

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: www.tirupatiinlease.co.in



Date: 24-05-2025

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

Script Code: 539488

Dear Sir,

Sub: Outcome of Board Meeting & Submission of Audited Financial Result under IND-AS for the Quarter & year ended on 31st March 2025 approved at Board Meeting held on 24th May 2025

We hereby informed that the Board of Directors of the company at their meeting held today from 03:00 pm to 05:00 pm have considered, approved and taken on record the audited Financial Results (under Ind-AS) along with the Auditor report of the company for the quarter & year ended 31st March 2025.

We are enclosing herewith the following:

- i. Audited Financial Results with Cash flow for the Quarter & year ended 31.03.2025 along with Statement of Assets & liabilities of the company for the year ended 31.03.2025.
- ii. Auditor Report from Auditor for the above quarter result.
- iii. Declaration of Unmodified opinion pursuant to Regulation 33(3)(d) of SEBI(Listing Obligation and Disclosure requirements) Regulation 2015

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
Whole Time Director
DIN: 00605957

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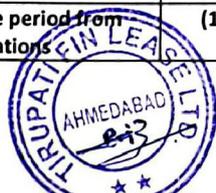
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Financial Results – NBFC

Particulars		Amount are in Lakhs				
A	Date of start of reporting period	Quarter			Year	
B	Date of end of reporting period	31-03-2025	31-12-2024	31-03-2024	31.03.2025	31.03.2024
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	0.42	4.12	1.84	8.02	2.30
(ii)	Dividend Income	1.56	1.22	2.73	3.05	6.09
(iii)	Rental Income	0.00	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.00	0.03	0.00	0.00	0.00
(v)	Net gain on fair value changes	0.00	0.00	29.66	0.00	37.90
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00
(vii)	Sale of products (including Excise Duty)	0.00	0.00	0.00	0.00	0.00
(viii)	Sale of services	0.00	0.00	0.00	0.00	0.00
(ix)	Other revenue from operations	1.98	5.37	34.23	11.07	46.29
1	Sale of securities	48.34	34.19	14.97	124.95	103.95
	Total other revenue from operations	48.34	34.19	14.97	124.95	103.95
	Total Revenue From Operations	50.32	39.56	49.20	136.02	150.24
	Other income	0.00	5.47	27.27	73.45	123.12
	Total income	50.32	45.03	76.47	209.47	273.36
2	Expenses					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of stock-in-trade	25.47	12.10	0.00	37.57	43.37
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	(8.82)	0.00	0.00
	Employee benefit expense	20.82	4.02	20.02	32.88	36.31
	Finance costs	0.39	0.15	0.04	0.92	0.27
	Depreciation, depletion and amortisation expense	0.00	0.00	0.68	0.69	0.68
	Fees and commission expense	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	2.37	35.08	(7.64)	21.92	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00
	Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00
(f)	Other expenses					
1	Administrative Expenses	16.11	6.67	19.22	40.74	39.75
	Total other expenses	16.11	6.67	19.22	40.74	39.75
	Total expenses	65.16	58.02	23.50	134.72	120.38
3	Total profit before exceptional items and tax	(14.84)	(12.99)	52.97	74.75	152.98
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Total profit before tax	(14.84)	(12.99)	52.97	74.75	152.98
7	Tax expense					
8	Current tax	1.87	0.00	25.31	8.37	25.31
9	Deferred tax	0.08	0.00	0.09	0.08	0.09
10	Total tax expenses	1.95	0.00	25.40	8.45	25.40
14	Net Profit Loss for the period from continuing operations	(16.79)	(12.99)	27.57	66.30	127.58



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15	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
16	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
17	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00
21	Total profit (loss) for period	0.00	0.00	0.00	0.00	0.00
22	Other comprehensive income net of taxes	0.00	0.00	0.00	0.00	0.00
23	Total Comprehensive Income for the period	(16.79)	(12.99)	27.57	66.30	127.58
24	Total profit or loss, attributable to					
	Profit or loss, attributable to owners of parent	0.00	0.00	0.00	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00	0.00	0.00	0.00
25	Total Comprehensive income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent	0.00	0.00	0.00	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00	0.00	0.00	0.00
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	(0.56)	(0.43)	0.92	2.21	4.25
	Diluted earnings per share from continuing operations	(0.56)	(0.43)	0.92	2.21	4.25
ii	Earnings per equity share for discontinued operations					
	Basic earnings per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
	Diluted earnings per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
ii	Earnings per equity share					
	Basic earnings per share	(0.56)	(0.43)	0.92	2.21	4.25
	Diluted earnings per share	(0.56)	(0.43)	0.92	2.21	4.25



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Statement of Asset and Liabilities		
Particulars	YEARLY (31-03-2025)	YEARLY (31-03-2024)
Date of start of reporting period	01-04-2024	01-04-2023
Date of end of reporting period	31-03-2025	31-03-2024
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	0.50	0.96
Bank Balance other than (a) above	5.47	1.83
Derivative financial instruments	-	-
Receivables		
(I) Trade Receivables	616.88	303.50
(II) Other Receivables	-	-
Loans	99.77	20.68
Investments	430.52	378.27
Other Financial assets	-	85.90
2 Non Financial Asset		
Inventories	-	-
Current tax assets (Net)	-	-
Deferred tax Assets (Net)	-	-
Investment Property	-	-
Biological assets other than bearer plants	-	-
Property, Plant and Equipment	5.46	5.45
Capital work-in-progress	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible assets	-	-
Other non-financial assets (to be specified)	-	-
Total assets	1158.60	796.59
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital	300.42	300.42
Other equity	246.56	180.26
Total equity attributable to owners of parent	546.98	480.68
Non controlling interest	-	-
Total equity	546.98	480.68
2 Liabilities		
2.1 Financial Liabilities		
(a) Derivative financial instruments	-	-



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(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	81.06	68.75
	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)	500.08	199.23
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities	-	-
2.2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	9.26	27.09
(b)	Provisions		-
(C)	Deferred tax liabilities (Net)	0.24	0.16
(d)	Other non-financial liabilities	20.98	20.68
	Total liabilities	611.62	315.91
	Total equity and liabilities	1158.60	796.59



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CASH FLOW STATEMENT

TIRUPATI FINLEASE LTD

Cash Flow Statement for the year ended 31st March,2025

Amount are in Lakhs

Particulars	For the year ended 31 st March 2025		For the year ended 31 st March 2024	
	Amt (Rs)		Amt (Rs)	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	-	74.75	-	152.98
<i>Adjustments for:</i>				
Depreciation and amortisation	0.69	-	0.68	-
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	0.92	-	-	-
Interest income	-	-	-	-
Dividend income	-	-	-	-
Provision for doubtful trade and other receivables, loans and advances	-	-	-	-
Net unrealised exchange (gain) / loss	-	-	-	-
	1.61	1.61	0.68	0.68
Operating profit / (loss) before working capital changes		76.36	-	153.66
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	-	-	193.13	-
Trade receivables	(313.39)	-	(44.32)	-
Short-term loans and advances	6.82	-	(256.50)	-
Long-term loans and advances	-	-	-	-
Other current assets	-	-	-	-
Other non-current assets	-	-	-	-
		(306.57)		
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	12.30	-	44.37	-
Other current liabilities	(0.89)	-	1.76	-
Other long-term liabilities	-	-	-	-
Short-term provisions	(16.63)	-	23.03	-
Long-term provisions	-	-	-	-
	(5.22)	(5.22)	(38.53)	18.81
Cash flow from extraordinary items	-	-	-	-
Cash generated from operations	-	(235.43)	-	115.13
Net income tax (paid) / refunds	-	(8.37)	-	(25.30)
Net cash flow from / (used in) operating activities (A)	-	(243.80)	-	89.83
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(0.70)	-	(3.21)	-
Proceeds from sale of fixed assets	-	-	-	-
Inter-corporate deposits (net)	-	-	-	-



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Bank balances not considered as Cash and cash equivalents	-	-	-	-
Current investments not considered as Cash and cash equivalents	-	-	-	-
- Purchased	-	-	-	-
- NEW INVESTMENT	(52.25)	-	-	-
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	-	-	-	-
Net income tax (paid) / refunds	-	-	-	(3.21)
Net cash flow from / (used in) investing activities (B)	-	(52.95)	-	(3.21)
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-	-	-	-
Proceeds/Repayment of long-term borrowings	300.85	-	(89.41)	-
Finance cost	(0.92)	-	-	-
Dividends paid	-	-	-	-
Tax on dividend	-	-	-	-
Decrease In Reserves	-	-	-	-
Cash flow from extraordinary items	-	-	-	-
Net cash flow from / (used in) financing activities (C)	-	299.93	-	(89.41)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-	3.18	-	(2.79)
Cash and cash equivalents at the beginning of the year	-	2.79	-	5.58
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents	-	-	-	-
Cash and cash equivalents at the end of the year	-	5.97	-	2.79



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Reconciliation of Cash and cash equivalents with the Balance Sheet:	-	-	-	-
Cash and cash equivalents as per Balance Sheet	5.97		-	2.79
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	5.97		-	2.79
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 *	5.97		-	2.79
* Comprises:				
(a) Cash on hand	0.50		-	0.96
(b) Cheques, drafts on hand	-		-	-
(c) Balances with banks	-		-	-
(i) In current accounts	5.47		-	1.83
(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	-	-	-	-

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 24.05.2024
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.
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 operates in single segment only.
6. In Accordance with Regulation 33 of the SEBI (LODR) Regulation, 2015, the above Audited Standalone Financial Results of the company are posted on Company's website (www.tirupatifinlease.co.in) and on the website of BSE limited (www.bseindia.com) where the shares of the company are listed.
7. The above financial results have been prepared as per the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Place : Ahmedabad

Date : 24.05.2024

For and on behalf of Board of Directors
TIRUPATI FINLEASE LIMITED



BAJRANGLAL AGARWAL
Whole Time- Director
DIN:00605957

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Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

We hereby declare that M/s STAP & Co., Chartered Accountants [FRN: 132148W], the Company's Statutory Auditors have issued Audit Report with unmodified opinion on the Audited Financial Result of the company for the Quarter and year ended March 31, 2025.

This Declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

We request you to take the above on your record.

Thanking you

Regards

FOR TIRUPATI FINLEASE LIMITED


Bajranglal Balkishan Agarwal
CFO & Whole Time Director
DIN: 00605957



Date: 24-05-2025
Place: Ahmedabad



CA. Jignesh Thumar

F.C.A., B.Com. C.S. Exe.

Independent 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, as amended

To,
Board of Directors
TIRUPATI FINLEASE LIMITED
B/10, Madhavpura Market,
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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, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025, 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:

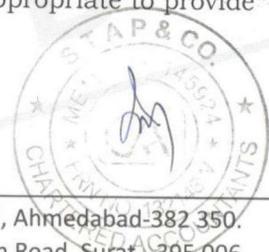
- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting 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 and year ended 31st March, 2025.

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.

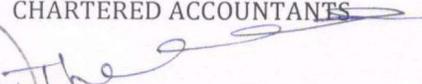
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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.

Place: Ahmedabad
Date: 24-05-2025

For, STAP & CO.
CHARTERED ACCOUNTANTS



JIGNESHKUMAR THUMAR
PARTNER
M. No. 145924
FRN No. 132148W
UDIN: 25145924BMJRPC1023

