPEDNENT) OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as ***special Resolution***

“**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 (‘Act’) and pursuant to Regulation 17, 25 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), as amended (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Ms. Aruna Subramaniam (DIN: 00896962), (ID Registration Number:IDDB-DI-202305-048406) who was appointed as an Additional Director (Non-Executive, Independent) of the Company with effect from 07th September 2026, and who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act read with Rules framed thereunder and Regulation 16(1)(b) of the Listing Regulations and is eligible for appointment under the provisions of the Act, be and is hereby appointed as an Director (Non-Executive, Independent) of the Company, to hold office for a term of 03 (Three) consecutive years i.e., from 07th September 2026 till 06th September 2029 (both days inclusive) and shall not be liable to retire by rotation.

RESOLVED FURTHER THAT Ms. Aruna Subramaniam (DIN: 00896962) shall be entitled to sitting fee in addition to reimbursement of expenses for attending the meeting of Board of Directors and/or committees thereon.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

10. TO CONSIDER AND APPROVE THE APPOINTMENT OF M/S. CHITRA LALITHA & ASSOCIATES AS SECRETARIAL AUDITOR OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as ***Ordinary Resolution***

“**RESOLVED THAT** pursuant to Section 204 of the Companies Act, 2013 (“the Act”) read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions and rules framed thereunder the act and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and based on the recommendation of Audit Committee and the Board of Directors, the approval of the members be and is hereby accorded to appoint M/s. Chitra Lalitha & Associates, Practising Company Secretaries (Firm Registration Number: P2021TN085400) (Peer Review Certificate Number: 6325/2025) as Secretarial Auditor of the company for a term of 05 (Five) consecutive years, to hold office from the conclusion of 32nd Annual General Meeting to be held in 2026, till the conclusion of 37thAnnual General Meeting to be held in 2031, at such remuneration as may be decided by the board or committee from time to time.

RESOLVED FURTHER THAT any one of the Director or the company secretary and compliance officer be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and for matters connected therewith or incidental thereto**.”**

BY ORDER OF THE BOARD OF DIRECTORS
For TEJASSVI AAHARAM LIMITED

Sd/-
SETHURAMAN
DHILIPKUMAR
DIRECTOR
DIN: 00580772

Date: 07th September, 2026
Place: Chennai

NOTES

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, Secretarial Standard-2 on General Meetings and Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 setting out material facts, details and information.

2. Pursuant to the Ministry of Corporate Affairs (MCA) vide its General Circular No. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 5, 2020, General Circular No. 22/2020 dated June 15, 2020, General Circular No. 33/2020 dated September 28, 2020, General Circular No. 39/2020 dated December 31, 2020, General Circular No. 02/2021 dated January 13, 2021, General Circular No. 19/2021 dated December 08, 2021 and General Circular No. 21/2021 dated December 14, 2021 and General Circular No. 02/2022 dated May 05, 2022 and General Circular No. 10/2022 dated December 28, 2022 and General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025 issued by Ministry of Corporate Affairs (collectively "MCA Circulars") and Securities and Exchange Board of India ("SEBI") vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and Circular No. SEBI/HO/CFD/CMD2/ CIR/P/2021/11 dated January 15, 2021, Circular No. SEBI/HO/ CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 and Circular No. SEBI/HO/CFD/Pod-2/P/CIR/2023/4 dated January 5, 2023 and Circular No. SEBI Circular No. SEBI/HO/DDHS/P/ CIR/2023/0164 dated October 6, 2023 and Circular No. SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and Circular No. SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (collectively "SEBI Circulars"), have permitted companies to conduct AGM through VC or Other Audio Visual Means, subject to compliance of various conditions mentioned therein till September 30, 2025. In compliance with the aforesaid MCA Circulars and SEBI Circulars and the applicable provisions of Companies Act, 2013 and rules made thereunder, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The 33rd Annual General Meeting (AGM) of the Company is thus being held through video conferencing (VC) or other audio visual means (OAVM) without physical presence of members at a common venue. The registered office of the company shall be deemed to be the venue for the AGM. Hence, members can attend and participate in the ensuing AGM through VC/OAVM. Further, in accordance with SS-2 issued by ICSI read with Clarification / Guidance on applicability of Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) dated April 15, 2020, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company at No. 99/6, Sneha Sadan Apartements, Nungambakkam High Rd, Tirumurthy Nagar, Nungambakkam, Chennai - 600034.

3. In accordance with the aforesaid MCA Circulars and Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/ CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/ CFD-PoD-2/P/ CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3,, 2024 issued by Securities Exchange Board of India (collectively referred to as "SEBI Circulars"), the Notice of the AGM along with the Annual Report for FY 2024-25 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company/National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL"), collectively "Depositories".

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Act. In case of joint holders attending the AGM through VC/OAVM, only such joint holder who is higher in the order of names will be entitled to vote.

6. Pursuant to the provisions of the act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA circulars through VC/OAVM, physical attendance of members has been dispensed with. accordingly, the facility for the appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of AGM are not annexed to this notice.

7. 32nd AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circulars and SEBI Circulars. Instructions for members for attending the AGM through VC/OAVM are given below.

8. The Register of Members and the Share Transfer books of the Company will remain closed from 24th September, 2025 to 30th September, 2025 (both days inclusive).

9. Members are requested to notify change in address, if any, in case of shares held in electronic form to the concerned Depository Participant quoting their ID No. and in case of physical

share members are requested to advise any change of communication address immediately to the Registrar and Transfer Agent, viz. Cameo Corporate Services Ltd., Subramanyam Building, 1, Club House Road, Chennai 600 002.

10. Our Company's shares are tradable compulsorily in electronic form and through Cameo Corporate Services Limited, Registrars and Share Transfer Agents; we have established connectivity with both the depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services Limited (CDSL). The International Securities Identification Number (ISIN) allotted to your Company's shares under the Depository system is INE173E01019. As on 31st March, 2026 95.92% of our Company's Shares were held in dematerialized form and the rest are in physical form. To enable us to serve our investors better, we request shareholders whose shares are in physical mode to dematerialize shares and to update their bank accounts with the respective Depository Participants.

11. We draw your attention to SEBI Circular dated 16th March, 2023 bearing reference no. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2023/37, issued in supersession of earlier circulars, whereby SEBI has mandated the following:

    - Furnishing of PAN, email address, mobile number, bank account details, specimen signature and nomination by holders of physical securities;

    - Any service request and complaint shall be entertained only upon registration of the PAN, Bank details and the nomination; and

    - Ensuring that your PAN is linked to Aadhaar by 31st March, 2023 or any other date as may be specified by the Central Board of Direct Taxes to avoid freezing of your folio. Currently CBDT extended the date till 30th June, 2023. Freezing of Folios without PAN, KYC details and

    Nomination:

    - Folios wherein any one of the said document / details are not available on or after 1st October, 2023, shall be frozen and you will not be eligible to lodge grievance or avail service request from the RTA. Further effective 1st April, 2024 you will not be eligible for receiving dividend in physical mode.

    - After 31st December, 2025, the frozen folios shall be referred by RTA/Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and/or Prevention of Money Laundering Act, 2002. You are requested to forward the duly filled in Form ISR-1, Form ISR-2 and Form SH-13/Form ISR-3 along with the related proofs as mentioned in the respective forms as the earliest.

12. Members holding shares in physical form and desirous of making/updating Nomination in respect of their shareholdings in the Company, as permitted under Section 72 of the

Companies Act, 2013 and Rules made thereunder, are requested to submit the prescribed Form No. SH-13 and SH-14, as applicable for this purpose to the Company's Registrar & Transfer Agents, Cameo Corporate Services Ltd. These forms are also available on the Company's website (www.talchennai.in) under Investor Relations section. Members holding shares in dematerialized form should make/update their nomination with their Depository Participants

13. As per Regulation 40 of the SEBI Listing Regulations, securities of listed companies can be transferred only in dematerialized form with effect from April 01, 2019, and with effect from January 24, 2022 the request for effecting transfer of securities shall not be processed unless the securities are held in the dematerialized form with a depository and the transmission or transposition of securities held in physical or dematerialized form shall also be effected only in dematerialized form. Members holding shares in physical form are requested to consider converting their holdings to dematerialized form.

14. Members are requested to contact the Company's Registrar & Share Transfer Agents, Cameo Corporate Services Ltd for reply to their queries/ redressal of complaints, if any, or contact Mr. Abhishek Lohia, Company Secretary of the company; Email: cosectal@gmail.com).

15. The queries on the accounts and operation of the Company, if any, may please be sent to the Registered office of the Company at No. 99/6, Sneha Sadan Apartments, Nungambakkam High Road Tirumurthy Nagar, Nungambakkam Chennai 600034 or through email to cosectal@gmail.com at least 7 (seven) days prior to the date of AGM.

16. The Securities and Exchange Board of India (SEBI) vide its circular dated 20th April, 2018 has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company or Registrars and Share Transfer Agents.

17. In accordance with the provision of Section 108 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and amendments thereto and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is pleased to provide its members the facility to cast their vote by electronic means on all resolutions set forth in the Notice. The instructions for e-voting are given below. The cut-off date for determining the eligibility to vote by electronic means shall be Wednesday, 23rd September, 2026.

18. The Company has engaged the services of Central Depository Services (India) Limited (CDSL) to provide facility of voting through electronic means to all the members to enable them to

cast their votes electronically in respect of all the businesses to be transacted at the AGM. The facility of voting through electronic voting system will be available during the AGM also. Members who have casted their vote by remote e-voting may attend the AGM, but shall not be able to vote electronically at the AGM. Such members will also not be allowed to change or cast vote again. The Company shall be providing the facility of voting through e-voting and members attending the AGM who have not already cast their vote by remote e-voting shall be able to exercise their right during the AGM.

19. In keeping with the Green Initiative measures, the Company hereby requests members who have not registered their email addresses so far, to register their email addresses for receiving all communication including annual report, notices, circulars, etc. from the Company electronically.

20. SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated 8th June, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated 30th November, 2018, requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from 1st April, 2019 unless the securities are held in the dematerialized form with the depositories. Therefore, the members are requested to take action to dematerialize the Equity Shares of the Company, promptly.

21. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 and Register of Contracts or Arrangements in which directors are interested, maintained under Section 189 of the Companies Act, 2013 read with Rules issued thereunder will be available for inspection.

22. The details under SEBI Listing Regulations in respect of the Directors seeking appointment/re appointment at the AGM, forms integral part of the notice. The Directors have furnished the requisite declarations for their appointment/ re-appointment.

23. Important Shareholders Communication:

The Ministry of Corporate Affairs (“Ministry”), Government of India, has taken a “Green Initiative in Corporate Governance” by allowing paperless compliances by companies through electronic mode. As per the Circular No.17/2011, dated 21st April, 2011 and Circular No.18/2011, dated 29th April, 2011 issued by the Ministry of Corporate Affairs, Companies can now send various notices/documents (including notice calling Annual General Meeting, Audited Financial Statements, Directors Report, Auditors Report etc.) to the shareholders through electronic mode, to their registered email addresses. In case you are desirous of having the digital version of the Annual Report, you may write to us at cosectal@gmail.com or at the registered Office of the Company. The Annual report of the Company can be accessed at Annual Report category of Investor information in the website of Company

www.talchennai.in.

Electronic copy of the Notice of the 31st AGM and Annual Report for the financial year 2024-25 of the Company inter-alia indicating the process and manner of voting through electronic means is being sent to all the Members whose email IDs are registered with the Company's Registrar and Share Transfer Agents/Depository Participants(s) for communication purposes.

24. Instructions for attending the AGM through VC/OAVM and Electronic Voting:

a. The voting period begins on Sunday, 27th September 2026 at 9.00 A.M. and ends on Tuesday, 29th September 2026 at 5.00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Wednesday, 23rd September 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

b. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at https://talchennai.com/investor-details-2/ . The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

8. In continuation to this Ministry's **General Circular No. 20/2020** dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

c. The voting period begins on **Sunday, 27th September 2026 at 09:00 AM** and ends on **Tuesday, 29th September 2026 at 05:00 PM**. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date Wednesday, 23rd September 2026**, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

d. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

e. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure

Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

f. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service

	providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as

	shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

g. Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

i) For CDSL: 16 digits beneficiary ID,
ii) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
iii) Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by

	Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

h. After entering these details appropriately, click on "SUBMIT" tab.

i. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

j. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

k. Click on the EVSN for the relevant Constronics Infra Limited on which you choose to vote.

l. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

m. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

n. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

o. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

p. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

q. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

r. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

s. **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; info@constronicsinfra.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **3 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (info@constronicsinfra.com). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **3 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**

3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The following Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") sets out all material facts relating to the business mentioned at Item No. 3 to 10 as given above:

ITEM NO. 3: TO CONSIDER AND APPROVE THE APPOINTMENT OF MR. NATARAJAN PRASANNA (DIN: 01684876) AS DIRECTOR (EXECUTIVE, NON-INDEPENDENT) OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026, the Board of Directors has appointed Mr. Natarajan Prasanna (DIN: 01684876) as an Additional Director with effect from 07th September 2026 and he holds office upto the ensuing Annual General Meeting of the Company.

Mr. Natarajan Prasanna (DIN: 01684876) is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The Board based on the performance evaluation and as per the recommendation of Nomination and Remuneration Committee, considers that his continued association would be of immense benefit to the Company.

The Board, therefore, recommends the Resolution as set out in Item no. 3 of this Notice for approval of the shareholders as an ordinary resolution.

Except Mr. Natarajan Prasanna (DIN: 01684876), none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 4: TO CONSIDER AND APPROVE THE APPOINTMENT OF MR. NATARAJAN PRASANNA (DIN: 01684876) AS MANAGING DIRECTOR OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026 Mr. Natarajan Prasanna (DIN: 01684876) was appointed as a Managing Director of the Company with effect from 07th September 2026 for 03 (Three) years till 06th September 2029. He shall be liable to retire by rotation.

Mr. Natarajan Prasanna (DIN: 01684876) shall not be paid any remuneration, salary, sitting fees, commission, or any other monetary compensation for the time being, for the services rendered by him in Managing Director capacity.

The Board, therefore, recommends the Resolution as set out in Item no. 4 of this Notice for approval of the shareholders as a Special resolution.

Mr. Natarajan Prasanna (DIN: 01684876), being the appointee, none of the Directors or Key Managerial Personnel (KMP) of the Company or their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 4.

ITEM NO. 5: TO CONSIDE AND APPROVE THE APPOINTMENT OF MR. SHREYAS RAGHAV (DIN: 09512662) AS DIRECTOR (EXECUTIVE, NON-INDEPEDNENT) OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026, the Board of Directors has appointed Mr. Shreyas Raghav (DIN: 09512662) as an Additional Director (Executive, Non- Independent) with effect from 07th September 2026 and he holds office upto the ensuing Annual General Meeting of the Company.

Mr. Shreyas Raghav (DIN: 09512662) is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The Board based on the performance evaluation and as per the recommendation of Nomination and Remuneration Committee, considers that his continued association would be of immense benefit to the Company.

The Board, recommends his appointment as Director (Executive, Non- Independent) for a period of 03 (Three) years with effect from 07th September 2026 till 06th September 2029. He shall be liable to retire by rotation.

Mr. Shreyas Raghav (DIN: 09512662) shall not be paid any remuneration, salary, sitting fees, commission, or any other monetary compensation for the time being, for the services rendered by him in Managing Director capacity.

The Board, therefore, recommends the Resolution as set out in Item no. 5 of this Notice for approval of the shareholders as a special resolution.

Except Mr. Shreyas Raghav (DIN: 09512662), none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 6: TO CONSIDER AND APPROVE THE APPOINTMENT OF MS. RAMYA (DIN: 05300412) AS DIRECTOR (NON-EXECUTIVE, NON-INDEPEDNENT) OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026, the Board of Directors has appointed Ms. Ramya (DIN: 05300412) as an Additional Director (Non-Executive, Non-Independent) with effect from 07th September 2026 and he holds office upto the ensuing Annual General Meeting of the Company.

Ms. Ramya (DIN: 05300412) is not disqualified from being appointed as a Director in terms of Section 164 of the Act. She shall be liable to retire by rotation. Further, Ms. Ramya (DIN: 05300412) shall be entitled to sitting fee for attending the meeting of board of directors and committee within the limit prescribed under the Companies Act, 2013.

The Board based on the performance evaluation and as per the recommendation of Nomination and Remuneration Committee, considers that his continued association would be of immense benefit to the Company.

The Board, therefore, recommends the Resolution as set out in Item no. 6 of this Notice for approval of the shareholders as an ordinary resolution.

Except Ms. Ramya (DIN: 05300412), none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 7: TO CONSIDER AND APPROVE THE APPOINTMENT OF MR. SUBRAMANIAN NEELAKANTAN (DIN: 01474064) AS DIRECTOR (NON-EXECUTIVE, INDEPEDNENT) OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026, the Board of Directors has appointed Mr. Subramanian Neelakantan (DIN: 01474064) as an Additional Director (Non-Executive, Independent) with effect from 07th September 2026 and he holds office upto the ensuing Annual General Meeting of the Company.

Mr. Subramanian Neelakantan (DIN: 01474064) is not disqualified from being appointed as a Director in terms of Section 164 of the Act. Further, the Company has received necessary declaration from Mr. Subramanian Neelakantan that he meets the criteria of independence as prescribed under Section 149(6) of the Act as well as prescribed in Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, he has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties. In the opinion of the Board, he fulfils the conditions specified in the Act, rules framed thereunder and the SEBI Listing Regulations, for being appointed as an Independent Director and he is independent of the management of the Company.

Mr. Subramanian Neelakantan (DIN: 01474064) is a practising chartered accountant and has over three decades of experience and has grown CNGSN & Associates LLP into a leading South Indian firm, specializing in Audit, Assurance, Taxation, Advisory, Private Equity, Reorganization, Capital Markets, and Management Consulting.

The Board, recommends his appointment as Director (Non-Executive, Non- Independent) for a period of 03 (Three) years with effect from 07th September 2026 till 06th September 2029. He shall not be liable to retire by rotation. Further, Mr. Subramanian Neelakantan (DIN: 01474064) shall be entitled to sitting fee for attending the meeting of board of directors and committee within the limit prescribed under the Companies Act, 2013.

The Board, therefore, recommends the Resolution as set out in Item no. 7 of this Notice for approval of the shareholders as a special resolution.

Except Mr. Subramanian Neelakantan (DIN: 01474064), none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 8: TO CONSIDER AND APPROVE THE APPOINTMENT OF MS. VIJAYALAKSHMI RAJESH (DIN: 10708144) AS DIRECTOR (NON-EXECUTIVE, INDEPEDNENT) OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026, the Board of Directors has appointed Ms. Vijayalakshmi Rajesh (DIN: 10708144) as an Additional Director (Non-Executive, Independent) with effect from 07th September 2026 and he holds office upto the ensuing Annual General Meeting of the Company.

Ms. Vijayalakshmi Rajesh (DIN: 10708144) is not disqualified from being appointed as a Director in terms of Section 164 of the Act. Further, the Company has received necessary declaration from Mr. Subramanian Neelakantan that he meets the criteria of independence as prescribed under Section 149(6) of the Act as well as prescribed in Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, he has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties. In the opinion of the Board, he fulfils the conditions specified in the Act, rules framed thereunder and the SEBI Listing Regulations, for being appointed as an Independent Director and he is independent of the management of the Company.

Ms. Vijayalakshmi Rajesh is a social development professional and entrepreneur with over two decades of experience in CSR, community development, women's empowerment, education, workforce development, and ESG, and currently serves as Managing Trustee of ZRII Trust and Managing Partner of Rakshith Support Services LLP.

The Board, recommends his appointment as Director (Non-Executive, Non- Independent) for a period of 03 (Three) years with effect from 07th September 2026 till 06th September 2029. He shall not be liable to retire by rotation. Further, Ms. Vijayalakshmi Rajesh (DIN: 10708144) shall be entitled to sitting fee for attending the meeting of board of directors and committee within the limit prescribed under the Companies Act, 2013.

The Board, therefore, recommends the Resolution as set out in Item no. 8 of this Notice for approval of the shareholders as a special resolution.

Except Ms. Vijayalakshmi Rajesh (DIN: 10708144), none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 9: TO CONSIDER AND APPROVE THE APPOINTMENT OF MS. ARUNA SUBRAMANIAM (DIN: 00896962) AS DIRECTOR (NON-EXECUTIVE, INDEPEDNENT) OF THE COMPANY

The members are informed that on the recommendation of Nomination & Remuneration Committee at their meeting held on 07th September 2026, the Board of Directors has appointed Ms. Aruna Subramaniam (DIN: 00896962) as an Additional Director (Non-Executive, Independent) with effect from 07th September 2026 and he holds office upto the ensuing Annual General Meeting of the Company.

Ms. Aruna Subramaniam (DIN: 00896962) is not disqualified from being appointed as a Director in terms of Section 164 of the Act. Further, the Company has received necessary declaration from Mr. Subramanian Neelakantan that he meets the criteria of independence as prescribed under Section 149(6) of the Act as well as prescribed in Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, he has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties. In the opinion of the Board, he fulfils the conditions specified in the Act, rules framed thereunder and the SEBI Listing Regulations, for being appointed as an Independent Director and he is independent of the management of the Company.

Ms. Aruna Subramaniam is a senior management professional and strategic advisor with over 30 years of experience in consulting, social impact, governance, financial structuring, CSR, and sustainable development, bringing a broad-based independent perspective to the Board.

The Board, recommends his appointment as Director (Non-Executive, Non- Independent) for a period of 03 (Three) years with effect from 07th September 2026 till 06th September 2029. He shall not be liable to retire by rotation. Further, Ms. Aruna Subramaniam shall be entitled to sitting fee for attending the meeting of board of directors and committee within the limit prescribed under the Companies Act, 2013.

The Board, therefore, recommends the Resolution as set out in Item no. 9 of this Notice for approval of the shareholders as a special resolution.

Except Ms. Aruna Subramaniam (DIN: 00896962), none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

ITEM NO. 10: TO CONSIDER AND APPROVE THE APPOINTMENT OF M/S. CHITRA LALITHA & ASSOCIATES AS SECRETARIAL AUDITOR OF THE COMPANY

Pursuant to the amended provisions of Regulation 24A of the SEBI Listing Regulations vide SEBI Notification dated 12th December, 2024 and provisions of Section 204 of the Companies Act, 2013 (‘Act’) and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Audit Committee and the Board of Directors at their respective meetings held on 07th September 2026 have approved and recommended the appointment of M/s Chitra Lalitha & Associates, Practicing Company secretaries, Chennai (Firm Registration Number: P2021TN085400) (Peer Review Certificate Number: 6325/2025), as the Secretarial Auditors of the Company for a term of 05 (Five) consecutive years to hold office from the from FY 2026-27 till FY 2030-31 at remuneration in the range as may be decided by board of directors plus reimbursement of out-of pocket, travelling and living expenses etc. Besides the audit services, the Company would also obtain certifications which are to be mandatorily received from the Secretarial auditors under various statutory regulations and certifications required by clients, banks, statutory authorities and other requirements as required from time to time, for which the auditors will be remunerated separately on mutually agreed terms.

The Board, therefore, recommends the Resolution as set out in Item no. 10 of this Notice for approval of the shareholders as an ordinary resolution.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

BY ORDER OF THE BOARD OF DIRECTORS
For TEJASSVI AAHARAM LIMITED
Sd/-
SETHURAMAN DHILIPKUMAR
DIRECTOR
DIN: 00580772

Date: 07th September, 2026

Place: Chennai

TEJASSVI AAHARAM LIMITED

DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING PURSUANT TO REGULATION 36(3) OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015 AND SECRETARIAL STANDARDS ON GENERAL MEETING (SS-2) ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA (ICSI) ARE GIVEN BELOW:

ITEM NO. 2,3,4,5,6,7,8,9

Name of Director	Mr. Sridharan Santhoshkumar	Mr. Natarajan Prasanna
DIN	00580728	01684876
Age (Years)	52	46
Nationality	Indian	Indian
Experience and Expertise in specific functional areas	Mr. Sridharan Santhoshkumar, aged 51, has vast experience in Marketing, Procurement and processing of food products and other allied business activities	Mr. Natarajan Prasanna is an entrepreneur and investor with experience across consumer businesses, fintech, agribusiness, real estate, and start-ups, and currently serves as Founder & CEO of Funk Foods Private Limited while actively pursuing investments and board roles.
Date of first appointment on the Board	09th October 2024	07th September 2026
Terms of Appointment / Re- appointment	Liable to retire by rotation and expressed un-willingness for re-appointment	Appointed as Managing Director for a term of 03 (Three) years from 07th September 2026 till 07th September 2029. He is also liable to retire by rotation.
Remuneration sought to be paid	Nil	Nil
Remuneration last drawn for the FY 2025-26	Nil	Nil
Shareholding in this company	Nil	16.28%
Relationship	Not related to any director or Key Managerial Personnel	Promoter
No of Board Meetings held and attended during the year	5/5	NA
Name(s) of other entities in which holding of directorship	01. Vishnusurya Green Energy Limited 02. Agni Surya Energy Private Limited	01. Twentieth Century Apco Leasing Private Limited 02. Saranga Investments And Consultancy Private Limited

	03. Vagas Aqua Private Limited 04. Agni Estates and Foundations Private Limited 05. Agnivishnu Ventures Private Limited 06. Flame Advertising Company Private Limited 07. Fourthforce Surveillance Indo Private Limited 08. Agrova Nutrients Private Limited 09. Drone Training Academy Private Limited 10. Agni Incubation Foundation	03. Calcom Credit And Holdings Private Limited 04. Sheetala Credit And Holdings Private Limited 05. Rajat Chakra Credit And Holdings Private Limited 06. Satluj Credit And Holdings Private Limited 07. Sipping Spirits Private Limited 08 .Tropical Breweries Private Limited 09. Funk Foods Private Limited 10. LA Plantation Estate Private Limited 11. Athulya Assisted Living Private Limited 12. CASurina Bay Farms Private Limited 13. Evtar Manufacturing Private Limited
Chairpersonship/Membership in committees of other Listed Entities	Nil	Nil

.

Name of Director	Mr. Shreyas Raghav	Ms. Ramya
DIN	09512662	05300412
Age (Years)	45	47
Nationality	Indian	Indian
Experience and Expertise in specific functional areas	Mr. Shreyas Raghav is the Co-founder and COO of Funk Foods, with extensive experience in banking, credit risk, operations, technology consulting, and process transformation, driving the Company's operational strategy and execution	Ms. Ramya is a Fellow Chartered Accountant with over 26 years of experience in corporate advisory, taxation, regulatory compliance, strategic planning, GST, and corporate governance, bringing extensive financial and regulatory expertise to the Board.
Date of first appointment on the Board	07th September 2026	07th September 2026
Terms of Appointment / Re- appointment	Appointed as Executive Director for a term of 03 (Three) years	She shall be liable to retire by rotation.

	from 07th September 2026 till 07th September 2029. He is also liable to retire by rotation.	
Remuneration sought to be paid	Nil	Entitled to Sitting Fee
Remuneration last drawn for the FY 2025-26	Nil	Nil
Shareholding in this company	3.79%	Nil
Relationship	Not related to any director or Key Managerial Personnel	Not related to any director or Key Managerial Personnel
No of Board Meetings held and attended during the year	NA	NA
Name(s) of other entities in which holding of directorship	01. Funk Foods Private Limited	01. LCS Consultancy Services Private Limited
Chairpersonship/Membership in committees of other Listed Entities	Nil	Nil

.

Name of Director	Mr. Subramanian Neelakantan	Ms. Vijayalakshmi Rajesh
DIN	01474064	10708144
Age (Years)	59	57
Nationality	Indian	Indian
Experience and Expertise in specific functional areas	Mr. Subramanian Neelakantan (DIN: 01474064) is a practising chartered accountant and has over three decades of experience and has grown CNGSN & Associates LLP into a leading South Indian firm, specializing in Audit, Assurance, Taxation, Advisory, Private Equity, Reorganization, Capital Markets, and Management Consulting.	Ms. Vijayalakshmi Rajesh is a social development professional and entrepreneur with over two decades of experience in CSR, community development, women's empowerment, education, workforce development, and ESG, and currently serves as Managing Trustee of ZRII Trust and Managing Partner of Rakshith Support Services LLP
Date of first appointment on the Board	07th September 2026	07th September 2026
Terms of Appointment /	Appointed for a term of 03	Appointed for a term of 03

Re- appointment	(Three) years from 07th September 2026 till 07th September 2029	(Three) years from 07th September 2026 till 07th September 2029
Remuneration sought to be paid	Entitled to Sitting Fee	Entitled to Sitting Fee
Remuneration last drawn for the FY 2025-26	Nil	Nil
Shareholding in this company	Nil	Nil
Relationship	Not related to any director or Key Managerial Personnel	Not related to any director or Key Managerial Personnel
No of Board Meetings held and attended during the year	NA	NA
Name(s) of other entities in which holding of directorship	01. Naga Limited 02. Vishnusurya Projects and Infra Limited 03. Healthy Investments Limited 04. Mars Capital Private Limited 05. Meta Jupiter Software Solutions Private Limited	Nil
Chairpersonship/Membership in committees of other Listed Entities	01. Audit Committee - Vishnusurya Projects and Infra Limited (Member) 02. Audit Committee – Healthy Investment Limited (Chairperson)	Nil

Name of Director	Ms. Aruna Subramaniam
DIN	00896962
Age (Years)	69
Nationality	Indian
Experience and Expertise in specific functional areas	Ms. Aruna Subramaniam is a senior management professional and strategic advisor with over 30 years of experience in consulting, social impact, governance, financial structuring, CSR, and sustainable development, bringing a broad-based independent perspective to the Board.
Date of first appointment on the Board	07th September 2026
Terms of Appointment / Re- appointment	Appointed for a term of 03 (Three) years from 07th September 2026 till 07th September 2029
Remuneration sought to be paid	Entitled to Sitting Fee

Remuneration last drawn for the FY 2025-26	Nil
Shareholding in this company	Nil
Relationship	Not related to any director or Key Managerial Personnel
No of Board Meetings held and attended during the year	NA
Name(s) of other entities in which holding of directorship	01. Ananhita Healthcare Private Limited
Chairpersonship/Membership in committees of other Listed Entities	Nil

DIRECTOR'S REPORT

Dear Shareholders,

Your directors have pleasure in presenting the Thirty Second (32nd) Annual Report together with the Audited Financial statements of your Company for the year ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS

The standalone financial statements of the Company for the financial year ended 31st March, 2026 have been prepared in accordance with the Indian Accounting standards (IND AS) as noticed by the Ministry of Corporate Affairs and as amended from time to time.

The Summarized financial performance of your Company is given in the table below;

(In Lakhs)

Particulars	For the Year ended on 31st March, 2026	For the Year ended on 31st March, 2025
Revenue from operations	8,208.03	1,792.45
Other income	-	-
Total revenue	8,208.03	1,792.45
Expenses	8,308.07	1,865.09
Profit/(loss) before exceptional items and tax	(100.40)	(72.64)
Exceptional items	-	-
Profit/(loss) before tax	(100.40)	(72.64)
Tax expense	-	-
Profit/(loss) for the period	(100.40)	(72.64)
Other comprehensive income net of income tax	-	-
Total comprehensive income for the period	-	-
Earnings per share	(1.43)	(1.04)

2. STATE OF AFFAIRS

During the financial year, the Company undertook trading activities involving the purchase and sale of goods at relatively low profit margins. These activities were carried out as part of the Company's strategic business development initiatives to explore market opportunities and identify suitable distribution channels.

3. DIVIDEND

In view of the financial position of the Company, the Board of Directors does not recommend any dividend for the financial year ended 31st March, 2026.

4. DETAILS OF SUBSIDIARIES, JOINT VENTURE (JV) OR ASSOCIATE COMPANIES (AC)

As on 31st March, 2026, the Company did not have any Subsidiary, Associate or Joint Venture Company. So, the reporting of separate statement containing the salient features of the financial statement of subsidiary company or subsidiaries and associate companies or companies in form AOC-1 is not applicable to the company.

5. AMOUNTS PROPOSED TO BE CARRIED TO ANY RESERVES.

The Reserves at the end of the year 31st March, 2026 is at Rs. (1,400.96) Lakhs as against the Total Reserves of Rs. (1,300.92) Lakhs as at 31st March, 2025. During the financial year ended 31st March, 2026, the Company did not transfer any amount to the Reserves.

6. CAPITAL STRUCTURE OF THE COMPANY

During the year under consideration, there is no change in Capital Structure of the Company as on 31st March, 2026. However, Shareholders of the company by way of Postal Ballot on 26th March 2026, has approved the increase in Authorised Share Capital of the company from Rs. 25 Crores comprising of 1,00,00,000 (One Crore) equity shares of face value Rs. 10 (Rupees Ten) each and 15,00,000 (Fifteen Lakh) preference shares of face value Rs. 100 (Rupees Hundred) each to, Rs. 75 Crores comprising of 6,00,00,000 (Six Crore) equity shares of face value Rs. 10 each and 15,00,000 (Fifteen Lakh) preference shares of face value Rs. 100 (Rupees Hundred) each.

Further, during the year under report company has not made or issued

- Buyback of shares or
- Bonus shares, or
- Sweat equity shares, or
- Equity with differential voting rights, or
- Employee stock option.
- Any Other securities which carries a right or option to convert into equity shares.

However, the Company has, on 20th July, 2026, allotted 5,11,62,204 (Five Crore Eleven Lakh Sixty-Two Thousand Two Hundred and Four) equity shares of Rs. 10/- (Rupees Ten) each at par, aggregating to Rs. 51,16,22,040/- (Rupees Fifty One Crore Sixteen Lakh Twenty Two Thousand and Forty) for consideration other than cash, by way of a share swap, to the shareholders of Funk Foods Private Limited ("FFPL"), pursuant to the Share Purchase Agreement dated 13th February 2026.

7. CHANGE IN NATURE OF BUSINESS, IF ANY

During the Financial Year 2025-26 there was no change in the nature of business of the Company.

8. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes or commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report, except for the preferential allotment of equity shares made by the Company on 20th July, 2026.

Subsequent to the said allotment, the Board of Directors, at its meeting held on 29th July, 2026, classified Five (5) out of the Ten (10) allottees as forming part of the Promoter and Promoter Group. Consequently, the shareholding of the Promoter and Promoter Group stood at 72.55% of the post-issue paid-up share capital of the Company. Accordingly, the said preferential allotment resulted in a change in control of the management of the Company.

9. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on the date of this Report, the Company has Four (4) Directors consisting of Two (02) Independent Directors and Two (02) Non-Executive Non-Independent Directors.

I. DISQUALIFICATION OF DIRECTORS

None of the Directors are disqualified under Section 164(2) of the Companies Act, 2013. Certificate on Non-Disqualification, as required under Regulation 34 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 is forming part of the Corporate Governance Report forming part of this Annual Report.

II. DETAILS OF CHANGES OF THE DIRECTORS MENTIONED BELOW

- Mr. Sridharan Santhoshkumar (DIN: 00580728) was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company with effect from 9th October, 2024. His appointment was subsequently regularized by the Members at the 31st Annual General Meeting of the Company held on 30th September, 2025.

- Mr. Sethuraman Dhilipkumar (DIN: 00580772) was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company with effect from 9th October, 2024. His appointment was subsequently regularized by the Members at the 31st Annual General Meeting of the Company held on 30th September, 2025. Further, Mr. Sethuraman Dhilipkumar (DIN: 00580772) has tendered resignation with effect from 20th September 2026.

- Mr. Chinnathambi Vinothkumar (DIN: 09098986) was re-appointed as Director (Non-Executive, Independent) of the company at the meeting of the board of directors held on

20th June 2026, for a further term of one (01) year commencing from 22nd June 2026, subject to approval of members at this ensuing Annual General Meeting of the company. Further, Mr. Chinnathambi Vinothkumar (DIN: 09098986) has tendered resignation with effect from 20th September 2026.

- Ms. Thangavelu Dhana Lakshmi (DIN: 09291452) was re-appointed as Director (Non-Executive, Independent) of the company at the meeting of the board of directors held on 14th August 2026, for a further term of one (01) year commencing from 24th August 2026, subject to approval of members at this ensuing Annual General Meeting of the company. Further, Ms. Thangavelu Dhana Lakshmi (DIN: 09291452) has tendered resignation with effect from 20th September 2026.

- Mr. Shyamkumar (DIN: 09098976), Managing Director of the company has resigned from the position of directorship with effect from 08th October, 2025.

- Mr. Natarajan Prasanna (DIN: 01684876) has been appointed as Additional Director (Exceutive, Non-Independent) and Managing Director with effect from 07th September 2026 for a term of 03 (Three) years subject to approval of members of the company.

- Mr. Shreyas Raghav (DIN: 09512662) has been appointed as Additional Director (Exceutive, Non-Independent) with effect from 07th September 2026 for a term of 03 (Three) years subject to approval of members of the company.

- Ms. Ramya (DIN: 05300412) has been appointed as Additional Director (Non-Exceutive, Non-Independent) with effect from 07th September 2026 subject to approval of members of the company.

- Mr. Subramanian Neelakantan (DIN: 01474064) has been appointed as Additional Director (Non-Exceutive, Independent) with effect from 07th September 2026 for a term of 03 (Three) years subject to approval of members of the company.

- Ms. Vijayalakshmi Rajesh (DIN: 10708144) has been appointed as Additional Director (Non-Exceutive, Independent) with effect from 07th September 2026 for a term of 03 (Three) years subject to approval of members of the company.

- Ms. Aruna Subramaniam (DIN: 00896962) has been appointed as Additional Director (Non-Exceutive, Independent) with effect from 07th September 2026 for a term of 03 (Three) years subject to approval of members of the company.

III. WOMAN DIRECTOR

Pursuant to the provisions of Section 149 of the Companies Act, 2013, read with Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has one Woman Independent Director, Ms. Thangavelu Dhana Lakshmi (DIN: 09291452), on its Board of

Directors. On 07th September 2026, the board has inducted Ms. Ramya, Ms. Vijayalakshmi Rajesh and Ms. Aruna Subramaniam as directors of the company.

IV. INDEPENDENT DIRECTOR

During the period under review, the Independent Directors of the Company have submitted a declaration that each of them meets the criteria of independence as prescribed in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and there has been no change in the circumstances which may affect their status as an Independent Director during the year.

V. DETAILS OF THE KEY MANAGERIAL PERSONNEL

The following persons were designated as the Key Managerial Personnel pursuant to Sections 2(51) and 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as on date of the report:

S.NO	NAME OF THE KEY MANAGERIAL PERSONNEL	DESIGNATION
1	Parameswaran Ramesh	Chief Financial officer
2	Abhishek Lohia	Company secretary and Compliance officer

Except for the resignation of Mr. Shyamkumar (DIN: 09098976) from the position of Managing Director of the Company, there were no other changes in the Key Managerial Personnel of the Company during the year. Also, Mr. Parameswaran Ramesh has tendered his resignation with effect from 15th September 2026.

VI. RETIRE BY ROTATION

Mr. Sridharan Santhoshkumar (DIN: 00580728) retires by rotation at the ensuing 32nd Annual General Meeting and expressed his un-willingness for re-appointment. The brief resume and other details as required under the Listing Regulations and Secretarial Standard on General Meetings (SS-2) are provided in the Notice of the 32nd Annual General Meeting of the Company.

10.BOARD & COMMITTEES

A) BOARD MEETINGS

The Company has a professional Board with an optimum combination of executive, non-executive and independent directors (including one woman director) who bring to the table the right mix of knowledge, skill and expertise. The Board achieving its business objectives and protecting the interest of the stakeholders.

During the year, Five (5) meetings of Board of Directors of the Company were convened and held in accordance with the provisions of the Companies Act, 2013. The date(s) of the Board Meeting, attendance by the directors is given in the Corporate Governance Report forming part of this Annual Report.

The maximum time-gap between any two consecutive meetings was within the period prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

B) COMMITTEES OF THE BOARD

As per regulatory requirements and with a view to have focused deliberation, the Board has constituted following committees.

Audit Committee

Audit Committee of the Company meets the requirements of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. During the year, four (04) meetings of the Committee were held, the details along with the composition of the Audit Committee as required under the provisions of Section 177(8) of the Companies Act, 2013 are given in the Corporate Governance Report which forms part of this Annual Report. During the year under review, the Board has accepted all the recommendations of the Audit Committee.

Nomination and Remuneration Committee

Nomination and Remuneration Committee meets the requirements of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. During the year, one (1) meeting of the Committee was held, the details of the composition of the Nomination and Remuneration Committee as required under the provisions of Section 178 of the Companies Act, 2013 are given in the Corporate Governance Report which forms part of this Annual Report. During the year under review, the Board has accepted all the recommendations of the Nomination and Remuneration Committee.

Stakeholders' Relationship Committee

This Committee considers and resolves the grievances of security holders of the Company inter-alia including grievances related to transfer of shares, non-receipt of Annual Report, non-receipt of dividend etc. The Committee also reviews measures taken for effective exercise of voting rights by shareholders, adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar to an Issue & Share Transfer Agent and ensuring timely receipt of annual reports by the shareholders of the company. The details of the composition of the stakeholders' relationship committee are given in the Corporate Governance Report which forms part of this Annual Report.

11. EVALUATION OF BOARD, COMMITTEES OF DIRECTORS

Pursuant to provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Nomination and Remuneration Committee had carried out an annual evaluation of the Board as a whole, various Committees, Directors individually and the Chairman. Performance of the Board and Board committees were evaluated on various parameters such as structure, composition, quality, diversity, experiences, competencies, performance of specific duties and obligations, conduct of meetings, quality of decision making and overall board effectiveness.

The performance of the individual directors was evaluated on parameters, such as meeting attendance, participation and contribution, responsibility towards stakeholders and independent judgment.

12.PUBLIC DEPOSITS

During the year under review, your Company has not invited or accepted any deposits from the public under Section 76 of the Companies Act, 2013 and Rules made there under.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

14.REPORT ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company firmly provides a safe, supportive and friendly workplace environment – a workplace where our values come to life through the underlying behaviours. Positive workplace environment and a great employee experience are integral parts of our culture.

All employees (permanent, contractual, temporary and trainees) are covered under Policy framed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (“the POSH Act”). The Policy has been widely communicated internally and is placed on the Company’s intranet portal. The Company has zero tolerance towards sexual harassment.

The POSH Policy is available on the website of the Company and can be accessed at the web-link: https://talchennai.com/investor-details-2/.

Your Company has complied with the provisions relating to the constitution of the Internal Complaints Committee (“ICC”) under the POSH Act to redress complaints received regarding sexual harassment. To ensure that all the employees are sensitized regarding issues of sexual harassment, the Company creates awareness by imparting necessary trainings.

The following is a summary of Sexual Harassment complaint(s) received and disposed of during the FY 2025-2026, pursuant to the POSH Act and Rules framed thereunder:

a) Number of complaint(s) of Sexual Harassment received during FY 2025-2026 - NIL
b) Number of complaint(s) disposed of during FY 2025-2026 - NIL
c) Number of cases pending for more than 90 days (which is stipulated timeline for completion of an inquiry into a compliant of sexual harassment under POSH Act) - Nil
d) Number of cases pending as on 31st March 2026 – Nil

15.CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The mandatory provisions of CSR under Section 135 of the Companies Act, 2013 are not applicable to the Company.

16.INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Audit (IA) function is defined in the Internal Audit Charter.

The Internal Audit Department monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company. Based on the report of internal audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are presented to the Audit Committee of the Board.

17. POLICIES

❖ VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has set up Vigil Mechanism viz. Whistle Blower Policy to enable the employees and Directors to report genuine concerns, unethical behavior and irregularities, if any, in the Company noticed by them which could adversely affect company's operations to the Chairman of the Audit Committee.

No concerns or irregularities have been reported during the period. The Company hereby affirms that no Director/employee has been denied an access to the Chairman of the Audit Committee and that no complaints were received during the year.

❖ RISK MANAGEMENT POLICY

The Company has already in place an integrated risk management approach through which it reviews and assesses significant risks on a regular basis to ensure that a robust system of risk controls and mitigation is in place. Through risk management approach, the Company ensures that risk to the continued existence as a going concern and to its development are identified and addressed on a timely basis.

- **POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS**

The Board has, on the recommendation of the Nomination & Remuneration Committee, formulated criteria for determining Qualifications, Positive Attributes and Independence of Directors, Key Managerial Personnel and senior management. The details of criteria laid down and the Remuneration Policy are given in the Corporate Governance Report.

18.DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of financial year 31st March 2026 and of the profit and loss of the Company for that period;

c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The directors had prepared Annual Accounts on a going concern basis;

e) The directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and these systems are adequate and operating effectively.

19.RELATED PARTY TRANSACTIONS

During the financial year under review, the Company did not enter into any contracts or arrangements with related parties falling within the purview of Section 188 of the Companies Act, 2013. Further, there were no materially significant related party transactions entered into by the Company with its Promoters, Directors, Key Managerial Personnel or other designated persons that may have a potential conflict with the interests of the Company at large.

Accordingly, the particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013, in Form AOC-2, is not applicable to the Company.

20.CORPORATE GOVERNANCE

Your Company is committed to good Corporate Governance and best corporate practices. The report on Corporate Governance for the year ended 31st March, 2026 pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed herewith as **ANNEXURE I**. The Certificate regarding compliance of conditions of Corporate Governance is attached to the report of Corporate Governance forming part of this Annual Report.

21.MANAGEMENT DISCUSSION & ANALYSIS

A Management Discussion & Analysis as required under the SEBI, LODR is annexed and forming part of the Directors' Report in "**ANNEXURE II**".

22.AUDITORS

A) STATUTORY AUDITORS

M/s. Sundaram & Srinivasan, Chartered Accountants (ICAI Firm Reg. no 004207S) has been appointed as the Statutory Auditors of the Company for a period of 5 years in the Annual general Meeting held on 29th September, 2022 to hold the office till the conclusion of Annual general meeting to be held in the year 2027.

Auditor's Report:

No qualification, adverse remarks or disclaimer made by the Statutory Auditors with regard to the financial statements for the financial year 2025-2026. The auditor states following remark in CARO Report for the Financial Year 2025-26

<table>
<tr><th>PARTICULARS</th><th>MANAGEMENT REPLY</th></tr>
<tr><td>Company is regular in depositing undisputed statutory dues income-tax, to it during the year with appropriate authorities except the dues pertaining to Income Tax which are not deposited exceeding six months
<table>
<tr><td>Name Statute</td><td>Nature of Dues</td><td>Tax Disputed (in lacs)</td><td>Period</td></tr>
<tr><td>The Income Tax Act, 1961</td><td>Income Tax</td><td>32.83 Lacs</td><td>AY 2011-12</td></tr>
</table></td><td>Management has submitted a reply to the Department and awaiting order from respective authorities</td></tr>
</table>

The Statutory Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.There have been no instances of fraud reported by above mentioned Auditors under Section 143(12) of the Act and Rules framed thereunder either to the Company or to the Central Government during FY 2025-2026.

B) SECRETARIAL AUDITORS AND SECRETARIAL AUDIT REPORT

In terms of the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board has appointed of M/s. Chitra Lalitha & Associates, a Practicing Company Secretaries (Firm Registration No. P2021TN085400 and Peer Review Certificate No. 6325/2024) as Secretarial Auditors of the Company for the Financial Year 2025-26. The report of the Secretarial Auditors is enclosed as **Annexure III** to the Directors' Report.

The Secretarial Audit Report does not contain any qualification, reservation or adverse remark. The Secretarial Auditors have not reported any incident of fraud for the year under review.

C) INTERNAL AUDITOR

Pursuant to Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and all other applicable provisions (including any amendment thereto) if any of the Companies Act, 2013, M/s. Darmesh & Associates, Chartered Accountants, (Firm Registration No. 015528S) were appointed as the Internal Auditors of the Company for the Financial Year 2025-26.

23.CONSERVATION OF ENERGY / TECHNOLOGY ABSORPTION / FOREIGN EXCHANGE

A. CONSERVATION OF ENERGY:

Steps taken for conservation of energy	**NIL**
Steps taken for utilizing alternate sources of energy	
Capital investment on energy conservation equipment	

B. TECHNOLOGY ABSORPTION:

Efforts made for technology absorption	**NIL**
Benefits derived like product improvement, cost reduction, product development or import substitution	
Expenditure on Research & Development, if any	
Details of technology imported, if any	
Year of import	
Whether imported technology fully absorbed	
Areas where absorption of imported technology has not taken place, if any	

C. FOREIGN EXCHANGE EARNINGS AND OUTGO:

Total Foreign exchange earned: NIL
Total Foreign exchange outgo NIL

24. PARTICULARS OF REMUNERATION OF DIRECTORS AND EMPLOYEES U/S 197(12) OF THE COMPANIES ACT, 2013

During the year under review, no employees, whether employed for the whole or part of the year, was drawing remuneration exceeding the limits as laid down u/s Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The disclosure with respect to the remuneration of directors and employees pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed as **ANNEXURE-IV** to this report.

25. DEMATERIALIZATION OF SHARES

As on 31st March 2026, 67,14,370 equity shares representing 95.92 % of the total equity share capital of the Company were held in dematerialized form with NSDL & CDSL. The shareholders can vail the facility provided by NSDL and CDSL. Shareholders are requested to convert their physical holdings into dematerialized form to derive the benefits of holding the shares in electronic form.

26. COST AUDITOR

The provisions relating to Cost Audit of cost records under Section 148 of the Companies Act, 2013 are not applicable to the Company.

27. REPORTING OF FRAUDS

During the period under review, there were no instances of fraud requiring reporting under Section 143(12) of the Companies Act, 2013.

28. COMPLIANCE WITH SECRETARIAL STANDARDS

During the year, the Company has complied with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

29. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS.

There have been no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations.

30. PREVENTION OF INSIDER TRADING

Your Company has adopted a Code of Conduct for the Prevention of Insider Trading in accordance with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015.

31.CODE OF CONDUCT

Your Company has adopted a Code of Conduct Policy, which is available on the Company's website (https://talchennai.com/investor-details-2/). All the Board Members and the senior management personnel have affirmed compliance with the Code of Conduct for the financial year ended 31st March, 2026.

32.DIRECTOR / CFO CERTIFICATION

The Director/ CFO has provided the requisite certification to the Board in respect of financial and other matters, in accordance with the provisions of the Listing Regulations pertaining to CEO/CFO certification for the financial year ended 31st March, 2026 as **ANNEXURE V.**

33.LISTING

The equity shares of your Company continued to be listed on BSE Limited (formerly known as Bombay Stock Exchange Limited) during the financial year under review. The listing fees for the financial year 2025-26 have been duly paid.

34.ANNUAL RETURN

As per Section 134(3)(a) of the Companies Act, 2013, the Annual Return referred to in Section 92(3) has been placed on the website of the Company (https://talchennai.com/)

35.CAUTIONARY STATEMENT

Statements in the Board's Report and the Management Discussion & Analysis describing the Company's objectives, expectations or forecasts may be forward-looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operations include global and domestic demand and supply conditions affecting selling prices of finished goods, input availability and prices, changes in government regulations, tax laws, economic developments within the country and other factors such as litigation and industrial relations.

36.DISCLOSURE OF MATERNITY BENEFIT COMPLIANCE

Your Company is in compliance with the provisions relating to maternity benefits as contained in Chapter VI of the Code on Social Security, 2020, which subsumes the provisions of the Maternity Benefit Act, 1961, for the year under review.

37.THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR: NIL

38. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF: NIL

39. ACKNOWLEDGEMENTS

Your directors thank the various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. customers, members, dealers, vendors, banks and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to the employees of the Company for their unstinted commitment and continued contribution to the Company.

For **TEJASSVI AAHARAM LIMITED**

Sd/-	**Sd/-**
SETHURAMAN DHILIPKUMAR	SRIDHARAN SANTHOSHKUMAR
DIRECTOR	DIRECTOR
DIN: 00580772	DIN: 00580728

Date: 07th September, 2026
Place: Chennai

ANNEXURE I
REPORT ON CORPORATE GOVERNANCE

The core principles of Corporate Governance philosophy are based on trusteeship, transparency and accountability. As a corporate citizen, our business fosters a culture of ethical behavior and disclosures aimed at building trust of our stakeholders. The Company's Code of Business Conduct and Ethics, Internal Code of Conduct for Regulating, Monitoring and Reporting of Trades by Designated Persons and the Charter– Business for Peace are an extension of our values and reflect our commitment to ethical business practices, integrity and regulatory compliances.

Pursuant to the provisions of Regulation 34, Schedule V and other applicable regulations (if any) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['Listing Regulations'], a report on Corporate Governance of the Company for the financial year ended 31st March, 2026 is furnished below:

COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE.

Your Company's philosophy on Corporate Governance envisages attainment of the highest level of integrity, fairness, transparency, equity and accountability in all the facets of its functioning and in its interactions with shareholders, employees, government, regulatory bodies, listeners and the community at large. Your Company has been upholding fair and ethical business and corporate practices and transparency in its dealings.

Your Company reiterates its commitment to adhere to the highest standards of Corporate Governance. The Company recognizes that good Corporate Governance is a continuing exercise and is committed to pursue the highest standard of governance in the overall interest of the stakeholders

I. BOARD OF DIRECTORS:

Composition and category of the board of directors and a number of other board of directors or committees in which a director is a member or chairperson

The Company firmly believes that an active, well-informed and independent Board of Directors is fundamental to achieving the highest standards of corporate governance. Accordingly, the Board comprises an appropriate mix of executive, non-executive and independent directors, ensuring an effective balance of skills, experience and perspectives while safeguarding the independence and integrity of the Board.

The Board of Directors and its Committees convene at regular intervals to discharge their respective responsibilities effectively. The Board is entrusted with policy formulation, strategic oversight, performance evaluation and overall control, while the Committees assist the Board by providing focused oversight of operational and other matters within their respective mandates.

All statutory, significant and material information is placed before the Board of Directors in a timely manner, enabling the Board to effectively discharge its responsibilities with respect to the strategic oversight and supervision of the Company, in the best interests of its stakeholders.

Comprehensive notes setting out the relevant details of each agenda item, together with supporting and background materials, wherever necessary, are circulated to the Board and its Committees well in advance of the respective meetings. This enables the Directors to deliberate effectively, contribute meaningfully to the discussions and exercise informed business judgment in the discharge of their fiduciary and oversight responsibilities.

In accordance with the Nomination and Remuneration Policy, candidates for directorship are identified and evaluated based on their qualifications, experience, expertise, professional competence, positive attributes and other relevant criteria. The appointment of Directors to the Board is subject to the approval of the Members at the General Meeting of the Company, in accordance with applicable laws and regulations.

Also, none of the Independent Directors on the Board serve as an independent director in more than seven listed entities and none of the Directors on the Board is a member of more than 10 Committees and Chairman of more than 5 Committees as specified in SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, across all the Companies in which he/she is a director. The Directors have made the necessary disclosures regarding Committee positions during the period under review. Leave of absence was granted to the Director(s) for the Board Meeting(s), which they did not attend and sought the leave of absence from the meeting.

As on date, the Board of Directors comprise of 4 Directors and composition of the Board of Directors of the Company is as follows:

DIN	NAME OF THE DIRECTOR(S)	CATEGORY
09098976	Shyamkumar*	Managing Director
00580728	Sridharan Santhoshkumar	Director, Non-Executive & Non-Independent
00580772	Sethuraman Dhilipkumar	Director, Non-Executive & Non-Independent
09098986	Chinnathambi Vinothkumar	Director, Non-Executive and Independent
09291452	Thangavelu Dhana Lakshmi	Director, Non-Executive and Independent

**Resigned on 08th October, 2025*

Board Meetings held during the financial year 2025-26

During the financial year 2025-26, the Board of Directors met five (05) times, on 30th May 2025, 14th August 2025, 6th September 2025, 14th November 2025 and 13th February 2026. The attendance of the

Directors at the Board Meetings held during the financial year and at the last Annual General Meeting, as applicable, is set out in the table below:

NAME OF THE DIRECTOR	DESIGNATION	NO OF MEETINGS ENTITLED TO ATTEND	NO OF MEETINGS ATTENDED	ATTENDANCE AT PREVIOUS ANNUAL GENERAL MEETING HELD ON 30TH SEPTEMBER, 2025	NO. OF DIRECTORSHIP HELD IN OTHER COMPANIES	NO. OF BOARD COMMITTEE MEMBERSHIPS HELD IN OTHER COMPANIES
Shyamkumar*	Managing Director	3	3	Yes	-	-
Sridharan Santhoshkumar	Director	5	5	No	7	-
Sethuraman Dhilipkumar	Director	5	5	No	2	-
Chinnathambi Vinothkumar	Independent Director	5	5	Yes	4	-
Thangavelu Dhana Lakshmi	Independent Director	5	5	Yes	-	-

** Resigned on 08th October, 2025*

Details of Other Directorships and Committee Positions

The details of other directorships held by the Directors of the Company, including directorships in other listed entities and their membership and chairmanship of committees of other companies, are set out below:

NAME OF THE DIRECTOR	DESIGNATION	*NO. OF OTHER DIRECTORSHIP	NO. OF OTHER DIRECTORSHIP IN LISTED ENTITIES	#NO. OF OTHER COMMITTEE MEMBERSHIP	#NO. OF OTHER COMMITTEE CHAIRMANSHIP
Sridharan Santhoshkumar	Director	1	-	-	-
Sethuraman Dhilipkumar	Director	1	-	-	-
Chinnathambi Vinothkumar	Independent Director	1	-	-	-
Thangavelu Dhana Lakshmi	Independent Director	-	-	-	-

*Excludes Directorships in Indian Private Limited Companies, Foreign Companies, Companies u/s 8 of the Companies Act, 2013 and memberships of Managing Committees of various Chambers/bodies and Alternate Directorships
#Committees includes only Audit Committee and Stakeholders Relationship Committee in other companies.

Disclosure of relationship between the Directors inter-se

None of the Directors of the Company have any inter-se relationship with one another, and accordingly, there is no such relationship among the members of the Board that may affect the independent and objective discharge of their duties and responsibilities.

Number of shares and convertible instruments held by non- executive directors

None of the Non-Executive Directors of the Company hold any shares in the Company as on 31st March 2026.

Details of the other listed entities where the Directors held directorship:

As on 31st March 2026, none of the Directors of the Company hold directorships in any other listed company.

A chart or a matrix setting out the skills/expertise/competence of the board of directors

S. NO.	NAME OF THE DIRECTOR	EXPERTISE / SKILLS / COMPETENCIES
1	Sridharan Santhoshkumar	Experience in Marketing, Procurement and processing of food products and other allied business activities.
2	Sethuraman Dhilipkumar	Experience in the supply chain Management, all activities involved in the flow of goods, services, information, and finances from the origin to consumption.
3	Chinnathambi Vinothkumar	Business management experience, strategic leadership and operational expertise.
4	Thangavelu Dhana Lakshmi	Valuable experience in business management, with a strong understanding of business operations, administration, and strategic decision-making.

Independent Directors confirmation by the Board

All the Independent Directors of the Company have submitted a declaration that each of them meets the criteria of independence as prescribed in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and there has been no change in the circumstances which may affect their status as an Independent Director during the year.

The Independent Directors (IDs) met on 13th February, 2026 without the presence of Non-Independent Directors of the company to evaluate the performance of the Non-Independent Directors and the Board of Directors as a whole, evaluated the performance of the Chairman of the Board and discussed aspects relating to the quality, quantity and timeliness of the flow of information between the Company, the Management and the Board.

Familiarization Program of Independent Director

The Independent directors are provided with necessary documents, reports, internal policies, documents and brouchers enabling them to familiarize with the Company's systems, procedures and practices. During every meeting of the Board and committees, periodical presentations are made on the business updates, strategies, performances and related risks involved.

Committees of the Board

The Board Committees have been constituted to provide focused oversight and facilitate effective review of specific areas and activities requiring detailed attention. Each Committee is constituted with the formal approval of the Board and operates within a clearly defined mandate, roles and responsibilities. The minutes of the meetings of all Committees are placed before the Board for its review and noting. The Committees may also invite such officers, professionals or other persons as special invitees to attend their meetings, wherever considered appropriate.

II. AUDIT COMMITTEE:

Brief description of terms of reference

The primary objective of the Audit Committee is to assist the Board in overseeing the Company's financial reporting process and to ensure that the financial statements and other financial information are presented accurately and in a timely manner. The Committee also reviews the adequacy of the financial reporting processes and the internal controls in place to maintain transparency, integrity and reliability in financial reporting.

The Audit Committee reviews the work carried out by the Management, Internal Auditors and Statutory Auditors in relation to the financial reporting process. It also reviews the systems, processes, safeguards and also responsible for making recommendations to the Board in relation to the appointment, performance and, where required, replacement of the Statutory Auditors, in accordance with the applicable provisions of law. The Committee also takes necessary steps to ensure that the Statutory Auditors maintain their independence and objectivity while carrying out their functions.

The roles and responsibilities of the Audit Committee, including the matters required to be reviewed by it, are in accordance with Section 177 of the Companies Act, 2013 and Regulation 18 read with Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The quarterly financial results are placed before the Audit Committee for its review and recommendations before the same are placed before the Board of Directors for consideration and approval. During the financial year, all recommendations made by the Audit Committee were accepted by the Board of Directors.

The Audit Committee consists of 3 (Three) members, comprising 2 (Two) Independent Directors and 1 (One) Non-Executive Non-Independent Director. All members are financially literate and possess sound knowledge of accounts, finance and audit matters. The Company Secretary of the Company acts as Secretary to the Audit Committee.

The Audit Committee has been constituted as per Section 177 of the Companies Act, 2013 and Regulation 18 of Listing Regulations.

Constitution of Committee as on the date of report:

S.NO.	NAME OF THE DIRECTOR	DESIGNATION
1.	Chinnathambi Vinothkumar	Chairman
2.	Thangavelu Dhana Lakshmi	Member
3.	Sridharan Santhoshkumar	Member

During the year the committee met 4 (Four) times during the financial year 2025-2026. These meetings were held on 30th May 2025, 14th August 2025, 14th November 2025 and 13th February 2026. All the members attended all the committee meetings. Attendance of Committee members is tabulated hereunder;

NAME OF THE DIRECTOR	DESIGNATION	NO OF MEETINGS ENTITLED TO ATTEND	NO OF MEETINGS ATTENDED
Chinnathambi Vinothkumar	Independent director	4	4
Thangavelu Dhana Lakshmi	Independent director	4	4
Sridharan Santhoshkumar	Non-Executive Non-Independent Director	4	4

The Chairman of the Audit Committee was present at the Company's Annual General Meeting held on 30th September 2025 to answer the shareholders' queries.

III. NOMINATION AND REMUNERATION COMMITTEE

Brief description of terms of reference

The constitution and composition of the Nomination and Remuneration Committee are in compliance with the provisions of Section 178 of the Companies Act, 2013, read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014, and Regulation 19 read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Nomination and Remuneration Committee comprises 3 (Three) members, consisting of 2 (Two) Independent Non-Executive Directors and 1 (One) Non- Executive Non-Independent Director.

Accordingly, the composition of the Nomination and Remuneration Committee is in compliance with the applicable provisions of Section 178 of the Companies Act, 2013, and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The details of Nomination and Remuneration Committee are as follows:

Constitution of Committee as on the date of report:

S.NO.	NAME OF THE DIRECTOR	DESIGNATION
1.	Chinnathambi Vinothkumar	Chairman
2.	Thangavelu Dhana Lakshmi	Member
3.	Sridharan Santhoshkumar	Member

During the year, the Nomination and Remuneration committee met on 13th February, 2026. Date of Attendance of Committee members is tabulated hereunder;

NAME OF THE DIRECTOR	DESIGNATION	NO OF MEETINGS ENTITLED TO ATTEND	NO OF MEETINGS ATTENDED
Chinnathambi Vinothkumar	Independent director	1	1
Thangavelu Dhana Lakshmi	Independent director	1	1
Sridharan Santhoshkumar	Director	1	1

PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS

The Nomination and Remuneration Committee has laid down criteria for evaluating the performance of the Directors, including Independent Directors. The evaluation is based on various parameters, such as attendance and participation in meetings, preparedness, contribution to discussions and decision-making, understanding of the Company's business, and interpersonal skills. These criteria are considered by the Committee and/or the Board while assessing the performance of each Director.

IV. STAKEHOLDER RELATIONSHIP COMMITTEE

The Company recognizes the importance of maintaining a strong and positive relationship with its investors and stakeholders. To ensure that shareholders' and investors' queries and grievances are addressed promptly and effectively, the Company has constituted a Stakeholders' Relationship Committee.

The constitution and functioning of the Committee, including its composition, quorum, frequency of meetings, terms of reference, roles, powers and responsibilities, are in line with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendments, modifications or re-enactments thereof.

The Committee is responsible for reviewing and resolving shareholders' and investors' queries, requests and grievances relating to matters such as transfer and transmission of shares, non-receipt of annual reports, dividend warrants and other shareholder-related communications. The Committee also considers and approves matters relating to the consolidation and splitting of share certificates and authorizes the appropriate officials to make necessary endorsements on the share certificates.

Brief description and term of reference

Pursuant to Regulations 13 and 20 and Part-D of Schedule II of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 the Committee oversees and reviews the redressal of investors' grievances pertaining to transfer of shares and dematerialization, re-materialization, non-receipt of balance sheet, etc. The Company is in compliance with the SCORES mechanism which has been initiated by SEBI for processing the investor complaints in a centralized web-based redressal system and online redressal of all the shareholders complaints.

The Committee is headed by the Independent - Non-Executive Director and comprises of the following Directors as on the date of this Report:

S.NO.	NAME OF THE DIRECTOR	DESIGNATION
1.	Chinnathambi Vinothkumar	Chairman
2.	Thangavelu Dhana Lakshmi	Member
3.	Sridharan Santhoshkumar	Member

During the year, the Stakeholder Relationship committee met on 13th February, 2026. Date of Attendance of Committee members is tabulated hereunder

NAME OF THE DIRECTOR	DESIGNATION	NO OF MEETINGS ENTITLED TO ATTEND	NO OF MEETINGS ATTENDED
Chinnathambi Vinothkumar	Independent director	1	1

Thangavelu Dhana Lakshmi	Independent director	1	1
Sridharan Santhoshkumar	Director	1	1

Name and designation of Compliance Officer:

Mr. Abhishek Lohia, Company Secretary is the Compliance Officer of the Company (email: cosectal@gmail.com)

Details of Shareholder's Complaints:

Number of shareholders' complaints/queries, etc. received during the financial year 2025-2026	0
Number of complaints/queries, etc. resolved to the satisfaction of shareholders as on 31st March 2026	0
Number of complaints/queries, etc. not resolved to the satisfaction of shareholders as on 31st March 2026	0
No. of pending complaints/ queries, etc. (The complaints/ queries have been resolved in consonance with the applicable provisions of the relevant rules/ regulations and acts for the time being in force)	0

V. Senior Management – As on date of this Report, following are the Senior Managerial Personnel of the Company

The Company identified following under category of SMPs, pursuant to the provisions of Regulation 16(1)(d) and Schedule V of the SEBI Listing Regulations. Details of SMPs as on March 31, 2026, and the changes thereunder during the year under review are as follows:

SR. NO	NAME OF THE SENIOR MANAGERIAL PERSONNEL	DESIGNATION
1	Abhishek Lohia	Company Secretary and Compliance Officer
2	Parameshwar Ramesh	Chief Financial Officer

VI. REMUNERATION OF DIRECTORS:

DETAILS OF REMUNERATION PAID TO DIRECTORS FOR THE YEAR ENDED MARCH 31, 2026:

A) NON-EXECUTIVE DIRECTORS

NAME OF THE DIRECTOR	SITTING FEES (₹)	COMMISSION TO NON-EXECUTIVE DIRECTORS (₹)	NO. OF SHARES/ CONVERTIBLE INSTRUMENTS HELD
Chinnathambi Vinothkumar	Nil	Nil	Nil
Thangavelu Dhana Lakshmi	Nil	Nil	Nil
Sridharan Santhoshkumar	Nil	Nil	Nil
Sethuraman Dhilipkumar	Nil	Nil	Nil

B) EXECUTIVE DIRECTORS

Particulars	Mr. Shyamkumar, Managing Director*
Term of Appointment	For a period of 3 years 22nd June, 2024 to 21st June, 2027
Salary and Allowances	Rs. 12,30,000
Commission	Nil
Variable Pay	Nil
Perquisites	Nil
Sitting Fees	Nil
No. of Shares held	Nil
Minimum Remuneration	Mr. Shyamkumar, shall be entitled to minimum remuneration comprising of salary, perquisites and benefits as per the applicable provisions of the Companies Act, 2013 in the event of inadequacy/absence of profits.

** Resigned on 08th October, 2025*

VII. GENERAL BODY MEETINGS:

Details of Special Resolutions passed in the previous three Annual General Meetings.

Details of the location and time, where last three Annual General Meetings (AGMs) held and the special resolutions passed thereat are as follows:

FINANCIAL YEAR, DATE AND TIME	VENUE/MODE	WHETHER ANY SPECIAL RESOLUTION PASSED (PURPOSE)
2024-25, AGM held on 30th September, 2025 at 12.00 PM	Through Video Conference (VC) / Other Audio Visual Means (OAVM)	No Special Resolutions were passed

2023-24, AGM held on 27th September, 2024 at 02.30 PM	Through Video Conference (VC) / Other Audio Visual Means (OAVM)	1. To consider and approve the appointment of Mr. Shyamkumar (DIN: 09098976) as managing director of the company.
2022-23, AGM held on 29th September, 2023 at 12.00 PM	Through Video Conference (VC) / Other Audio Visual Means (OAVM)	1. To Consider and approve the revision in remuneration payable to Mr. Shyam Kumar, Managing Director of the company. 2. To consider and approve the borrowing limits u/s 180(1)(c) of the Companies act, 2013 3. To consider and approve the power to create charge on the assets of the Company to secure borrowings up to Rs. 50,00,00,000/- (Rupees Fifty Crores only) under section 180(1)(a) of the Companies act, 2013 4. To consider and approve for giving authorization to Board of directors under section 186 of the Companies act, 2013 upto an aggregate limit of Rs.50,00,00,000 (Rupees Fifty Crores) 5. To consider and approve for giving authorization to board of directors to advance any loan, give any guarantee or to provide any security to all such person specified under section 185 of the Companies act, 2013 upto an aggregate limit of Rs.50,00,00,000 (Rupees Fifty Crores)

Extra Ordinary General Meeting held during the year – Nil

Special Resolutions passed last year through Postal Ballot including voting pattern and person conducted the postal ballot exercise

During the year, the company has passed both ordinary and special resolution through postal ballot. Mr. Rangarajan, Partner, M/s. B P & Associates acted as scrutinizer to conduct the postal ballot voting process in a fair and transparent manner. The details of the voting pattern in respect of the resolutions passed in the said postal ballot were as under:

RESOLUTION	TYPE	VOTES IN FAVOUR		VOTES AGAINST		INVALID VOTES	TOTAL	
		NO.	%	NO.	%	NO.	NO.	%
Approval for increase in Authorised Share Capital and Alteration of Capital Clause of Memorandum of Association	Ordinary	5.00	100.00	0	0	0	5.00	100.00
Approval for preferential issue of equity shares for consideration other than cash	Special	5.00	100.00	0	0	0	5.00	100.00

Whether any special resolution is proposed to be conducted through postal ballot: No

Procedure for Postal Ballot:

The postal ballot will be carried out as per the provisions of Sections 108 and 110 and other applicable provisions of the Act, read with the Rules framed thereunder and applicable circulars issued by the Ministry of Corporate Affairs from time to time.

VIII. MEANS OF COMMUNICATION:

Quarterly results

The Company announces its quarterly financial results within 45 (forty-five) days from the end of each quarter and its audited annual financial results within 60 (sixty) days from the end of the financial year, in accordance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Upon approval by the Board of Directors, the financial results are promptly submitted to BSE Limited (BSE), where the Company's securities are listed, and are also made available on the Company's website at https://talchennai.com/.

Newspapers wherein results normally published:

Trinity Mirror (English - all India Edition) & Makkal Kural (Tamil, the regional language)

Website

The website of the Company: https://talchennai.com/ contains a separate dedicated section "Investor details" where all the investors information is available including the Company's Annual Report.

Presentations made to institutional investors or to the analysts:

During the financial year ended 31st March 2026, the Company did not make any presentations to institutional investors or analysts.

Annual Report

The Annual Report, which includes the Audited Financial Statements, Board's Report, Auditor's Report and other relevant information, is circulated to the Members and other persons entitled to receive the same. The Management's Discussion and Analysis Report forms part of the Board's Report. The Annual Report is also made available on the Company's website at https://talchennai.com/ in a downloadable format.

IX. GENERAL SHAREHOLDER'S INFORMATION

Tejassvi Aaharam Limited was incorporated on 1994. The Corporate Identity Number allotted to the Company by the Ministry of Corporate Affairs is L15549TN1994PLC028672.

The registered office of the Company is situated at No. 99/5, Sneha Sadan Apartment, Nungambakkam High Rd, Tirumurthy Nagar, Nungambakkam, Chennai 600034.

Annual General Meeting

Date & Time: 30th September 2026 at 12:00 PM
Mode: Through Video Conferencing ("VC") / Other Audio Visual means ("OAVM")

Book Closure Date

The transfer books of the Company shall be closed from 24th September 2026 to 30th September, 2026 (Both Days Inclusive).

Financial Year

01st April 2025 to 31st March 2026

Dividend Payment Date

During the financial year ended 31st March 2026, the company did not declare any dividend.

Name and address of each stock exchange(s) at which the listed entity's securities are listed

Stock Exchange: BSE Limited
Address: 20th Floor, P.J. Towers, Dalal Street, Mumbai – 400 001
Scrip Code: 531628
ISIN: INE173E01019

Payment of Listing Fees/Custodian Fees

The Company has duly paid the annual listing fees for the financial year 2026-27 to BSE Limited. The annual custodian fees payable to NSDL and CDSL have also been duly paid by the Company.

In case the securities are suspended from trading, the directors report shall explain there as on thereof – Nil

Registrar and Share Transfer Agent (RTA)

M/s. Cameo Corporate Services Limited
Subramanian Building, No. 1, Club House Road, Chennai – 600 002,
Tel: 044-2846 0390; Fax: 044 2846 0129,
Email: cameo@cameoindia.com, Website: www.cameoindia.com.

Share Transfer System

The Company's shares are compulsorily traded in dematerialized form. In accordance with the amended Regulation 40 of the SEBI Listing Regulations, with effect from 1st April 2019, requests for transfer of securities held in physical form cannot be processed unless the securities are held in dematerialized form with a Depository Participant.

Further, with effect from 24th January 2022, SEBI has made it mandatory for listed companies to issue securities only in dematerialized form while processing investor service requests, including requests for duplicate share certificates, exchange, sub-division, splitting, consolidation, transmission and transposition of securities. In this regard, SEBI, vide its Circular dated 25th January 2022, has clarified that listed entities and Registrar & Transfer Agents (RTAs) shall issue a Letter of Confirmation in lieu of a physical share certificate while processing such investor service requests.

Distribution of shareholding as on 31st March 2026

SLAB OF NO. OF SHAREHOLDING	NO. OF SHAREHOLDERS	% OF TOTAL SHAREHOLDERS	NO. OF SHARES	% TO PAID-UP CAPITAL
Upto 5,000	2005	90.15	14,42,660	2.06
5,001 to 10,000	101	4.54	9,26,340	1.32
10,001 to 20,000	39	1.75	6,19,480	0.88
20,001 to 30,000	16	0.72	4,19,480	0.60

30,001 to 40,000	8	0.36	2,98,650	0.43
40,001 to 50,000	10	0.45	4,81,320	0.69
50,001 to 100,000	15	0.67	11,41,680	1.63
Above 100,001	30	1.35	6,46,70,390	93.10
Total	2224	100.00	7,00,00,000	100.00

Dematerialization of shares

As on 31st March, 2026 the details of the shares of the Company held in physical and demat form are given below

PARTICULARS	NO. OF SHARES	% TO THE CAPITAL
Shares held in Physical form	2,85,630	4.08
Shares held in DEMAT form		
NSDL	59,41,237	84.87
CDSL	7,73,133	11.04
Total	**70,00,000**	**100.00**

Outstanding Global depository receipts or American depository receipts or warrants or any convertible instruments, conversion date and likely impact on equity – Nil

Commodity price risk or foreign exchange risk and hedging activities – Nil

Plant locations - Nil

Address for Investor Correspondence:

Shareholders are encouraged to direct all correspondence regarding their shares, dividends, requests for annual reports, and any grievances to the Company's RTA using the provided contact details in above. Additionally, shareholders can correspond directly with the Company using the contact details provided below:

Name: Abhishek Lohia
Designation: Company Secretary and Compliance Officer
Address: No. 99/5, Sneha Sadan Apartment, Nungambakkam High Rd, Tirumurthy Nagar, Nungambakkam, Chennai 600034
E-Mail: cosectal@gmail.com

List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad - Nil

X. Other Disclosures

Disclosures on materially significant related party transactions that may have potential conflict with the interests of the Company at large:

During the financial year under review, the Company did not enter into any materially significant related party transactions with its Promoters, Directors or other related parties that could potentially give rise to a conflict of interest with the Company.

Details of non-compliance by the Company, penalties, structures imposed on the Company by Stock Exchange or SEBI or any statutory authority, on any matter related to capital markets, during the last three years:

There has been no instance of non-compliance by the Company on any matter related to capital markets during the last three years except following non- Compliances under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.

S.NO	PARTICULARS OF NON-COMPLIANCE OF REGULATIONS OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015	AMOUNT OF PENALTY	REMARKS / COMMENTS
1.	BSE has imposed fine for Non-submission of the statement on shareholder complaints within the period prescribed under SEBI LODR regulation.	24,780	The Investor Grievance data (statement on shareholder complaints) for the period ended 30th September 2025 in the Investor Grievance - Integrated Filing XBRL has been submitted on 30th October 2025. However, due to an inadvertent clerical error, the quarter-ended date was mistakenly mentioned as 30th June 2025 instead of 30th September 2025.
2.	BSE has imposed penalty for Non-submission of shareholding pattern within the period prescribed	18,880	The submission of the shareholding pattern for the quarter ended 31st December 2025 was delayed due to a Benpos block by NSDL.

Vigil Mechanism/Whistle Blower Policy:

The Company has put in place a Whistle Blower Policy/Vigil Mechanism that enables Directors and Employees to raise concerns relating to unethical conduct, actual or suspected fraud, or any violation of the Company's Code of Conduct or ethical policies. The mechanism ensures adequate protection against victimisation for those who raise such concerns and also provides them with direct access to the Chairman of the Audit Committee. Also, no personnel have been denied access to the Chairperson of the Audit Committee. The Whistle Blower Policy is available on the Company's website at https://talchennai.com/.

Details of compliance with mandatory requirements and adoption of the non-mandatory requirements:

The Company has complied with all the mandatory requirements of the Schedule V of the Listing Regulations.

Web link where policy for determining 'material' subsidiaries is disclosed

The Company has formulated a Policy for Determining Material Subsidiaries, and the same is available on the Company's website at https://talchennai.com/.

Web link where policy on dealing with related party transactions

The Company has formulated a Policy on materiality of related party transactions and on dealing with related party transactions, and the same is available on the Company's website at https://talchennai.com/.

Disclosure of commodity price risks and commodity hedging activities – Nil

Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) – Nil

Certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

The certificate issued by M/s. Chithra Lalitha & Associates, Practising Company Secretaries, is enclosed to this Report.

The board had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year, the same to be disclosed along with reasons thereof

The Board of Directors confirms that during the year, it had accepted all the recommendations received from its committees. None of the recommendations made by any of the committees had been rejected by the Board.

Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part:

Details of the fees paid to the Statutory Auditor are disclosed in the Notes to the Standalone Financial Statements.

Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

PARTICULARS	COMPLIANCE
Number of complaints filed during the financial year	Nil
No of Complaints disposed of during the financial year	Nil
No of complaints pending as on end of the financial year.	Nil

Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/companies in which directors are interested by name and amount' – Nil

Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries - Nil

The Company has complied with the requirement of corporate governance report of sub paras (2) to (10) of the Schedule V of the Listing Regulations.

Adoption of the discretionary requirements as specified in Part E of the Schedule II of the Listing Regulations.

There were no qualifications, adverse remarks or disclaimers made by the Statutory Auditors in their Report on the financial statements for the financial year 2025-26.

Disclosure with respect to Demat Suspense Account / Unclaimed Suspense Account under Schedule V (F) of the listing regulations

SEBI has vided Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2022/8 dated January 25, 2022 directed listed entities to issue securities in dematerialized form only while processing various investor service requests. Pursuant to the said Circular, SEBI had issued "Guidelines with respect to Procedural Aspects of Suspense Escrow Demat Account" vide its Letter No. SEBI/ HO/MIRSD/PoD-1/OW/P/2022/64923 dated December 30, 2022, to move securities, pertaining to Letter of Confirmation cases, to newly opened Suspense Escrow Demat Account latest by January 31, 2023. The Company is in the process of compiling the same.

Disclosure of certain types of agreements binding listed entities

There are no agreements that require disclosure under clause 5A of paragraph A of Part A of Schedule III of the SEBI Listing Regulations.

Compliance with Corporate Governance

The Company has complied with the mandatory requirements stipulated under Regulations 17 to 27, read with Schedule V and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of Listing Regulations.

The Company has obtained a certificate from M/s. Chithra Lalitha & Associates, Practising Company Secretaries on compliance with the conditions of Corporate Governance as stipulated in Listing Regulations, is enclosed to this report.

Declaration under Schedule V (D) of the listing regulations regarding adherence to the Code of Conduct

A Code of Conduct for the Directors and Senior Management Personnel has already been approved by the Board of Directors of the Company. As per Regulation 26(3) of Listing Regulations, all the Directors and the designated personnel in the Senior Management of the Company have affirmed compliance with the said code for the year ended 31st March 2026.

For and on behalf of the Board of Directors and Senior Management Personnel

Sd/-
Sridharan Santhoshkumar
Director
DIN: 00580728

Place: Chennai
Date: 07th September, 2026

CERTIFICATE OF COMPLIANCE WITH THE CORPORATE GOVERNANCE

Independent Auditor's Certificate on compliance with the Corporate Governance requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Members of
M/s Tejassvi Aaharam Limited
No. 99/6, Sneha Sadan Apartment, Nungambakkam High Road,
Tirumurthy Nagar, Nungambakkam, Chennai, Tamil Nadu, India, 600034

We have examined the compliance of the conditions of Corporate Governance by M/s Tejassvi Aaharam Limited ('the Company') for the year ended 31st March 2026 as per the relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) as may be amended from time to time.

The compliance of conditions of Corporate Governance is the responsibility of the Company's management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing regulations.

We further state that in respect of investor grievances received during the year ended March 31, 2026, no investor grievance is pending against the Company, as per the records maintained by the Company and presented to the Investor Grievance / Stakeholders Relationship Committee.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Chitra Lalitha & Associates
Firm Reg No: P2021TN085400

Sd/-
Mirza Ismail Irshad Ahmed
Partner
CP No. 24586
M No. 11458
UDIN: F011458H001401000
Peer Review Certificate Number: 6325/2024

Date: 07.09.2026
Place: Chennai

TEJASSVI AAHARAM LIMITED

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Members of

M/s Tejassvi Aaharam Limited,

No. 99/6, Sneha Sadan Apartments,

Nungambakkam High Road Tirumurthy Nagar,

Nungambakkam Chennai - 600034

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s Tejassvi Aaharam Limited having CIN: L15549TN1994PLC028672 and having registered office at No. 99/6, Sneha Sadan Apartements, Nungambakkam High Road Tirumurthy Nagar, Nungambakkam Chennai – 600034, Tamil Nadu, India, (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

S No	*Name of Director(s)*	*DIN*	*Date of Appointment in Company*
1.	Mr. Chinnathambi Vinothkumar	09098986	22/06/2021
2.	Mrs. Thangavelu Dhana Lakshmi	09291452	24/08/2021
3.	Mr. Sethuraman Dhilipkumar	00580772	09/10/2024
4.	Mr. Sridharan Santhosh Kumar	00580728	09/10/2024

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Chitra Lalitha & Associates
Firm Reg No: P2021TN085400

Place: Chennai
Dated: 07.09.2026

Sd/-
Mirza Ismail Irshad Ahmed
Partner
CP No. 24586
M No. 11458
Peer Review Certificate No: 6325/2024
UDIN: F011458H001401231

Annexure II

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Industry Outlook:

The Indian food processing industry continues to be one of the key sectors supporting the country's agricultural and manufacturing growth. With a large agricultural base, rising urbanisation, increasing disposable incomes and changing consumer preferences, the demand for processed and packaged food products is expected to remain strong. The sector is increasingly moving towards value-added products that offer convenience, quality and longer shelf life. India's food processing market was valued at around US$ 382 billion in FY 2026 and is projected to grow significantly over the coming years.

Consumer preferences are also evolving rapidly, with greater demand for ready-to-eat, ready-to-cook, healthy, nutritious and convenience-oriented food products. Growing awareness of health and wellness, along with the expansion of organised retail, e-commerce and modern distribution channels, is creating new opportunities for food processing companies. At the same time, increased adoption of automation, improved packaging, cold-chain infrastructure and technology-driven quality and traceability systems is expected to enhance efficiency and product quality across the industry.

The Government of India continues to support the sector through various initiatives aimed at strengthening food processing infrastructure, encouraging investment, reducing post-harvest losses and promoting value addition. Schemes such as the Production Linked Incentive Scheme for Food Processing Industries (PLISFPI), Pradhan Mantri Kisan SAMPADA Yojana and PM Formalisation of Micro Food Processing Enterprises (PMFME) are contributing to the development of processing capacities and supply-chain infrastructure. The sector has also attracted significant domestic and foreign investment, reflecting its long-term growth potential.

Going forward, the industry is expected to benefit from increasing domestic consumption as well as growing opportunities in international markets. India's diverse agricultural resources and growing processing capabilities provide a strong foundation for expanding exports of value-added food products. With continued investment in technology, infrastructure, innovation and sustainable processing practices, the Indian food processing industry is well positioned for sustained growth and is expected to play an increasingly important role in strengthening the country's food value chain and creating employment opportunities.

Risk and Concerns:

The food processing industry is exposed to various risks arising from fluctuations in the availability and prices of agricultural raw materials. Factors such as changing weather conditions, climate change, seasonal availability of crops and disruptions in the supply chain can affect both the cost and continuity of raw material supplies. Inadequate cold-chain, storage and transportation infrastructure can also lead to wastage and higher operating costs.

Food safety, quality standards and regulatory compliance remain important areas of concern for the industry. Food processing companies need to maintain consistent quality and comply with evolving regulations relating to food safety, labelling, packaging and consumer health. Any lapse in quality or safety can adversely affect consumer confidence and the reputation of a company. At the same time, rising energy, packaging, logistics and other input costs, along with changing consumer preferences and increasing competition, may put pressure on margins.

Going forward, companies in the sector will need to focus on efficient supply-chain management, quality control, technology adoption and sustainable production practices to manage these challenges. Building reliable sourcing networks, improving operational efficiency and responding quickly to changing market and consumer requirements will remain important for maintaining long-term competitiveness.

Internal Control Systems:

The Company has constituted an Audit Committee, which looks into the aspects of internal control systems and ensures that all is well with the systems in vogue.

Financial and Operational Performance:

The financial statements have been prepared in accordance with the requirements of the Companies Act, 2013 and applicable accounting standards issued by the Institute of Chartered Accountants of India. The Management accepts the integrity and objectivity of these financial statements as well as various estimates and judgments as used therein. The estimates and judgments relating to the financial statements have been made on a prudent and reasonable basis, in order that the financial statements reflect in a true and fair manner and the form of transactions reasonably present the Company's state of affairs and loss for the year.

Human Resources and Industrial Relations:

The employee relations were cordial.

Ratio Details:

PARTICULARS	2025-26	2024-25	VARIANCE	REASON FOR VARIANCE
Current Ratio	0.88	0.41	116.01	The Company has scaled up its trading volume significantly from last year and hence the increase in current assets and current liabilities.
Debt Equity Ratio	Not Applicable as capital is eroded			-
Inventory Turnover	Not Applicable as there is no inventory for the			-

Ration	financial year			
Interest Coverage Ratio	Not Applicable as there is no term loan for the financial year			-
Net Profit Ratio	-1.22%	-3.63%	66.39	The Company has increased its scale of operation significantly from last year and hence the increase in Sales.

For TEJASSVI AAHARAM LIMITED

Sd/-
SRIDHARAN SANTHOSHKUMAR
DIRECTOR
DIN: 00580728

PLACE: Chennai
DATE: 07th September, 2026

Annexure - III

Form-MR-3

Secretarial Audit Report for the financial year ended 31 March, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members,
M/s Tejassvi Aaharam Limited
Chennai

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s Tejassvi Aaharam Limited (CIN: L15549TN1994PLC028672). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate statutory compliances and expressing our opinion thereon.

Based on our verification of the M/s Tejassvi Aaharam Limited's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by "the Company", its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has during the audit period ended on 31 March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board- processes and compliance-mechanism in place to an extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the period ended on 31 March, 2026 according to the provisions of:

1. The Companies Act, 2013 ("the Act") and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 (SCRA') and the rules made thereunder,
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder (as amended from time to time):
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings - **Not applicable to the Company during the audit period**;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (as amended from time to time);
   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (as amended from time to time);
   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended from time to time);
   (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (as amended from time to time)- ***Not applicable to the Company during the audit period;***

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) (Amendment) Regulations, 2008- ***Not applicable to the Company during the audit period;***

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client (as amended from time to time);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- ***Not applicable to the Company during the audit period;***

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (as amended from time to time) - ***Not applicable to the Company during the audit period;***

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time);

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and Meetings of General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards as mentioned above.

We further report that:

- Compliance of applicable financial laws including Direct and Indirect Tax laws by the Company has not been reviewed in this Audit and the same has been subject to review by the Statutory Auditors and others designated professionals.

- Based on the information provided by the Company, its officers and authorized representatives during the conduct of the audit, in our opinion, adequate systems and processes and control mechanism exist in the Company to monitor and ensure compliance of provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, and Non-Executive Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

- Adequate notice was given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

- Most of the decisions are taken unanimously and the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that based on the information received and records maintained, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the company had the following major event during the period under review:

1. The members have approved through postal ballot by way of Special Resolution for offer, issue and allotment on preferential basis up to 5,11,62,204 fully paid up equity shares of Rs.10/- each at an issue price of Rs.10/- aggregating to Rs.51,16,22,040/- to allottees for consideration other than cash by swap of 33,67,042 equity shares held by the proposed allottees in M/s. Funk Foods Private Ltd.

This report is to be read with our letter of even date which is annexed as Annexure "A" and forms an integral part of this Report.

For Chitra Lalitha & Associates
Firm Reg No: P2021TN085400

Place: Chennai
Date: 07.09.2026

Sd/-
Mirza Ismail Irshad Ahmed
Partner
CP No. 24586
M No. F11458
UDIN: F011458H001400956
Peer Review Certificate Number: 6325/2024

Annexure-A

To
The Members,
M/s Tejassvi Aaharam Limited
Chennai

Our report of even date is to be read along with this letter:

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records, The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Chitra Lalitha & Associates
Firm Reg No: P2021TN085400

Place: Chennai
Date: 07.09.2026

Sd/-
Mirza Ismail Irshad Ahmed
Partner
CP No. 24586
M No. F11458
UDIN: F011458H001400956
Peer Review Certificate Number: 6325/2024

ANNEXURE - IV

Disclosures in terms of Section 197(12) read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

The ratio of the remuneration of each director to the median remuneration of employees of the Company for the financial year is as follows:

NAME	DESIGNATION	RATIO/TIMES PER MEDIAN OF EMPLOYEE REMUNERATION
Mr. Shyamkumar*	Managing Director	1.83 Times
Mr. Chinnathambi Vinothkumar	Independent Director	NA
Mr. Thangavelu Dhana Lakshmi	Independent Director	NA
Mr. Sridharan Santhoshkumar	Director	NA
Mr. Sethuraman Dhilipkumar	Director	NA

The number of permanent employees on the rolls of the company as on 31st March, 2026- 3(Three)

The percentage increase in remuneration of each director, Chief Financial Officer,Chief Executive Officer, Company Secretary or Manager, if any, in the financial year - During the year under review, there was no increase in the remuneration of Mr. Shyamkumar, Managing Director. There was no increase in the remuneration of the Company Secretary during the financial year. However, the remuneration of the Chief Financial Officer increased by 12.6%.

The percentage increase in the median remuneration of employees in the financial year – 12.6%

Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification there of - Nil

The key parameters for any variable component of remuneration availed by the directors – Nil

For TEJASSVI AAHARAM LIMITED
Sd/-
SETHURAMAN DHILIPKUMAR
DIRECTOR
DIN: 00580772

Date: 07th September, 2026
Place: Chennai

ANNEXURE V
DIRECTOR / CFO CERTIFICATION

We the undersigned, in our respective capacities as Director and Chief Financial Officer of M/s. TEJASSVI AAHARAM LIMITED ("the Company") to the best of our knowledge and belief certify that:

(a) We have reviewed financial statements for the year ended 31st March, 2026 and that to the best of our knowledge and belief, we state that:

I. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
II. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) We further state that to the best of our knowledge and belief, no transactions are entered into by the Company during the year, which are fraudulent, illegal or violate of the Company's code of conduct.

(c) We are responsible for establishing and maintaining internal controls over financial reporting and that we have evaluated the effectiveness of internal control systems pertaining to financial reporting of the Company and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

(d) We have indicated to the Auditors and the Audit Committee:

I. significant changes, if any, in internal control over financial reporting during the year;
II. significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
III. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For **TEJASSVI AAHARAM LIMITED**

Sd/-
SETHURAMAN DHILIPKUMAR
DIRECTOR
DIN: 00580772

Sd/-
PARAMESWARAN RAMESH
CHIEF FINANCIAL OFFICER

Date: 07th September, 2026
Place: Chennai

INDEPENDENT AUDITOR'S REPORT

To the members of Tejassvi Aaharam Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of Tejassvi Aaharam Limited ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("The Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the act, read with the Companies (Indian Accounting Standards) Rules 2015 as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its loss and total comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing("SA") specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	How the Key Audit Matter was addressed in our audit
During the year, the company has commenced the business activity. It is evidenced from the financial statements of the company has following indicators that cast a significant doubt on the company's ability to continue as a going concern. a) The net worth of the company has been eroded, b) Substantial operating losses and significant deterioration in the value of assets used to generate cash flows. Although the company has commenced the business activity and aforementioned adverse indicators caste signification questions on the Going Concern of the entity, this aspect is considered a Key Audit Matter.	a) Based on the business operations conducted during the year by the Company, it was observed that the Company had undertaken trading activities involving purchase and sale of agricultural products at relatively low profit margins with the objective of exploring market opportunities. The Company achieved a significant increase in turnover during the year, thereby demonstrating its ability to execute business operations on a larger scale. b) Further, pursuant to the execution of the Share Purchase Agreement and proposed change in management, the Company is presently in a transition phase. The future course of business operations and growth strategy will depend upon the plans and decisions of the incoming management.

Emphasis of Matter

We draw attention to Note No.13 to the financial statements, which explains the fact that during the year, the Company had engaged in trading activities involving purchase and sale of goods at relatively low profit margins with the objective of venturing market opportunities and establishing potential distribution channels for agricultural products. Such transactions were undertaken as part of the Company's initial business development and market assessment strategy. Subsequent to the execution of the Share Purchase Agreement and identification of alternate business strategies, including proposed Takeover/acquisition by new promoters pursuant to successful completion of open offer and acquisition of stake, the Company had wound down the scale of its purchase and sale transactions. Accordingly, the company is currently in the transition phase and the overall business strategy of the company will depend on the new management's plans pursuant the Share Purchase Agreement. Our opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report, but does not include the financial statements and our auditor's report thereon. The Company's annual report is expected to be made available to us after the date of this Auditors' Report.

Our opinion on the financial statements does not cover the other information identified above and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the Annual

Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action as applicable under the relevant laws and regulations.

Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial 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. Misstatements 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 the basis of these financial statements.

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 financial 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on Management representation letter obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability 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 financial 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" to this Report, a statement on the matters specified in para 3 and 4 of the said Order.

2) As required by Section 143 (3) of the Act, we report that:

(a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) the Balance Sheet, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this report are in agreement with the books of account;

(d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under including the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015;

(e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”;

(g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

(h) with respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. the Company has disclosed the effect of pending litigation on the Note No - 20 to the financial statement.
ii. the Company does not have any long-term contracts including derivative contracts, for which there were any material foreseeable losses;

iii. there were no amounts which were required to be transferred to the Investor Education and Protection fund by the Company;

iv. a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

b) the management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Nothing has come to our notice that has caused us to believe that the representations under sub-clause a and b contain any material misstatement.

v. The Company has not declared or paid any Dividend during the year by the company.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same was operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with for transactions during the year. The audit trail has been preserved by the company during the year as per the statutory requirements for record retention.

For **SUNDARAM & SRINIVASAN**
Chartered Accountants
(Firm's Registration No. 004207S)

S Usha
Partner
Membership No. 211785 Place: Chennai
UDIN: 26211785PYKNQE6302 Date: 30 May 2026

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date]

(i) In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets: -

(a) (A). The Company does not have any Property, Plant and Equipment. So, reporting under para 3(1)(a)(A) is not applicable.

(B). The Company does not have any Intangible asset. So, reporting under Para 3(1)(a)(B) is not applicable.

(b) The Company has no Right-to-use asset during the financial year. So, Para 3(i)(b) is not applicable.

(c) The company does not have any immovable property. Accordingly, reporting under this clause is not applicable.

(d) The Company does not have any of its property, plant and equipment (including right-of-use assets) or intangible assets or both during the year. Hence reporting under this clause is not applicable.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a). The company has no inventory, hence reporting under this clause is not applicable.

(b). During the year, the company has not been sanctioned working capital limits in excess of Rs. Five crores from banks or financial Institution on the basis of security of current assets. Accordingly, the reporting under this clause is not applicable.

(iii). The company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured and not made any investment in any Firm or Limited Liability partnership or any other parties during the year.

(iv) The Company has not granted any loans, has not made any Investment and provided any guarantees and securities as prescribed under the provisions of Sections 185 and 186 of the Companies Act,2013. Hence reporting under this clause is not applicable.

(v). The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

(vi). The company is not required to maintain cost records under Section 148(1) of the Companies Act, 2013. Accordingly, the provisions of Clause (vi) of Paragraph 3 of the Order are not applicable to the Company.

(vii) (a) The Company is regular in depositing undisputed statutory dues with appropriate authorities during the year except the dues pertaining to Income Tax which are not deposited for a period of more than six months.

Name of Statute	Nature of Dues	Tax Disputed (in lakhs)	Period
The Income Tax Act, 1961	Income Tax	32.83 Lakhs	AY 2011-12

(b) According to the information and explanations given to us and the records of the Company examined by us, there were no statutory dues as at 31st March 2026 which were not deposited on account of any disputes.

(viii) Based on our examination of the Books of Accounts and other Records of the company and based on the information and explanation provided by the management, the company has not Surrendered or disclosed any transaction as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) Based on our examination of the books of accounts and other records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) Based on our examination of the Books of Accounts and other Records of the company and based on the information and explanation provided by the management, the company has not been declared as a wilful defaulter by any bank, financial institution or any other lender.

(c) Based on our examination of the Books of Accounts and other Records of the company and based on the information and explanation provided by the management, the company has not availed Term Loans. Hence reporting under clause 3(ix)(c) is not applicable.

(d) Based on our examination of the Books of Accounts and other Records of the company and based on the information and explanation provided by the management; no funds raised on short term basis have been utilized for long term purposes.

(e) The company has no subsidiaries. Hence reporting under this clause is not applicable.

(f) The company has no subsidiaries, joint ventures or Associate companies. Hence reporting under this clause is not applicable.

(x) (a) The Company has not raised monies by way of Initial Public Offer or Further Public Offer during the year.

(b) The Company has not made any Rights issue or preferential placement during the year. So, reporting under this clause is not applicable.

(xi) (a) To the best of our knowledge and belief, and according to the information and explanations given to us during the year, no fraud by the Company and no material fraud on the Company were noticed or reported.

(b) No report under sub-section (12) of Section 143 of the Companies Act in form ADT-4 was filed as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us, including the representation made to us by the management of the Company, there were no whistle-blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company. Hence, clauses 3(xii)(a),(b),(c) of the Order are not applicable.

(xiii) The transactions with the related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) (a) The company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the reports of the internal auditors for the financial year ended 31st March 2026.

(xv) According to the information and explanations given to us by the management, the Company has not entered into any non-cash transactions with directors or persons connected with the directors during the year.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3 (xvi)(a) of the Order does not arise.

(b) As the company has not conducted any Non-Banking Financial or Housing Finance activities, hence, reporting under clause 3 (xvi)(b) is not applicable.

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable.

(d) The Group, as defined under Core Investment Companies (Reserve Bank) Directions 2016, has no Core Investment Companies as of March 31, 2026.

(xvii) The company has incurred cash losses of Rs. 61.94 Lakhs during the year and for the previous year of Rs. 37.66 Lakhs.

(xviii) There was no resignation of Statutory auditor during the year, hence reporting under this clause is not applicable.

(xix) Based on our evaluation of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, and our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that the Company is capable of meeting its liabilities existing as at the balance sheet date, as and when they fall due, within a period of one year from the balance sheet date.

(xx) The requirements as stipulated by the provision of section 135 are not applicable to the company. Accordingly, clause 3(xx)(a) and 3(xx)(b) of the order are not applicable.

(xxi) The company has no subsidiaries during the financial year, so reporting under this clause is not Applicable

For **SUNDARAM & SRINIVASAN**
Chartered Accountants
(Firm's Registration No. 004207S)

S Usha
Partner
Membership No. 211785
UDIN: **26211785PYKNQE6302**

Place: Chennai
Date: 30 May 2026

<u>ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT</u>

[Referred to in paragraph 2(f) of our Report of even date]

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 (Act)

We have audited the internal financial controls over financial reporting of **Tejassvi Aaharam Limited** ("the Company") as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 ("the Act").

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable, to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **SUNDARAM & SRINIVASAN**
Chartered Accountants
(Firm's Registration No. 004207S)

S Usha
Partner
Membership No. 211785
UDIN: 26211785PYKNQE6302

Place: Chennai
Date: 30 May 2026

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Balance Sheet as at 31 March , 2026

(₹ in Lacs)

Particulars	Note	As at 31 March 2026	As at 31 March 2025
I. ASSETS			
(1)Non-Current Assets			
(2)Current assets			
(a) Financial assets			
(i) Trade Receivables	4	1,786.50	69.62
(ii) Cash and bank balance	5	0.90	12.95
(b) Current Tax Asset(Net)			
(c) Other current assets	6	52.03	40.61
Total current assets		**1,839.43**	**123.18**
TOTAL ASSETS		**1,839.43**	**123.18**
I. EQUITY AND LIABILITIES			
(1)Equity			
(a) Equity Share Capital	7	700.00	700.00
(b) Other Equity	8	(1,400.96)	(1,300.92)
Total equity		**(700.96)**	**(600.92)**
(2)Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	9	461.49	423.38
Total Non-current liabilities		**461.49**	**423.38**
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	290.85	224.84
(ii) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and	11	4.95	4.50
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		1,777.91	62.97
(b) Other current liabilities	12	5.19	8.41
Total current liabilities		**2,078.90**	**300.72**
Total liabilities		**2,540.39**	**724.10**
TOTAL EQUITY AND LIABILITIES		**1,839.43**	**123.18**

For Sundaram & Srinivasan
Chartered Accountants

ICAI Firm Regn.No : 004207S

S Usha
Partner
Membership No : 211785

On Behalf of the Board
For **Tejassvi Aaharam Limited**

Sethuraman Dhilip Kumar
Director
DIN:00580772

Sridharan Santhoshkumar
Director
DIN:00580728

Prameshwaren Ramesh
Chief Financial Officer

Abhishek Lohia
Company Secretary

Place : CHENNAI
Date : 30th May 2026

Place : CHENNAI
Date : 30th May 2026

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Statement of Profit and Loss for the Year ended 31 March 2026

(₹ in Lacs)

Particulars	Note	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
Revenue from operations	13	8,208.03	1,792.45
Other Income		-	-
Total Income		8,208.03	1,792.45
EXPENSES			
Purchases of Stock-in-Trade	14	8,203.76	1,762.72
Changes in inventories of finished goods and work-in-progress		-	-
Employee benefit expense	15	23.39	34.31
Finance costs	16	61.07	48.58
Other expenses	17	19.85	19.48
Total Expenses		8,308.07	1,865.09
Profit before exception items and tax		(100.04)	(72.64)
Exceptional Items			
Profit before exception items and tax		(100.04)	(72.64)
Tax Expense			
(a) Current Tax		-	-
(c) Deferred Tax		-	-
Total tax expense		-	-
Profit/(loss) for the period		(100.04)	(72.64)
Other comprehensive income			
(i) Items that will not be reclassified subsequently to profit or loss		-	-
(iii) Items that will be reclassified to profit or loss		-	-
Total Other comprehensive income		-	-
Total comprehensive income for the year		(100.04)	(72.64)
Earnings per equity share :			
Equity shares of par value of Rs.10 each			
(1) Basic earnings per share- in Rupees	18	(1.43)	(1.04)
(2) Diluted earnings per share- in Rupees	18	(1.43)	(1.04)

For **Sundaram & Srinivasan**
Chartered Accountants

On Behalf of the Board
For **Tejassvi Aaharam Limited**

ICAI Firm Regn.No : 004207S

S Usha
Partner
Membership No : 211785

Sethuraman Dhilip Kumar
Director
DIN:00580772

Sridharan Santhoshkumar
Director
DIN:00580728

Prameshwaren Ramesh
Chief Financial Officer

Abhishek Lohia
Company Secretary

Place : CHENNAI

Date : 30th May 2026

Place : CHENNAI

Date : 30th May 2026

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Cash Flow Statement for the year ended 31 March , 2026

(₹ in Lacs)

Particulars	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
Cash Flow from Operating Activities		
Net Profit / [Loss] before taxation	(100.04)	(72.64)
Adjustments for:		
Interest expense	61.07	48.58
Exceptional items		
Operating Profit before Working Capital changes	**(38.97)**	**(24.06)**
Adjustments for :		
(Increase)/ decrease in Other assets	(11.42)	(38.88)
(Increase)/ decrease in Trade Receivables	(1,716.88)	(69.62)
Increase/ (decrease) in other current liabilities	(3.22)	0.25
Increase/ (decrease) in short term borowings	-	-
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in Trade Payables	1,715.39	65.22
Working Capital Changes	**(16.12)**	**(43.03)**
Income tax	-	-
Net Cash inflow from/(outflow) from Operating activities (A)	**(55.09)**	**(67.09)**
Cash Flow from Investing Activities		
Purchase / (Sale) of investments	-	-
Purchase / (Sales) of Property, Plant and Equipment	-	-
Net Cash inflow from/(outflow) from Investing activities (B)	**-**	**-**
Cash Flow from Financing Activities		
Proceeds from Borrowings/ (Repayment of Borrowings)	43.04	79.72
Effective interest provided on financial liability component of preference share	-	-
Net Cash inflow from/(outflow) from Financing activities (C)	43.04	79.72
Net increase /(decrease) in cash and cash equivalents (A+B+C)	(12.05)	12.63
Cash and Cash Equivalents at the beginning of the Year	**12.95**	0.32
Cash and Cash Equivalents at the closing of the year	**0.90**	**12.95**
Notes		
1) Cash on Hand	**-**	**-**
2) Cash at Bank	**0.90**	**12.95**

For **Sundaram & Srinivasan**
Chartered Accountants
ICAI Firm Regn.No : 004207S

On Behalf of the Board
For **Tejassvi Aaharam Limited**

S Usha
Partner
Membership No : 211785

Sethuraman Dhilip Kumar
Director
DIN:00580772

Sridharan Santhoshkumar
Director
DIN:00580728

Prameshwaren Ramesh
Chief Financial Officer

Abhishek Lohia
Company Secretary

Place : CHENNAI
Date : 30th May 2026

Place : CHENNAI
Date : 30th May 2026

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Statement of Changes in Equity for the year ended 31 March 2026

A. Equity Share Capital

(1) Current Reporting Period

Particulars	(₹ in Lacs)
Balance as at 01.04.2025	700.00
Changes in Equity share capital due to prior period errors	-
Restated balances at the beginning of the current reporting period	-
Changes in equity share capital during the year	-
Balance as at 31.03.2026	700.00

(2) Previous Reporting Period

Particulars	(₹ in Lacs)
Balance as at 01.04.2024	700.00
Changes in Equity share capital due to prior period errors	-
Restated balances at the beginning of the current reporting period	-
Changes in equity share capital during the year	-
Balance as at 31.03.2025	700.00

B. Other Equity

(i) Current reporting Period

(₹ in Lacs)

Particulars	Equity component of other financial instruments	Reserves and surplus		Total
		Other Reserve	Retained earnings	
Balance as at 01.04.2025	1,209.54	3.15	(2,513.61)	(1,300.92)
Total Profit/(loss) for the year		-	**(100.04)**	**(100.04)**
Dividends		-	-	-
Transfer to retained earnings		-	-	-
Any other change		-	-	-
Total Comprehensive Income/(loss) for the year				
Balance as at 31.03.2026	**1,209.54**	**3.15**	**(2,613.65)**	**(1,400.96)**

(ii) Previous reporting Period

(₹ in Lacs)

Particulars	Equity component of other financial instruments	Reserves and surplus		Total
		Other Reserve	Retained earnings	
Balance as at 01.04.2024	1,209.54	3.15	(2,440.97)	(1,228.28)
Total Profit/(loss) for the year		-	**(72.64)**	**(72.64)**
Dividends		-	-	-
Transfer to retained earnings		-	-	-
Any other change		-	-	-
Total Comprehensive Income/(loss) for the year				
Balance as at 31.03.2025	**1,209.54**	**3.15**	**(2,513.61)**	**(1,300.92)**

For **Sundaram & Srinivasan**
Chartered Accountants
ICAI Firm Regn.No : 004207S

On Behalf of the Board
For **Tejassvi Aaharam Limited**

S Usha
Partner
Membership No : 211785

Sethuraman Dhilip Kumar
Director
DIN:00580772

Sridharan Santhoshkumar
Director
DIN:00580728

Prameshwaren Ramesh
Chief Financial Officer

Abhishek Lohia
Company Secretary

Place : CHENNAI
Date : 30th May 2026

Place : CHENNAI
Date : 30th May 2026

TEJASSVI AAHARAM LIMITED

Notes forming part of the financial statements for the year ended 31st March 2026

1. Background

TEJASSVI AAHARAM LIMITED was incorporated under the Provisions of Companies Act 2013. The shares are listed in Bombay Stock Exchange (BSE), Mumbai. The Company is, engaged in the business of trading in agricultural products.

2. Material accounting policies

a) Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the section 133 of companies act, 2013 read with Rule 3 Companies (Indian Accounting Standards) Rules, 2015 (as amended) Companies (Indian Accounting Standards) (Amendment Rules), 2016 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amount of assets and liabilities (including contingent liabilities) and the reported Income and Expenses during the period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c) Cash and cash equivalents

Cash comprises cash on hand. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

d) Events occurring after the reporting period.

There are no contingencies and events occurring after the balance sheet date that affects the financial position of the company.

e) Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

f) Financial Instruments.

A financial liability is any liability that a contractual obligation to deliver cash or another financial asset to another entity; or to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the entity.

g) Financial Liabilities of the Company:

The financial liability of the Company includes Borrowings from Government of India and Banks, Accrued expenses and other payables.

3. Initial recognition and measurement

All financial liabilities at initial recognition are classified as financial liabilities at amortized cost or financialliabilities at fair value through profit or loss, as appropriate. All financial liabilities classified at amortizedcost are recognized initially at fair value net of directly attributable transaction costs. Any difference between the proceeds (net of transaction costs) and the fair value at initial recognition is recognised in theStatement of Profit and Loss or in the CWIP, if another standard permits inclusion of such cost in thecarrying amount of an asset over the period of the borrowings using the Effective interest rate method.

4. Subsequent measurement

The subsequent measurement of financial liabilities depends upon the classification as described below: -

a) Financial Liabilities classified as Amortised Cost

Financial Liabilities that are not held for trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. Interestexpense that is not capitalized as part of costs of assets is included as Finance costs in the Statement of Profit and Loss.

b) Financial Liabilities classified as Fair value through profit and loss (FVTPL)

Financial liabilities classified as FVTPL includes financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Financial liabilities designated upon initialrecognition at FVTPL only if the criteria in Ind AS 109 is satisfied.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged / cancelled / expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there isa currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a netbasis, to realise the assets and settle the liabilities simultaneously.

e) Employee Benefits.

The number of employees on the roll of the company are below the statutory limit for the purposeof registration under provident fund Act and Gratuity Act. Hence, the company has not provided for liability of Provident fund and Gratuity in its books. The company does not have the policy of compensating absences. Hence no provision is made in the books of accounts.

Previous year's figures have been regrouped / reclassified wherever found necessary to conform to this year's classification

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Notes forming part of the financial statements

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 4 - Trade Receivables		
Trade Receivables considered good – Secured	-	-
Trade Receivables considered good – Unsecured	1,786.50	69.62
Trade Receivables which have significant increase in Credit Risk	-	-
Trade Receivables – credit impaired	-	-
Trade Receivables before imapirment	1,786.50	69.62
Less: Expected Credit Loss	-	-
	1,786.50	69.62

Trade receivables Ageing Schedule
As at March 31,2026 (₹ in Lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	1,785.12	-	1.38	-	-	1,786.50
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Total	1,785.12	-	1.38	-	-	1,786.50

As at March 31,2025 (₹ in Lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	69.62	-	-	-	-	69.62
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Total	69.62	-	-	-	-	69.62

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 5 - Cash and bank balance		
- in current accounts	0.90	12.95
	0.90	12.95

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 6 - Other Current assets		
Rental Deposits	0.50	0.50
Advance income tax and tax deducted at source	12.25	4.33
Advance to related parties	39.28	35.78
Other Asset	-	-
	52.03	40.61

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Notes forming part of the financial statements

Note 7 - Share capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares	(Rs.in Lakhs)	Number of shares	(Rs.in Lakhs)
(a) Authorised				
Equity shares of Rs.10 each	1,00,00,000	1,000.00	1,00,00,000	1,000.00
	1,00,00,000	1,000.00	1,00,00,000	1,000.00
(b) Issued , subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights	70,00,000	700.00	70,00,000	700.00
Total	70,00,000	700.00	70,00,000	700.00

Refer Notes (i) to (iv) below

(i) Reconciliation of the number of shares issued and amount outstanding at the beginning and at the end of the reporting year:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares	(Rs.)	Number of shares	(Rs.)
Equity shares with voting rights				
Opening Balance	70,00,000.00	700.00	70,00,000.00	700.00
Add: Issued During the Year			-	-
Less: Buy back of equity shares			-	-
Closing Balance	70,00,000.00	700.00	70,00,000.00	700.00

(ii) Terms and rights attached to equity shares

The Company presently has one class of equity shares of Rs. 10 each. The equity shares of the company having par value of Rs.10/- rank pari-passu in all respects including voting rights and entitlement to dividend. Each shareholder of equity share is entitled to one vote per share. In the event of liquidation, the equity shareholders are entitled to receive payments out of the remaining net assets of the Company after payment of claims of preference shareholders, secured creditors if any and other preferential claims, in proportion to their shareholding.

Notes forming part of the financial statements

Note 7 - Share capital (Contd.)

(iii) Details of shareholders holding more than 5% shares in the Company

Class of shares / Name of shareholder	As at 31 March 2026		As at 31 March 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
(i) Henry John Amirtharaj	26,55,735.00	37.94%	26,55,735.00	37.94%
(ii)Govindrajulu Bakthavatsulu	22,52,915.00	32.18%	22,52,915.00	32.18%
(vi)Gopuram Enterprises Private Limited	8,66,610.00	12.38%	8,66,610.00	12.38%

(iv) Details of promoters holding

Promoter's name	As at 31 March 2026		As at 31 March 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
(i) S.Kousalya	-	0.00%	-	0.00%

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Notes forming part of the financial statements

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 8 Other Equity		
Reserves and Surplus		
Equity component of other financial instruments	1,209.54	1,209.54
Other Reserves	3.15	3.15
Retained Earnings	(2,613.65)	(2,513.61)
	(1,400.96)	(1,300.92)
Other Reserves		
Balance at the beginning of the year	3.15	3.15
Additions during the yeaar	-	-
Deductions/Adjustments during the year	-	-
Balance at the end of the year	3.15	3.15
Retained earnings		
Balance at the beginning of the year	(2,513.61)	(2,440.97)
Net profit for the period	(100.04)	(72.64)
Transfer to general reserve	-	-
Dividend paid during the year	-	-
Balance at the end of the year	(2,613.65)	(2,513.61)

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 9 - Long Term Borrowings		
- Financial Liability (Non-Convertible Non- Cumulative preference shares)	461.49	423.38
*Refer Note 17	461.49	423.38

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 10 - Short Term Borrowings		
Repayable on demand		
Unsecured		
- Loans from related parties	290.85	224.84
	290.85	224.84

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Notes forming part of the financial statements

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 11 - Trade Payables		
Total payables		
-Due to MSME	4.95	4.50
-Due to other than MSME	1,777.91	62.97
Total payables	1,782.86	67.47

Trade Payable Ageing Schedule
As at March 31,2026 (₹ in Lacs)

Particulars	Unbilled	Not due for payment	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	4.95	-	-	-	-	-	4.95
(ii) Others	-	-	1,776.78	1.13	-	-	1,777.91
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	4.95	-	1,776.78	1.13	-	-	1,782.86

As at March 31,2025 (₹ in Lacs)

Particulars	Unbilled	Not due for payment	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	4.50	-	-	-	-	-	4.50
(ii) Others	-	62.97	-	-	-	-	62.97
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	4.50	62.97	-	-	-	-	67.47

(₹ in Lacs)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 12 - Other Current Liabilities		
Other Payable	5.19	8.41
	5.19	8.41

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Notes forming part of the financial statements

(₹ in Lacs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
Note 13 - Revenue from Operation		
Sale of Goods	8,208.03	1,792.45
	8,208.03	1,792.45

During the financial year, the Company undertook trading activities involving the purchase and sale of goods at relatively low profit margins. These activities were carried out as part of the Company's strategic business development initiatives to explore market opportunities and identify suitable distribution channels.

Following the execution of the Share Purchase Agreement dated 13 February 2026 and the identification of alternate growth opportunities, including proposed acquisition/takeover by new investors, the Company has wound down such trading activities. The future course of company's activity will be dependent on the business strategy of the new management pursuant to successful completion of open offer.

(₹ in Lacs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
Note 14 - Purchases of Stock-in-Trade		
Purchase of Goods	8,203.76	1,762.72
	8,203.76	1,762.72

(₹ in Lacs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
Note 15 - Employee Benefit Expense		
Salaries and Wages	23.39	34.31
	23.39	34.31

(₹ in Lacs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
Note 16 - Finance costs		
Interest Expenses on borrowings	22.97	13.62
Interest on financial liabilities	38.10	34.96
	61.07	48.58

(₹ in Lacs)

Particulars	Year Ended 31 March 2026	Year Ended 31 March 2025
Note 17 - Other expenses		
Advertisement & Publicity	0.62	1.25
Professional Charges	7.17	4.98
Rent	1.80	1.88
Rates & Taxes	0.05	0.88
Service Charges	4.14	3.91
For audit services:		
- Statutory Audit	5.00	5.00
- Tax Audit	1.00	
Other expenses	0.08	1.59
Total	19.85	19.48

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Other Notes

Note 18: Earnings per share

Earnings per share in accordance with Indian Accounting Standard (Ind AS 33) " Earnings per share" are disclosed in the Profit & loss account and the computation is as follows

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Basic & Diluted		
Net profit / (loss) for the year from continuing operations and total operations in Rs.lakhs	(100.04)	(72.64)
Less: Preference dividend and tax thereon	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	(100.04)	(72.64)
Weighted average number of equity shares for Basic	70,00,000.00	70,00,000.00
Weighted average number of equity shares in Dilutive	70,00,000.00	70,00,000.00
Par value per share	10.00	10.00
Earnings per share from continuing operations and total operations - Basic (In Rs.)	**(1.43)**	**(1.04)**
Earnings per share from continuing operations and total operations - Dilutive (In Rs.)	**(1.43)**	**(1.04)**

Note 19:Related Party transactions

a.Details of related parties

Description of relationship	Name of the related parties
(i)Key Management Personnel - (KMP)	1. S.Shyamkumar, Managing Director (till 08-10-2025) 2. Abishek Lohia, Company Secretary (Appointed w.e.f 14-02-2024) 3. V S Ravikumar, Company Secretary (till 28-05-2023) 4. Prameshwaran Ramesh, Chief Financial Officer
(ii)Directors	1. S.Shyamkumar, Managing Director 2. Chinnathambi Vinothkumar, Independent Director 3. Thangavelu Dhanalakshmi, Independent Director 4. Duraisamy Jeevanandam, Additional Director, Non Executive Director 5. Sathish Kumar Semmalai, Additional Director, Non Executive Director (till 08-10-2024) 6. Sridharan Santhoskumar, Additional Director, Non Executive Director (w.e.f 09-10-2024) 7. Sethuram Dilipkumar, Additional Director, Non Executive Director (w.e.f 09-10-2024)
(iii) Associate Company	1. Vishnusurya Projects and Infra Limited

Note: Related parties have been identified by the Management.

b. Details of related party transactions during the Year

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
i. Remuneration		
- S.Shyamkumar, MD	12.80	23.5
- P Ramesh, CFO	6.99	6.21
- Abishek Lohia	3.60	3.6
ii. Vishnusurya Projects and Infra Limited	22.97	13.62
Total	46.36	33.31

c. Details of related party transactions as on Balance Sheet Date

Particulars	As at 31st March 2026	As at 31st March 2025
i. Remuneration		
- S.Shyamkumar, MD	-	0.03
- P Ramesh, CFO	0.60	0.53
- Abishek Lohia, CS	0.30	0.30
ii.Borrowing		
- Vishnusurya Projects and Infra Limited	290.85	224.84
Total	0.90	0.86

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L15549TN1994PLC028672

Other Notes

Note 20: Preference shares

(i)Terms and Rights attached to Preference Shares

The company presently has non convertible non cummulative redeemable preference shares of Rs. 100 each. The preference shares shall carry preferential right with respect to repayment of capital and shall be non- paticipating in the surplus- funds.These shares are redeemable within 20 years from the date of allotment at a permium equal to an amount calculated to yield a return of 0.1% per annum from date of allotment up to the date of redemption.

(ii) Financial Liability Component

Particulars	Amount in (Rs. In Lacs)
1. Preference Share	1478.66
2. Premium on Redemption	29.57
3. Redeemable Amount	1508.23
4. Financial liability Component	269.12
5.Other Equity	1209.54
Preference Share Capital	1478.66
A. Terms	20 yrs
B. Interest Rate	9% p.a.

Liability Component as on 31st March 2025 is Rs.423.28 lakhs (31st March 2025 is Rs.423.28 lakhs)

Note 21 : Contingent Liability

Particulars	As at 31st March 2026	As at 31st March 2025
Disputed amounts in respect of Income Tax, and not provided for	32.83 Lacs	24.41 Lacs

Note 22: Going Concern

The company has commenced the operations of the business, and business forecasted for next 12 months period.

TEJASSVI AAHARAM LIMITED
No 99/6, Sneha Sadan Apartments
Thirumurthy Nagar, Nungambakkam
CHENNAI-600034
CIN : L1 L15549TN1994PLC028672

Note 23 : Ratios **(Rupees in Lakhs)**

S.No	Ratio	Formula	2024-25		2024-25		Variance	Reason for variance
1	Current Ratio	Current Assets	1,839.43	0.88	123.18	0.41	116.01	The Company has scaled up its trading volume significantly from last year and hence the increase in current assets and current liabilities.
		Current Liabilities	2,078.90		300.72			
2	Debt Equity	Total Debt	Not Applicable since the capital is completely eroded					Not Applicable
		Shareholder's Equity						
3	Debt Service Coverage Ratio	Earnings available for debt service	Not Applicable as there is no term loan for the financial year					
		Debt Service(interest+Instalments)						
4	Return on Equity Ratio	PAT – Preference Dividend	Not Applicable since the capital is completely eroded					
		Average Shareholder's Equity						
5	Inventory Turover Ratio	Turnover	Not Applicable as there is no inventory for the financial year					
		Average Inventory						
6	Trade receivable turnover ratio	Credit Turnover	8,208.03	4.59 Times	1,792.45	25.75 Times	82.21	The Company has increased its scale of operation significantly from last year and hence the increase in Sales and Accounts receivable
		Average Accounts Receivable	1,786.50		69.62			
7	Trade payables turnover ratio	Net Credit Purchases	8,203.76	4.6 Times	1,762.72	26.12 Times	82.39	The Company has increased its scale of operation significantly from last year and hence the increase in Purchases and Accounts payable
		Average Trade Payables	1,782.86		67.47			
8	Net Capital Turnover Ratio	Net Sales	8,208.03	(34.27) Times	1,792.45	(10.54) Times	227.99	The Company has increased its scale of operation significantly from last year and hence the increase in Sales
		Working capital	(239.48)		(177.54)			
9	Net Profit Ratio	Net Profit(PAT)	(100.04)	(1.22)%	(72.64)	(3.63)%	66.39	The Company has increased its scale of operation significantly from last year and hence the increase in Sales
		Net Turnover	8,208.03		1,792.45			
10	Return on Capital employed	PBIT	Not Applicable since the capital is completely eroded					Not applicable
		Capital employed						
11	Return on Investments	Net operating profits	Not Applicable as there is no investment for the year					
		Investments						

TEJASSVI AAHARAM LIMITED

No 99/6, Sneha Sadan Apartments

Thirumurthy Nagar, Nungambakkam

CHENNAI-600034

CIN : L15549TN1994PLC028672

Note 24 : Disclosure on Other Regulatory Requirements as required by Schedule - III of Companies Act,2013.

(a)The Company does not have any benami property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and rules made thereunder.

b)The Company is not declared as a willful defaulter by any bank or financial Institution or other lender.

(c)The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

(d)The company does not have any charges or satisfaction to be registered with ROC beyond stipulated statutory period.

(e)The Company has not made any investments in any other Company.

(f)The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(g)The company has not granted any loans or advances in nature of loans to promotors, directors, KMPs and the related parties
(as defined under the Companies Act, 2013) either severally or jointly with any other persons. Hence disclosure under clause (v) of
Schedule III of The Companies Act 2013,is not applicable.

(h)There are no scheme of arrangements approved. Hence disclosure under clause (xv) of Schedule III of The Companies Act 2013, is not applicable.

i)Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the
(1) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (2) provide any
or the like on behalf of the Ultimate Beneficiaries.(j) Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds)
person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(1) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party
(Ultimate Beneficiaries) or
(2) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.