



TIRUPATI TYRES LIMITED

CIN: L25111MH1988PLC285197

Address: Unit No. 606, Reliables Pride, Anand Nagar, Opp. Heera Panna, Jogeshwari (W), Mumbai 400102, MH Mail id: tirupatityres1988@gmail.com, Website: www.tirupatityres.com, Phone No.: 022-26204220

Date: November 14, 2024

To,

Listing Department BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai – 400 001.	The Metropolitan Stock Exchange of India Ltd., Vibgyor Towers, 4 th Floor, Plot No C-62, G-Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai - 400098.
Scrip Code : 539040 Scrip ID : TTIL	ISIN: INE812Q01016

Sub: Outcome of the Board meeting held on 14th November, 2024

Dear Sir,

This is to inform you that the Board of Directors of the Company at its meeting held today **Thursday, 14th November, 2024** at the registered office of the Company have approved the Un-audited financial results for the quarter and half year ended on 30th September, 2024, which was reviewed by the Audit Committee.

Please find enclosed copy of the Un-audited financials result for the quarter and half year ended on 30th September, 2024 in terms of regulation 33(3) (a) SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 along with the Limited Review report thereon.

The Meeting commenced at 4:00 P.M. and concluded at 4:20 P.M.

Thanking you,

For Tirupati Tyres Limited

Avinash Anil Ghorpade
Managing Director & CFO
DIN: 09848799

Encl: as above

RAWKA & ASSOCIATES

CHARTERED ACCOUNTANTS

412, Arcade Silver 56, 1, New Palasia, Indore - 1

☎ Off. : 2541132, Mobile : 9039080380

E-mail : rawkaassociates@gmail.com, cprawka@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to date Un-audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

**Review Report to
The Board of Directors
Tirupati Tyres Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Tirupati Tyres Limited** ("the Company") for the quarter ended **September 30, 2024** and year to date from **April 01, 2024 to September 30, 2024** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement which is the responsibility of 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 34) "Interim financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 Standards on 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. Accordingly, we do not express an audit opinion.


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

Date: 14th November 2024
Place: Indore-(M.P.)
UDIN: 24429040BKESNR6635

For Rawka & Associates
Chartered Accountants
Firm Reg. No.021606C




CA Venus Rawka
Partner
M. No. 429040



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	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.05	1.71	3.05	6.76	5.69	12.39
	Total Expenses	16.70	6.05	6.71	22.75	12.36	29.08
3	Profit / (Loss) before exceptional items and tax (1-2)	6.03	16.42	2.52	22.45	7.63	11.79
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	6.03	16.42	2.52	22.45	7.63	11.79
6	Tax Expenses						
	(a) Current Tax	1.50	5.00	0.00	6.50	0.00	2.95
	(b)Deferred Tax	-	-	-	-	-	-
7	Total Tax Expenses	1.50	5.00	0.00	6.50	0.00	2.95
8	Profit/(Loss) for a period from continuing operations (5-6)	4.53	11.42	2.52	15.95	7.63	8.84
9	Profit/ (Loss) for a period from dis - continuing operations	-	-	-	-	-	-
10	Tax Expenses of discontinued operations	-	-	-	-	-	-
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	-	-	-	-	-	-
12	Other Comprehensive Income/ (Loss)						
	A) (i) Amount of items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be	-	-	-	-	-	-



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	reclassified to profit or loss						
	B.) (i) Amount of items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	4.53	11.42	2.52	15.95	7.63	8.84
	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	2,444.35	2,444.35	2,444.35	2,444.35	2,444.35	2,444.35
14	Earning Per Share (For continuing operations)						
	(a) Basic	0.00	0.00	0.00	0.01	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.01	0.00	0.00

For Tirupati Tyres Limited

Chander Prakash Sharma
Chairman
DIN: 02143588

Date: 14.11.2024
Place: Mumbai



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TIRUPATI TYRES LIMITED			
CIN: L25111MH1988PLC285197			
REGD. OFF: Unit No. 606, Reliables Pride, Anand Nagar, opp. Heera Panna, Jogeshwari (W), Mumbai 400102			
Phone:022-26204220 , Website: www.tirupatityres.com Email:-tirupatityres1988@gmail.com			
STATEMENT OF UN- AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2024			
(Amount in lakhs.)			
Sr. No.	STATEMENT OF ASSETS AND LIABILITIES	STANDALONE	
		As at half year ended	As at previous year ended
		30.09.2024	31.03.2024
	Particulars	(Un-Audited)	(Audited)
A	ASSETS	Rs.	Rs.
1	Non-Current Assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non- Current Financial Assets		
	Non-current investments	-	-
	Trade receivables, non-current	-	-
	Loans, non-current	-	-
	Other non-current financial assets	-	-
	Total non-current financial assets	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	-	-
2	Current assets		
	Inventories	-	-
	Current financial asset		
	Current investments	-	-
	Trade receivables, current	124.92	124.92
	Cash and cash equivalents	13.04	3.60



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	Bank balance other than cash and cash equivalents	-	-
	Loans, current	5,245.50	5,227.40
	Other current financial assets	17.94	20.88
	Total current financial assets	5,401.40	5,376.80
	Current tax assets (net)	-	-
	Other current assets	29.55	29.55
	Total current assets	5,430.95	5,406.35
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	5,430.95	5,406.35
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	2,444.35	2,444.35
	Other equity	2,971.540	2,955.85
	Total equity attributable to owners of parent	5,415.89	5,400.20
	Warrant Application Money Received	-	-
	Non controlling interest	-	-
	Total equity	5,415.89	5,400.20
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	Current financial liabilities	-	-
	Borrowings, current	-	-
	Trade payables, current	0.00	0.11
	Other current financial liabilities	3.11	2.58
	Total current financial liabilities	3.11	2.69
	Other current liabilities	-	0.19



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	Provisions, current	11.95	3.27
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Other current liabilities	-	-
	Total other current liabilities	11.95	3.46
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	15.06	6.15
	Total equity and liabilities	5,430.95	5,406.35

For Tirupati Tyres Limited

Chander Prakash Sharma
Chairman
DIN: 02143588

Date: 14.11.2024
Place: Mumbai



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<u>TIRUPATI TYRES LIMITED</u>		
<u>CIN- L25111MH1988PLC285197</u>		
CASH FLOW STATEMENT FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024		
PARTICULARS	STANDALONE	
	HALF YEAR ENDED 30.09.2024	CORRESPONDING HALF YEAR ENDED 30.09.2023
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	22.45	8.23
Adjustments :		
Depreciation & amortisation expenses	-	-
Income declaration scheme 2016 (Net off Tax)	-	-
Actuarial Valuation of Gratuity	-	-
Loss on Sale of Fixed Asset	-	-
	22.45	8.23
Less : Interest received	-	-
Insurance Claim Received	-	-
Interest on bonds, government securities and others	-	-
Dividend	-	-
Profit/(loss) on sale of Asset	-	-
Profit on sale of Investment	-	-
Operating profits before working capital changes	22.45	8.23
Adjustment for :-		
(Increase)/ decrease Loans & Advances	-18.10	30.45
(Increase)/ decrease Inventory	-	-
(Increase)/ decrease Trade receivables	-	-
(Increase)/ decrease Other Financial Assets	2.94	-11.68
(Increase)/ decrease Other current assets	-	-
Increase/ (decrease) Trade payable	-0.11	-1.26
Increase/ (decrease) Non Current liabilities	-	-
Increase/ (decrease) Other financial liabilities	0.52	0.39
Increase/ (decrease) Other current liabilities	8.49	-
Total	-6.26	17.90
NET CASH FLOW FROM OPERATING ACTIVITIES	16.19	26.13
Provision for Tax	-6.75	0.03
NET CASH FLOW FROM OPERATING ACTIVITIES	9.44	26.16
B) CASH FLOW FROM INVESTMENT ACTIVITIES:-		
Purchase of fixed assets (net of sales)	-	-
Movement in Long Term Investments	-	-
Loans given	-	-
Issue of equity shares	-	-



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Interest Received		-
Interest on bonds, government securities and others		-
Proceeds from sale of fixed assets		-
Dividend		-
Profit on sale of Assets (Net)		-
Premium paid on Buy Back of Shares		-
Profit on sale of Investment		-
NET CASH USED IN INVESTING ACTIVITIES	-	-
C) CASH FLOW FROM FINANCE ACTIVITIES		
Increase/ (decrease) short/long term borrowings		-
NET CASH FLOW FROM FINANCE ACTIVITIES		-
NET (DECREASE)INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	9.44	26.16
Opening Balance of Cash & cash equivalents	3.60	8.44
Closing Balance of Cash & cash equivalents		-
	13.04	34.60
Cash & Cash Equivalent Comprise		
Cash & Bank balances as per balance sheet	13.04	34.60
Less : Bank overdraft shown in other current liabilities		
Cash & cash equivalent at the end of the year	13.04	34.60

For Tirupati Tyres Limited

Chander Prakash Sharma

Chairman

DIN: 02143588

Date: 14.11.2024

Place: Mumbai



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Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 14th November, 2024.
2. The above is an extract of the detailed format of Quarter and Half Year Financial Results ended on 30th September, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
3. The full format of Quarter and Half Year Financial Results ended on 30th September, 2024 are available on the BSE & MSEI website and the website of the Company at www.tirupatityres.com.

For Tirupati Tyres Limited

Avinash Anil Ghorpade
Managing Director & CFO
DIN: 09848799
Date: 14.11.2024
Place: Mumbai

Chander Prakash Sharma
Chairman
DIN: 02143588
Date: 14.11.2024
Place: Mumbai