



30 Years of Success



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Website : www.tirupatiffoam.com
www.sweetdreamindia.com
CIN : L25199GJ1986PLC009071

TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

To,
Bombay Stock Exchange Limited
P. J. Towers,
Dalal Street,
Mumbai – 400 001

Date: 29.06.2021

Dear Sir,

BSE - 540904

Sub: OUTCOME OF THE BOARD MEETING

The outcome of the Board meeting held on 29th June, 2021 at 4.00 pm at the registered office of the company is as follows:

1. Considered approved and took on record the Audited Financial Results for the quarter ended on 31st March, 2020 along with the Auditor Certificate for March 31, 2021.
2. Re- Appointment of Internal Auditor- M/S D A RUPAWALA & ASSOCIATES for the F.Y. 2021-2022
3. Re- Appointment of Secretarial Auditor- NAHID AKHTAR VORA, a practicing Company Secretary.
4. Appointment of Independent Director Mr. Avanish Rameshchandra Shah.

The meeting was commenced at 4.00 pm and concluded at 5 .30 PM.

Thanking You.

Yours faithfully,

For TIRUPATI FOAM LIMITED

AKSHA MEMON
CS & COMPLIANCE OFFICER

REGD. OFFICE : "TIRUPATI" House, 4th Floor, Nr. Topaz Restaurant, University Road, Polytechnic Char Rasta, Ambawadi, Ahmedabad-380015. Gujarat, INDIA.

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IS : 7933



CM/L 7435070

TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2021

(IN LACS)

PART - I	PARTICULARS	Audited	Unaudited	Audited	Audited year ended	
		Quarter ended	Quarter ended	Quarter ended	31/03/2021	31/03/2020
		31/03/2021	31/12/2020	31/03/2020		
1	Income					
	(a) Income from operations (refer note 5)	2,739.00	2,484.85	1,904.42	7,358.31	7,985.00
	(b) Other Income	8.81	0.01	11.97	8.62	58.75
	Total Income from operations (1+2)	2,747.81	2,484.86	1,916.39	7,366.93	8,043.75
2	Expenses					
	(a) Cost of materials consumed	2,157.04	2,226.99	1,208.59	5,761.63	5,676.98
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) (Increase) / Decrease in Inventories of finished goods, work in progress and stock in trade	148.80	(332.75)	29.76	(130.72)	109.85
	(f) Employee benefit expense	27.79	36.45	35.00	118.51	117.47
	(g) Finance Cost	115.65	99.48	122.76	470.80	512.45
	(h) Depreciation & amortisation expense	39.49	38.05	44.19	153.62	168.57
	(i) Other Expenditure	188.67	304.46	395.86	837.87	1144.04
	Total expenses (a to h)	2,677.43	2,374.66	1,836.16	7,211.70	7,727.35
3	Profit / (Loss) from operations before exceptional items (1-2)	70.18	110.20	80.23	155.23	316.40
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before Tax (3+4)	70.18	110.20	80.23	155.23	316.40
6	Tax Expense					
	(a) Current Tax	12.67	28.60	22.87	41.27	81.23
	(b) Deferred Tax	7.02	0.89	(2.07)	5.13	(1.86)
	(c) Tax in respect of Earlier Year	-	-	0.09	-	0.09
	Total Tax Expense	19.69	29.49	20.89	46.40	79.46
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	50.49	80.71	59.34	108.83	236.94
8	Other Comprehensive Income					
8A	Items that will not be reclassified to profit or loss:					
	(i) Remeasurement benefit of defined benefit plans	3.49	(0.48)	(2.17)	2.06	(1.91)
	(ii) Income tax expense on remeasurement benefit of defined benefit plans	(0.97)	0.16	0.55	(0.57)	0.48
8B	Items that will be reclassified to profit or loss					
	(i) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Comprehensive Income	2.51	(0.32)	(1.62)	1.48	(1.43)
9	Total Comprehensive Income for the period (7+8)	53.00	80.39	57.72	110.31	235.52
10	Paid-up equity share capital (Face Value of `10 per share)	440.07	440.07	440.07	440.07	440.07
11	Basic and Diluted EPS (`)					
	a) Basic and Diluted EPS before extraordinary items	1.15	1.83	1.35	2.47	5.38
	b) Basic and Diluted EPS after extraordinary Items	1.15	1.83	1.35	2.47	5.38



(Signature)

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TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

NOTES:-

- 1 The above results were reviewed by the audit Committee and were approved and take on record by the Board of Directors in their meeting held on June 29, 2021.
- 2 The figures for the quarter ended 31st March, 2021 and 31st March, 2020 are respective balancing figures between the audited figures in respect of the full financial year ended 31st March, 2021 and 31st March, 2020 and the published year to date figures upto the third quarter ended 31st December, 2020 and 31st December, 2019 respectively.
- 3 The above Financial Results have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- 4 The Company has only one segment of activity.
- 5 Previous Year's figures have been regrouped, reclassified wherever considered necessary.

Date: 29/06/2021
Place: Ahmedabad



For, Tirupati Foam Ltd

Roshan Sanghavi
Roshan Sanghavi
Managing Director
DIN:01006989

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TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

BALANCE SHEET AS AT 31ST MARCH, 2021

		(Rs. in Lakhs)	
	Particulars	As at 31/03/2021 (Audited)	As at 31/03/2020 (Audited)
A	Assets		
1	Non-Current Assets		
	a) Property, plant and equipment	3,414.41	3,049.07
	b) Right of use of Asset	218.68	221.17
	c) Investment Property	49.08	50.03
	d) Intangible Assets	2.63	2.55
	e) working capital in progress	190.78	429.56
	f) Financial Assets		
	i) Investments	0.87	0.87
	iii) Other Financial Assets	19.33	18.76
	g) Income Tax Assets (net)	26.63	17.75
	h) Deferred tax Assets (Net)	-	5.51
	Non Current Assets	3,922.40	3,795.28
2	Current Assets		
	a) Inventories	2,221.27	1,550.49
	b) Financial Assets		
	i) Trade Receivables	2,727.73	2,766.10
	ii) Cash and Cash Equivalents	235.07	30.99
	ii) Other Balance with Banks	27.17	27.70
	ii) Other Financial Assets	56.23	58.06
	c) Other Current Assets	307.56	318.21
	Current Assets	5,575.03	4,751.56
	Total Assets	9,497.44	8,546.83
B	Equity and Liabilities		
1	Shareholder's Funds:		
	a) Equity Share Capital	443.93	443.93
	b) Other Equity	2,133.25	2,022.94
	Shareholders Fund	2,577.18	2,466.87
2	Non-Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	2,444.87	2,165.70
	ii) Lease Liabilities	223.65	223.65
	ii) Other Financial Liabilities	6.69	8.19
	Provisions	25.15	22.36
	b) Deferred Tax Liabilities (Net)	0.19	-
	Non-Current Liabilities	2,700.55	2,419.91

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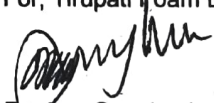
-2

3	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings	2,324.63	2,348.51
	ii) Lease Liabilities	0.01	0.00
	ii) Trade Payables		
	Due to Micro and Small Enterpris	46.04	16.02
	Due to Others	1,273.03	1,113.15
	iii) Other Financial Liabilities	534.57	139.72
	b) Other Current Liabilities	38.61	39.82
	c) Provisions	2.83	2.82
	Current Liabilities	4,219.71	3,660.05
	Total: Equity and Liabilities	9,497.44	8,546.83

Date: 29/06/2021
Place: Ahmedabad

For, Tirupati Foam Ltd




Reenan Sanghavi
Managing Director
DIN:01006989

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TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

TIRUPATI FOAM LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2021
 (' IN LACS)

PARTICULARS	Year 2020-21	Year 2019-20
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before tax and after exceptional items	155.23	316.40
Adjustment for		
Depreciation and Amortisation & Exceptional items	153.62	166.57
Bad Debts written off	(0.82)	38.77
Finance Costs	470.80	512.45
Interest/Rent received	(7.53)	(36.31)
(Profit)/Loss on sale of Fixed Assets	-	(20.76)
Net unrealised exchange (gain) / loss	(0.26)	0.32
Operating Profit before Working Capital Changes	771.03	977.45
Adjustment for :		
(Increase) / Decrease in Trade Receivables	39.19	(90.60)
(Increase) / Decrease in Financial Assets	1.27	(26.74)
(Increase) / Decrease in Inventories	(670.78)	(60.76)
(Increase) / Decrease in Other assets	(27.84)	(43.47)
Increase / (Decrease) in Trade and other payables	582.28	272.54
Increase / (Decrease) in Provisions	4.86	7.95
Cash generated from Operations activities	700.01	1,036.38
Direct Taxes Paid (Net of Refund)	50.16	105.86
Net Cash from Operating Activities (A)	649.85	930.52
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Property, Plant and equipment including Capital Work in Progress and Capital Advances	(238.32)	(639.22)
Proceeds from sale of Property, Plant and equipment	-	22.70
Interest/Dividend/Rent received	7.53	36.31
(Increase) / Decrease in Other Bank Balances	0.53	7.02
Net Cash used in Investing Activities (B)	(230.26)	(573.19)



(Handwritten Signature)

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TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Non- Current Borrowings	279.16	147.00
Increase / (Decrease) in Short Term Borrowings	(23.88)	101.76
Payment of Lease Liabilities	(22.37)	(22.37)
Finance Cost Paid	(448.42)	(489.72)
Dividend Paid	-	(86.11)
Dividend Distribution Tax (DDT)	-	(13.76)
Net Cash used in Financing Activities (C)	(215.51)	(343.20)
NET INCREASE/(DECREASE) IN CASH & EQUIVALENTS		
Cash & Cash Equivalents at the beginning of the year	30.99	16.85
Cash & Cash Equivalents at the end of the year	235.07	30.99

Notes to Statement of Cash Flows

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind-As-7)- Statement of Cash Flow


(b) Cash and cash equivalent includes-

PARTICULARS	As at	As at
	31ST MARCH 2021	31ST MARCH 2020
Balance with Banks:		
-Current Accounts	207.54	17.82
Cash on hand	27.53	13.17
Cash and Cash Equivalent in Cash Flow Statement	235.07	30.99

Date: 29/06/2021

Place: Ahmedabad

For, Tirupati Foam Ltd


Roshan Sanghavi

Managing Director

DIN:01006989



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FP & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

**The Board of Directors of
Tirupati Foam Limited**

Report on the audit of the Standalone Financial Results

Opinion

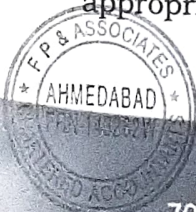
We have audited the accompanying standalone quarterly and year to date financial results of TIRUPATI FOAM LIMITED (the company) for the quarter ended March 31, 2021 and for the year ended March 31, 2021 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of 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 standalone financial results:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2021 and for the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2021 under the provisions of the Act and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



708-A, Mahakant, Opp. V. S. Hospital, Ellisbridge, Ahmedabad-380 006, Gujarat, INDIA

Phone : +91-79-26575642, 26579106, M : +91 - 98985 91642

Email : cafpassociates@gmail.com

Management's Responsibilities for the Standalone Financial Results

These Standalone annual financial results have been prepared on the basis of the Standalone annual financial statement. The Company's Management and the Board of Directors are responsible for the preparation and presentation these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act 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 is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 for the quarter ended March 31, 2021 and for the year ended March 31, 2021 as a whole is 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 this 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 Statement 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 Standalone 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 Matter

The statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

**FOR, F P & ASSOCIATES
(FIRM REGN. NO. 143262W)
CHARTERED ACCOUNTANTS**



Feroz S. Shah

**(F. S. SHAH)
PARTNER
Mem. No.133589**

**Place : Ahmedabad
Date : 29/06/2021
UDIN : 21133589AAAADA6099**



IS : 7933



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TIRUPATI FOAM LIMITED

Manufacturers of : POLYURETHANE FOAM

To,
Bombay Stock Exchange Limited
P. J. Towers,
Dalal Street,
Mumbai - 400 001

Date: 29.06.2021

Dear Sir,

BSE - 540904

Sub: Declaration for Unmodified Audit Report of Statutory Auditors on the Financial Results for the Quarter and Financial Year ended 31st March 2021

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Circulars No. SEBI/LA-D— NRO/GN/2016-17/001 dated May 25, 2016 and Circular No: CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that M/s. F P & Associates, Statutory Auditors of our Company have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter/ year ended on 31 March, 2021.

This is for your information and record.

Thanking You.

Yours faith fully,

For TIRUPATI FOAM LIMITED

AKSHA MEMON
CS & COMPLIANCE OFFICER

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