

Shree Ganeshay Namah  
CIN: L65910GJ1993PLC020576

Redg. Office  
B/10, Madhavpura Market,  
Nr. Police Commissioner Office,  
Shahibaug Road,  
Ahmedabad-380 004.  
GSTIN : 24AAACT5692G1Z9

Phone : 91-79-40097020  
Mobile : 91-98985 79959  
079-40047476  
E-mail : tirupati\_finlease@yahoo.com  
tirupati.finlease@gmail.com  
website: tirupatifinlease.com



Ref. No. :

Date :

Date: 14-02-2023

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

Script Code: 539488

Dear Sir,

**Sub: Submission of Unaudited Financial Result under IND-AS for the Quarter ended on 31<sup>st</sup> December 2022 approved at Board Meeting held on 14<sup>th</sup> February 2023**

We hereby informed that the Board of Directors of the company at their meeting held today from 04:00 pm to 05:00 pm have considered, approved and taken on record the unaudited Financial Results (under Ind-AS) of the company for the quarter ended 31<sup>st</sup> December 2022.

We are enclosing herewith the following:

1. Unaudited Financial Results for the Quarter ended 31.12.2022.
2. Limited Review Report from Auditor for the above quarter result.

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

  
Bajranglal Balkishan Agarwal  
Director  
DIN: 00605957



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**Tirupati**  
TFL

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Financial Results – NBFC							
Particulars		Amount are in Lakhs					
A	Date of start of reporting period	Quarter			Nine Month Ended		Year
B	Date of end of reporting period	31-12-2022	30-09-2022	31-12-2021	31.12.2022	31.12.2021	31.03.2022
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1	<b>Income</b>						
	<b>Revenue from operations</b>						
(i)	Interest Income	0.00	0.01	0.00	0.01	0.02	0.09
(ii)	Dividend Income	0.37	1.84	0.63	2.35	3.21	10.62
(iii)	Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.01	0.10	0.00	36.97	12.51	12.51
(v)	Net gain on fair value changes	0.00	46.31	0.00	46.31	16.81	16.81
(vi)	Net gain on derecognition of financial instruments under amortised cost category						
(vii)	Sale of products (including Excise Duty)						
(viii)	Sale of services						
(ix)	<b>Other revenue from operations</b>	0.38	48.26	0.63	85.64	32.55	40.03
1	Sale of securities	208.37	192.23	79.04	654.44	1092.10	1255.77
	<b>Total other revenue from operations</b>	208.37	192.23	79.04	654.44	1092.10	1255.77
	<b>Total Revenue From Operations</b>	208.75	240.49	79.67	740.08	1124.65	1295.80
	Other income	10.00	0	0	10.00	0.00	0
	<b>Total income</b>	218.75	240.49	79.67	750.08	1124.65	1295.80
2	<b>Expenses</b>						
	<b>Cost of materials consumed</b>						
	Purchases of stock-in-trade	212.92	168.36	72.28	619.99	1031.67	1205.93
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.82	31.68	(7.03)	38.75	43.65	39.26
	Employee benefit expense	2.16	2.16	2.16	6.48	6.48	10.78
	Finance costs	0.05	0.06	0.17	0.75	0.29	0.38
	Depreciation, depletion and amortisation expense	0.00	0.28	0.00	0.28	0.00	0.46
	Fees and commission expense	0.00	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	(18.75)	3.75	6.61	24.89	10.36	14.33
	Net loss on derecognition of financial instruments under amortised cost category				0.00	0.00	
	Impairment on financial instruments				0.00	0.00	
(f)	<b>Other expenses</b>						
1	Administrative Expenses	5.03	10.61	3.08	20.83	11.76	15.47
	<b>Total other expenses</b>	5.03	10.61	3.08	20.83	11.76	15.47
	<b>Total expenses</b>	202.23	213.15	77.27	711.97	1104.21	1286.61
3	<b>Total profit before exceptional items and tax</b>	16.52	27.34	2.40	38.11	20.44	9.20
4	Exceptional items						
5	<b>Total profit before tax</b>	16.52	27.34	2.40	38.11	20.44	9.20
7	<b>Tax expense</b>						



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8	Current tax						2.00
9	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.05
10	<b>Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.05</b>
14	<b>Net Profit Loss for the period from continuing operations</b>	<b>16.52</b>	<b>27.34</b>	<b>2.40</b>	<b>38.11</b>	<b>20.44</b>	<b>7.15</b>
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	<b>Total Comprehensive Income for the period</b>	<b>16.52</b>	<b>27.34</b>	<b>2.40</b>	<b>38.11</b>	<b>20.44</b>	<b>7.15</b>
24	<b>Total profit or loss, attributable to</b>						
	Profit or loss, attributable to owners of parent						
	Total profit or loss, attributable to non-controlling interests						
25	<b>Total Comprehensive Income for the period attributable to</b>						
	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	<b>Details of equity share capital</b>						
	Paid-up equity share capital	30042000	30042000	30042000	30042000	30042000	30042000
	Face value of equity share capital	10	10	10	10	10	10
28	<b>Reserves excluding revaluation reserve</b>						
29	<b>Earnings per share</b>						
i	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings per share from continuing operations	0.55	0.91	0.08	1.27	0.68	0.24
	Diluted earnings per share from continuing operations	0.55	0.91	0.08	1.27	0.68	0.24
ii	<b>Earnings per equity share for discontinued operations</b>						
	Basic earnings per share from discontinued operations				-	-	
	Diluted earnings per share from discontinued operations				-	-	
ii	<b>Earnings per equity share</b>						
	Basic earnings per share	0.55	0.91	0.08	1.27	0.68	0.24
	Diluted earnings per share	0.55	0.91	0.08	1.27	0.68	0.24



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**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 14.02.2023
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.

Place : Ahmedabad  
Date : 14.02.2023



For and on behalf of Board of Directors  
TIRUPATI FINLEASE LIMITED

BAJRANGLAL AGARWAL  
Director  
DIN:00605957



## MEET B SHAH & ASSOCIATES CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Director  
**Tirupati Finlease Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Tirupati Finlease Limited** for the quarter and up-to the year ended 31<sup>st</sup> December 2022 (the Statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the independent auditor entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquires, primarily of person responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standard of auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we don't express an audit opinion
4. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement prepared in accordance with the Indian Accounting Standard (IND AS) as specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized accounting practise and policies has not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion in respect of matters stated above is not modified.



Place: Ahmedabad  
Date: 14-02-2023  
UDIN: 23185848BGYFEU8776

**For Meet B Shah & Associates**  
Chartered Accountants  
FRN No. 150627W

Meet Shah  
Proprietor  
M. No. 185848