

Redg. Office :
B/10, Madhavpura Market,
Nr. Police Commissioner Office,
Shahibaug Road,
Ahmedabad-380 004.

Phone : 91-79-40097020
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E-mail : tirupati_finlease@yahoo.com
tirupati.finlease@gmail.com
website : tirupatiinlease.com

GSTIN : 24AAACT5692G1Z9

FIN-LEASE LTD.

Ref. No. :

Date :

Date: 30-06-2021

To,
Listing Compliance Department,
Bombay Stock Exchange Limited
P J Towers, Dalal Street,
Mumbai - 400001.

Script Code: 539488

Dear Sir,

Sub: Submission of Audited financial Result under IND-AS for the Quarter & year ended on 31st March 2021 approved at Board Meeting held on 30th June 2021

We hereby informed that the Board of Directors of the company at their meeting held today from 01:00 pm to 02:30 pm have considered, approved and taken on record the unaudited Financial Results (under Ind-AS) of the company for the quarter & year ended 31st March 2021.

We are enclosing herewith the following:


1. Audited Financial Results with Cashflow for the Quarter & year ended 31.03.2021.
2. Limited Review Report from Auditor for the above quarter result.
3. Declaration of Unmodified opinion

Please take a note of this and put up the above for the information of the members of the company

Thanking You,

Yours Faithfully,

For, TIRUPATI FINLEASE LIMITED


Authorized Signatory



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Financial Results – NBFC						
Particulars		Amount are in Lakhs				
A	Date of start of reporting period	Quarter			Year	
B	Date of end of reporting period	31-03-2021	31-12-2020	31-03-2020	31.03.2021	31.03.2020
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
1	Income					
	Revenue from operations					
(i)	Interest Income	0.02	0.00	0.03	0.04	0.08
(ii)	Dividend Income	5.03	2.27	3.85	9.11	7.81
(iii)	Rental Income	0.00	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.00	5.81	6.59	0.00	6.59
(v)	Net gain on fair value changes	12.04	0.00	(3.32)	29.43	0.00
(vi)	Net gain on derecognition of financial instruments under amortised cost category					
(vii)	Sale of products (including Excise Duty)					
(viii)	Sale of services					
(ix)	Other revenue from operations	17.09	8.08	7.15	38.58	14.48
1	Sale of securities	79.55	161.70	222.212	554.96	601.898
	Total other revenue from operations	79.55	161.70	222.212	554.96	601.898
	Total Revenue From Operations	96.64	169.78	229.362	593.54	616.378
	Other income	0	0	0	0	0
	Total income	96.64	169.78	229.362	593.54	616.378
2	Expenses					
	Cost of materials consumed					
	Purchases of stock-in-trade	47.55	153.53	200.922	502.75	593.86
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.07	3.05	31.85	36.54	18.01
	Employee benefit expense	2.16	2.16	1.79	8.64	7.01
	Finance costs	0.24	0.00	0.00	0.24	0.00
	Depreciation, depletion and amortisation expense	0.14	0.00	0.10	0.14	0.10
	Fees and commission expense					
	Net loss on fair value changes					
	Net loss on derecognition of financial instruments under amortised cost category					
	Impairment on financial instruments					
(f)	Other expenses					
1	Administrative Expenses	3.87	7.08	6.76	19.73	16.09
	Total other expenses	3.87	7.08	6.76	19.73	16.09
	Total expenses	81.03	165.82	241.422	568.04	635.07
3	Total profit before exceptional items and tax	15.61	3.96	(12.06)	25.50	(18.70)
4	Exceptional items					
5	Total profit before tax	15.61	3.96	(12.06)	25.50	(18.70)
7	Tax expense					
8	Current tax					



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9	Deferred tax	-0.01			-0.01	
10	Total tax expenses	-0.01	0	0	-0.01	0
14	Net Profit Loss for the period from continuing operations	15.62	3.96	(12.06)	25.51	(18.70)
15	Profit (loss) from discontinued operations before tax					
16	Tax expense of discontinued operations					
17	Net profit (loss) from discontinued operation after tax					
19	Share of profit (loss) of associates and joint ventures accounted for using equity method					
21	Total profit (loss) for period					
22	Other comprehensive income net of taxes					
23	Total Comprehensive Income for the period	15.62	3.96	(12.06)	25.51	(18.70)
24	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent					
	Total profit or loss, attributable to non-controlling interests					
25	Total Comprehensive income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent					
	Total comprehensive income for the period attributable to owners of parent non-controlling interests					
26	Details of equity share capital					
	Paid-up equity share capital	30042000	30042000	30042000	30042000	30042000
	Face value of equity share capital	10	10	10	10	10
28	Reserves excluding revaluation reserve					
29	Earnings per share					
i	Earnings per equity share for continuing operations					
	Basic earnings per share from continuing operations	0.52	0.13	(0.40)	0.85	(0.62)
	Diluted earnings per share from continuing operations	0.52	0.13	(0.40)	0.85	(0.62)
ii	Earnings per equity share for discontinued operations					
	Basic earnings per share from discontinued operations					
	Diluted earnings per share from discontinued operations					
iii	Earnings per equity share					
	Basic earnings per share	0.52	0.13	(0.40)	0.85	(0.62)
	Diluted earnings per share	0.52	0.13	(0.40)	0.85	(0.62)



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Statement of Asset and Liabilities		
Particulars	YEARLY (31-03-2021)	YEARLY (31-03-2020)
Date of start of reporting period	01-04-2020	01-04-2019
Date of end of reporting period	31-03-2021	31-03-2020
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Amount are in Lakhs		
Assets		
1 Financial Asset		
Cash and cash equivalents	0.01	0.06
Bank Balance other than (a) above	14.11	0.92
Derivative financial instruments	-	-
Receivables		
(I) Trade Receivables	103.44	40.83
(II) Other Receivables	-	-
Loans	45.68	43.48
Investments	421.16	457.70
Other Financial assets	43.04	40.54
2 Non Financial Asset		
Inventories	-	-
Current tax assets (Net)	-	-
Deferred tax Assets (Net)	0.01	-
Investment Property	-	-
Biological assets other than bearer plants	-	-
Property, Plant and Equipment	0.82	0.43
Capital work-in-progress	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible assets	-	-
Other non-financial assets (to be specified)	-	-
Total assets	628.27	583.96
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital	300.42	300.42
Other equity	37.41	11.89
Total equity attributable to owners of parent	337.83	312.31
Non controlling interest	-	-
Total equity	337.83	312.31
2 Liabilities		
2.1 Financial Liabilities		



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(a)	Derivative financial instruments	-	-
(b)	Payables	-	-
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	269.76	250.96
	II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(C)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	-	-
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities	-	-
2.2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	-	-
(C)	Deferred tax liabilities (Net)	0.00	0.0031
(d)	Other non-financial liabilities	20.68	20.69
	Total liabilities	290.45	271.64
	Total equity and liabilities	628.27	583.96



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CASH FLOW STATEMENT				
TIRUPATI FINLEASE LTD				
Cash Flow Statement for the year ended 31 st March,2021				
Particulars	For the year ended 31 st March 2021		For the year ended 31 st March 2020	
	Amt (Rs)		Amt (Rs)	
A. Cash flow from operating activities	-	-	-	-
Net Profit / (Loss) before extraordinary items and tax	-	25.50	-	(18.69)
<i>Adjustments for:</i>	-	-	-	-
Depreciation and amortisation	0.14	-	0.10	-
Provision for impairment of fixed assets and intangibles	-	-	-	-
Amortisation of share issue expenses and discount on shares	-	-	-	-
(Profit) / loss on sale / write off of assets	-	-	-	-
Expense on employee stock option scheme	-	-	-	-
Finance costs	-	-	-	-
Interest income	--	-	--	-
Dividend income	-	-	-	-
Provision for doubtful trade and other receivables, loans and advances	-	-	-	-
Net unrealised exchange (gain) / loss	-	-	-	-
		0.14		0.10
Operating profit / (loss) before working capital changes	-	25.64	-	(18.59)
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	36.54	-	18.01	-
Trade receivables	(62.61)	-	5.67	-
Short-term loans and advances	(2.50)	-	(17.38)	-
Long-term loans and advances	-	-	-	-
Other current assets	-	-	-	-
Other non-current assets	-	-	-	-
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	18.80	-	10.87	-
Other current liabilities	-	-	-	-
Other long-term liabilities	-	-	-	-
Short-term provisions	-	-	(0.06)	-
Long-term provisions	-	(9.77)	-	17.11
Cash flow from extraordinary items	-	-	-	-
Cash generated from operations	-	15.87	-	(1.48)
Net income tax (paid) / refunds	-	-	-	0.0015
Net cash flow from / (used in) operating activities (A)	-	15.87	-	(1.48)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(0.52)	-	(0.085)	-



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Proceeds from sale of fixed assets	-	-	-	-
Inter-corporate deposits (net)	-	-	-	-
Bank balances not considered as Cash and cash equivalents	-	-	-	-
Current investments not considered as Cash and cash equivalents	-	-	-	-
- Purchased	-	-	-	-
- NEW INVESTMENT	-	-	-	-
Purchase of long-term investments	-	-	-	-
Proceeds from sale of long-term investments	-	-	-	-
Loans given	-	-	-	-
Loans realised	-	-	-	-
Interest received	-	-	-	-
Dividend received	-	-	-	-
Rental income from investment properties	-	-	-	-
Rental income from operating leases	-	-	-	-
Amounts received from partnership firms	-	-	-	-
Amounts received from AOPs	-	-	-	-
Amounts received from LLPs	-	-	-	-
Cash flow from extraordinary items	-	-	-	-
		(0.52)		(0.085)
Net income tax (paid) / refunds	-	-	-	-
Net cash flow from / (used in) investing activities (B)	-	(0.52)	-	(0.085)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-	-	-	-
Repayment of long-term borrowings	(2.20)	-	-	-
Finance cost	-	-	-	-
Dividends paid	-	-	-	-
Tax on dividend	-	-	-	-
Decrease In Reserves	-	-	-	-



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Cash flow from extraordinary items	(0.01)	-	-	-
Net cash flow from / (used in) financing activities (C)		(2.21)		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-	13.14	-	(1.56)
Cash and cash equivalents at the beginning of the year	-	0.98	-	2.54
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-	-	-
Cash and cash equivalents at the end of the year	-	14.11	-	0.98
Reconciliation of Cash and cash equivalents with the Balance Sheet:	-	-	-	-
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	-	14.11	-	0.98
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)	-	-	-	-
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 19	-	14.11	-	0.98
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	-	-	-	-
Cash and cash equivalents at the end of the year *	-	14.11	-	0.98
* Comprises:				
(a) Cash on hand	-	0.008	-	0.06
(b) Cheques, drafts on hand	-	-	-	-
(c) Balances with banks	-	-	-	-
(i) In current accounts	-	14.11	-	0.92
(ii) In EEFC accounts	-	-	-	-
(iii) In deposit accounts with original maturity of less than 3 months	-	-	-	-
(iv) In earmarked accounts	-	-	-	-
(d) Others(specify nature)	-	-	-	-
(e) Current investments considered as part of Cash and cash equivalents	-	-	-	-
	-	14.11	-	0.98

Notes :

1. The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.06.2021
2. The company has only single Reportable Business Segment in items of requirement of Accounting Standard 17
3. Figures for the previous periods / year have been regrouped, recast and rearranged, wherever necessary.



Shree Ganeshay Namah
CIN: L65910GJ1993PLC020576

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4. Figures of the last quarter are the Balancing figure between the audited figures in respect of the full financial year and the published year to date figure upto the third quarter of the financial year.

5. The Company has adopted Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs from 1st April,2017 with a transition date of 1st April,2016 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (IND AS0 prescribed under section 133 of the Companies Act,2013.

Place : Ahmedabad
Date : 30.06.2021

For and on behalf of Board of Directors
TIRUPATI FINLEASE LIMITED



BAJRANGLAL AGARWAL
Director
DIN:00605957



Auditor's Report on Standalone Quarterly Financial Results and Year to Date Results of TIRUPATI FINLEASE LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors
TIRUPATI FINLEASE LIMITED
B/10, Madhavpura Market,
Sahibaug Road,
Ahmedabad – 380004

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of Tirupati Finlease Limited (the company) for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2021 as well as the year to date results for the period from 1st April, 2020 to 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Auditing Standards generally accepted in India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the reviewed financial results up to the end of third quarter and audited annual IND AS financial statements respectively. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (IND AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.

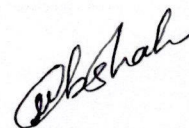
Other Matters

The Statement includes the result for the quarter Ended 31st March being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard -34 "Interim Financial Reporting" which were subject to limited review by us.

For Meet B Shah & Associates

Chartered Accountants

FRN No. 150627W



Meet Shah

Proprietor

M. No. 185848



Place: Surat

Date: 30-06-2021

UDIN - 21185848AAAACW7314

Shree Ganeshay Namah
CIN: L65910GJ1993PLC020576

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Declaration on Auditors Report

We hereby Confirm that the Standalone Audit Report issued by M/s Meet B Shah & Associates, Chartered Accountants[FRN: 150627W] on the Annual Audited Standalone Financial Results for the Quarter and year ended March 31, 2021 are with unmodified opinion.

Kindly take the same on your record.

Thanking you

Regards

For **Tirupati Finlease Limited**



Authorised Person



Date: 30-06-2021

Place: Ahmedabad