

TIRUPATI TYRES LIMITED

CIN: L25111MH1988PLC285197

Address: Unit No. 606, Reliabels Pride, Anand Nagar, opp. Heera Panna, Jogeshwari (W), Mumbai 400102

Mail id: tirupatityres1988@gmail.com, Website: www.tirupatityres.com, Phone No.: 022-26204220

27th May, 2025

To,

| | |
|--|---|
| The Listing Department BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai-400001 Scrip Code: 539040 Scrip ID: TTIL | The Metropolitan Stock Exchange of India Ltd Building A, Unit 205A, 2nd Floor, Piramal Agastya Corporate Park, L.B.S. Road, Kurla West, Mumbai (E), Mumbai - 400070. |
|--|---|

Dear Sir/Mam,

Subject: Outcomes of Board meeting

The Board of Directors of the Company at their meeting held today, i.e., Tuesday, 27th May, 2025 had inter alia considered and approved:

- Audited Financial Results of the Company along with Audit Report thereon for the quarter ended 31st March, 2025;
- Audited Financial Statements for the Financial Year ended on 31st March, 2025 along with Auditors Report thereon;

This is for your information & records

The Meeting of the Board of Directors was commenced at 05:20 P.M. IST and concluded at 05:40 P.M

For Tirupati Tyres Limited

Pavankumar Patel

Director

DIN: 10856066

Independent Auditor's Report on the Quarterly and Year to date Audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI {Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
TIRUPATI TYRES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

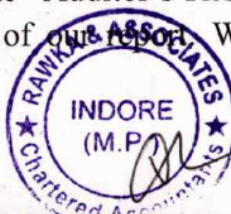
We have audited the accompanying standalone quarterly financial results of **Tirupati Tyres Limited** (hereinafter referred to as the 'Company') for the quarter and year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing 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 standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

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 ("Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of 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 financial statements 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The quarterly financial results as well as the year-to-date standalone financial results has been prepared on the basis of Standalone Annual Financial Statements.

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial results that give a true and fair view of the net profit including other comprehensive income, changes in equity and cash flows and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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.

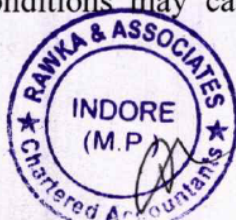


Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 scepticism throughout the audit. We also have:

1. Identified and assessed the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to these 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.
2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. 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, 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.



5. 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.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

Place: Indore

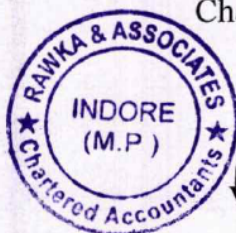
Date: 27.05.2025

UDIN: 25429040BMGSSF1727

For Rawka & Associates

Chartered Accountants

FRN: 021606C



Venus Rawka

Partner

M. No.: 429040

Annexure-I

TIRUPATI TYRES LIMITED
CIN: L25111MH1988PLC285197

REGD. OFF: Unit No. 606, Reliables Pride, Anand Nagar, opp. Heera Panna, Jogeshwari (W), Mumbai 400102

Statement Of audited Financial Results For The Quarter And Year Ended 31st March, 2025

(Amount in Lakhs except EPS)

| Sr. No | Particulars | Quarter ended | | | Year Ended | |
|--------|--|---------------|--------------|----------------|----------------|--------------|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| | Income | | | | | |
| 1 | (a) Revenue From Operations | 1098.93 | 0.00 | 0.00 | 1098.93 | 0.00 |
| 2 | (b) Other Income | 0.00 | 36.50 | (11.03) | 81.70 | 40.87 |
| 3 | Total Income(1+2) | 1098.93 | 36.50 | (11.03) | 1180.63 | 40.87 |
| 4 | Expenses | 0.00 | | | | |
| | (a) Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Purchases of stock-in-trade | 999.01 | 0.00 | 0.00 | 999.01 | 0.00 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | d) Excise Duty | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (e) Employee Benefits Expenses | 6.08 | 14.12 | 6.69 | 36.15 | 16.69 |
| | (f) Finance Cost | (0.03) | 0.02 | 0.00 | 0.02 | 0.00 |
| | (g) Depreciation and amortization expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 2.90 | 2.60 | 3.59 | 12.27 | 12.39 |
| | Total Expenses | 1007.96 | 16.74 | 10.28 | 1047.45 | 29.08 |
| 5 | Profit/ (Loss) before exceptional items and tax (3-4) | 90.97 | 19.76 | (21.32) | 133.18 | 11.79 |
| 6 | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit/ (Loss) before tax (5-6) | 90.97 | 19.76 | (21.32) | 133.18 | 11.79 |
| 8 | Tax Expenses | | | | | |
| | (a) Current Tax | 23.10 | 4.00 | (2.95) | 33.60 | 2.95 |
| | (b) Deferred Tax | 0.00 | - | - | - | - |
| 9 | Total Tax Expenses | 23.10 | 4.00 | (2.95) | 33.60 | 2.95 |

| | | | | | | |
|----|--|--------------|--------------|----------------|--------------|-------------|
| 10 | Profit/ (Loss) for a period from continuing operations (7-9) | 67.87 | 15.76 | (24.27) | 99.58 | 8.84 |
| 11 | Profit/ (Loss) for a period from dis - continuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | Tax Expenses of discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Profit/ (Loss) for a period from dis - continuing operations (after tax) (11-12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | Other Comprehensive Income/ (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (10+14) | 67.87 | 15.76 | (24.27) | 99.58 | 8.84 |
| 16 | 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 |
| 17 | Earning Per Share (For continuing operations) | | | | | |
| | (a) Basic | 0.03 | 0.06 | (0.01) | 0.04 | 0.04 |
| | (b) Diluted | 0.03 | 0.06 | (0.01) | 0.04 | 0.04 |

Notes:

The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th May.2025

2 The Statutory Auditors of the company has carried out the audit of the financial results for the year ended 31st March 2025 as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and disclosure Requirements) Regulation, 2015.

3 The full format of Quarter and Year-end Financial Results ended on 31st March, 2025 are available on the BSE & MSEI website and the website of the Company at www.tirupatityres.com.

Pavankumar Patel
Managing Director & CFO
DIN: 10856066

| <p style="text-align: center;">TIRUPATI TYRES LIMITED CIN: L25111MH1988PLC285197 REGD. OFF: Unit No. 606, Reliable Pride, Anand Nagar, opp. Heera Panna, Jogeshwari (W), Mumbai 400102 Balance Sheet as at 31st March, 2025</p> | | | | |
|--|--|------|-----------------------------|-----------------------------|
| | Particulars | Note | As at | Amount in Lakhs |
| | | No. | 31 st March 2025 | 31 st March 2024 |
| I. | ASSETS | - | - | - |
| 1 | Non-current assets | | | |
| - | (a) Property, Plant and Equipment | | - | - |
| - | (b) Capital work-in-progress | | - | - |
| - | (c) Investment property | | - | - |
| - | (d) Goodwill | | - | - |
| - | (e) Other intangible assets | | - | - |
| - | (f) Intangible assets under development | | - | - |
| - | (g) Biological Assets other than bearer plants | | - | - |
| - | (h) Financial assets | | - | - |
| - | (i) Investments | | - | - |
| - | (ii) Trade receivables | | - | - |
| - | (iii) Loans | | - | - |
| - | (iv) Other financial assets | 5 | 7.19 | 14.53 |
| - | (i) Deferred tax assets (net) | | - | - |
| - | (j) Other non-current assets | | - | - |
| - | | | 7.19 | 14.53 |
| 2 | Current assets | | | |
| - | (a) Inventories | | - | - |
| - | (b) Financial Assets | | - | - |
| - | (i) Investments | | - | - |
| - | (ii) Trade receivables | 6 | 1260.35 | 131.26 |
| - | (iii) Cash and cash equivalents | 7 | 22.27 | 3.61 |
| - | (iv) Other Bank balances | | | |
| - | (v) Loans | 8 | 5671.21 | 5227.40 |
| - | (vi) Other financial assets | | | |
| - | (c) Current tax assets (Net) | | | |
| - | (d) Other current assets | 9 | 32.96 | 29.55 |
| - | | | 6986.79 | 5391.81 |
| - | Total Assets | | 6993.99 | 5406.34 |
| II | EQUITY AND LIABILITIES | | | |
| - | Equity | | | |
| - | (a) Equity Share capital | 10 | 2444.35 | 2444.35 |
| - | (b) Other Equity | 11 | 3055.44 | 2955.86 |
| - | | | 5499.79 | 5400.21 |
| - | Liabilities | | | |
| 1 | Non-current liabilities | | | |
| - | (a) Financial Liabilities | | | |

| | | | | |
|----------|--|-----------|----------------|----------------|
| | (i) Borrowings | 12 | 464.50 | |
| | (ii) Trade payables | | | |
| | Total outstanding due of | | | |
| | (A) Micro enterprises and small enterprises | | | |
| | (B) Creditors other than micro enterprises and small enterprises | | | |
| | (iii) Other financial liabilities | | | |
| | (b) Provisions | | | |
| | (c) Deferred tax liabilities (Net) | | | |
| | (d) Other non-current liabilities | | | |
| | | | 464.50 | 0.00 |
| 2 | Current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | | | |
| | (ii) Trade payables | 13 | | |
| | Total outstanding due of | | | |
| | (A) Micro enterprises and small enterprises | | | 0.68 |
| | (B) Creditors other than micro enterprises and small enterprises | | 1002.91 | |
| | (iii) Other financial liabilities | | | |
| | (b) Other current liabilities | 14 | 4.96 | 5.14 |
| | (c) Provisions | 15 | 1.42 | 0.32 |
| | (d) Current tax liabilities (Net) | | 20.41 | |
| | | | 1029.70 | 6.14 |
| | Total Equity and Liabilities | | 6993.99 | 5406.34 |

Pavankumar Patel
Managing Director & CFO
DIN: 10856066

| <p style="text-align: center;">TIRUPATI TYRES LIMITED CIN: L25111MH1988PLC285197 REGD. OFF: Unit No. 606, Reliables Pride, Anand Nagar, opp. Heera Panna, Jogeshwari (W), Mumbai 400102 CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31st, 2025</p> | | | |
|--|---|-------------------------------|-------------------------------|
| Amount in Lakhs | | | |
| | | Year ended | |
| | | March 31 st , 2025 | March 31 st , 2024 |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit/(Loss) before Tax | 133.18 | 11.79 |
| | <i>Add/(Less) : Adjustments for non cash items</i> | | |
| | Depreciation | | |
| | Provision for tax | (33.60) | (2.95) |
| | <i>Add/(Less) : Other adjustments</i> | | |
| | (Profit)/Loss on Sale of Tangible/Intangible assets | | |
| | Interest Income | | |
| | Interest and Other Borrowing Cost Paid | 0.02 | |
| | Preliminary expenses transferred to reserve | | |
| | Operating Profit before Working Capital Changes | 99.60 | 8.84 |
| | <i>Add/(Less) : Adjustments for working capital changes</i> | | |
| | Changes in Current Assets | | |
| | Decrease / (Increase) in Inventory | | |
| | Decrease / (Increase) in Trade Receivables | (1129.09) | (6.34) |
| | Decrease / (Increase) in Other bank balances | | |
| | Decrease / (Increase) in loans and other financial assets | (447.23) | |
| | Decrease / (Increase) in Current tax assets | | |
| | Decrease / (Increase) in Other current assets | | |
| | Changes in Current Liabilities | | |
| | (Decrease) / Increase in Trade Payables | 1002.23 | (0.57) |
| | (Decrease) / Increase in Other Current Liabilities | (0.17) | 2.95 |
| | (Decrease) / Increase in Other Financial Liabilities | 7.34 | (3.31) |
| | (Decrease) / Increase in Provisions | 1.10 | 0.22 |
| | Tax liabilities | 20.41 | |
| | Net cash generated from operations : | (445.81) | 1.79 |
| B | NET CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of property, plant & equipment/intangible assets | | |
| | Sale of property, plant & equipment | | |
| | Change in other non current assets | | |
| | Interest Income | | |
| | Net cash used in investing activities : | 0.00 | 0.00 |
| C | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceeds from issue of shares | | |
| | Changes in current borrowings | | (6.63) |
| | Changes in non current borrowings | 464.50 | |
| | Capital Expenses | | |
| | Interest and Other Borrowing Cost Paid | (0.02) | |
| | Net cash generated from financing activities | 464.48 | (6.63) |
| | NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 18.67 | (4.84) |

| | | | |
|---|---|--------------|-------------|
| | CASH AND CASH EQUIVALENTS AS AT APRIL 1st , 2024 | 3.60 | 8.44 |
| | CASH AND CASH EQUIVALENTS AS AT MARCH 31st , 2025 | 22.27 | 3.60 |
| Notes: | | | |
| 1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows. | | | |
| 2. Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year. | | | |

Pavankumar Patel
Managing Director & CFO
DIN: 10856066

Harsh Patel
Chairman
DIN: 10856046

TIRUPATI TYRES LIMITED

CIN: L25111MH1988PLC285197

Address: Unit No. 606, Reliables Pride, Anand Nagar, opp. Heera Panna, Jogeshwari (W), Mumbai 400102

Mail id: tirupatityres1988@gmail.com, Website: www.tirupatityres.com, Phone No.: 022-26204220

27th May, 2025

To,

| | |
|--|---|
| The Listing Department BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai-400001 Scrip Code: 539040 Scrip ID: TTIL | The Metropolitan Stock Exchange of India Ltd Building A, Unit 205A, 2nd Floor, Piramal Agastya Corporate Park, L.B.S. Road, Kurla West, Mumbai (E), Mumbai - 400070. |
|--|---|

Dear Sir/Mam,

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

Dear Sir/Madam,

With reference to the subject captioned above and pursuant to the Regulation 33(3)(d) of SEBI(LODR) Regulation 2015 The Board of Director of the Company do hereby declare and Confirm that the Statutory Auditor of the Company have issued the Audit Report with the Unmodified opinion with respect to Financial Results of the Company for the Quarter and Financial Year ended on 31st March, 2025

This is for your information & records

For Tirupati Tyres Limited

Pavankumar Patel
Chief Financial Officer
DIN: 10856066