

# Tirupati Screen Printing Co. Limited

CIN: L17309WB1980PLC107991

Regd. Office: 8, B.B.D. Bag (East),  
Kolkata-700 001

Phone: (033) 2230-7392; Fax: (033) 2230-6317;

Email: [tirupatiscreenprint@gmail.com](mailto:tirupatiscreenprint@gmail.com)

Website: [www.tspcltd.in](http://www.tspcltd.in)

Date: May 30, 2023

The Secretary  
The Calcutta Stock Exchange Ltd  
7, Lyons Range,  
Kolkata - 700 001

Ref: Scrip Code: 10030087

Sub: Outcome of the Board Meeting held on 30<sup>th</sup> May, 2023

Dear Sir/Madam,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e., Tuesday, the 30<sup>th</sup> May, 2023 started at 4.00 p.m. and concluded at 4.30 p.m. has, inter-alia, transacted the following businesses:

1. Consider and approved the Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March 2023 is enclosed.
2. Considered and taken on record the Audit Report on Audited Financial Results submitted by the Statutory Auditors of the Company for the quarter and financial year ended 31<sup>st</sup> March 2023 is enclosed.
3. Certificate of Unmodified opinion is enclosed.

The said results will be duly published in leading newspapers as per Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the Company.

Kindly take the aforesaid information in your records.

Thanking you,

Yours faithfully,

For Tirupati Screen Printing Co Ltd

  
Rajeev Agarwal  
Director  
DIN: 00337332



Encl.: As above

# TIRUPATI SCREEN PRINTING CO. LTD.

Regd.Off: 8, B. B. D.Bag (East), KOLKATA - 700 001, West Bengal

Corporate Identity Number : L17309WB1980PLC107991

Email: tirupatiscreenprint@gmail.com, website: www.tspcltd.in

## Statement of Audited Financial Results for the Quarter and Year Ended 31 March 2023

Rs in lakhs(except EPS)

Sl. No	Particulars	Standalone				
		Three Months Ended 31.03.2023	Previous Three Months Ended 31.12.2022	Corresponding Three months Ended 31.03.2022 in the previous year	Year Ended 31.03.2023	Previous Year Ended 31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a) Revenue from Operations	-	-	-	-	-
	b) Other Income	-	-	-	-	-
	Total Income	-	-	-	-	-
2	Expenses					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchase of Stock In Trade	-	-	-	-	-
	c) Employees Benefit Expenses	0.45	0.45	0.45	1.80	0.80
	d) Finance Cost	0.84	-	1.35	0.84	1.35
	e) Depreciation & amortisation exps	-	-	-	-	-
	f) Other Expenditure	0.22	0.20	0.58	1.11	0.93
	Total Expenses	1.51	0.65	2.38	3.75	3.08
3	Profit/(Loss) before exceptional items & Tax (1-2)	(1.51)	(0.65)	(2.38)	(3.75)	(3.08)
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	(1.51)	(0.65)	(2.38)	(3.75)	(3.08)
6	Tax Expenses					
	Current Tax	-	-	-	-	-
7	Net Profit/(Loss) after Tax (5-6)	(1.51)	(0.65)	(2.38)	(3.75)	(3.08)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	Total Comprehensive income for the period (comprising Net Profit after tax and other Comprehensive income for the period (7+8))	(1.51)	(0.65)	(2.38)	(3.75)	(3.08)
13	Paid-up Equity Share Capital (Face value of Rs 10/- each, fully paid)	24.50	24.50	24.50	24.50	24.50
14	Other Equity				41.08	44.83
15	Earning Per Share:					
	-Basic	(0.62)	(0.27)	(0.97)	(1.53)	(1.26)
	-Diluted	(0.62)	(0.27)	(0.97)	(1.53)	(1.26)

For and on behalf of the Board of Directors  
Tirupati Screen Printing Co. Ltd

Place: Kolkata  
Date: 30.05.2023



RAJEEV AGARWAL  
DIRECTOR  
DIN: 00337332



NOTES:

- 1 The above Financial results have been approved and taken on record by the Board of Directors in their meeting held on May 30, 2023.
- 2 The above Financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) -34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 The figures for the quarters ended March 31, 2023 and March 31, 2022 are the balancing figures between the audited figures in respect of full financial year and the year to date unaudited figures upto the third quarter of respective years.
- 4 The Company is engaged in investment and financing activities. As such there are no separate reportable segments as per Accounting Standard (AS) 17 "Segment Reporting" in respect of the Company.
- 5 Previous period figures have been re-grouped/re-classified, wherever necessary to conform to this period's classification.

Place: Kolkata  
Date: 30.05.2023



For and on behalf of the Board of Directors  
Tirupati Screen Printing Co. Ltd

RAJEEV AGARWAL  
DIRECTOR  
DIN: 00337332





# **TIRUPATI SCREEN PRINTING CO. LTD**

Regd.Off: 8, B. B. D BAG (EAST), KOLKATA - 700 001, West Bengal

Corporate Identity Number : U17309WB19809LC107991

Email: tirupatiscreenprint@gmail.com, website: www.tspcltd.in

## **STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2023**

(Rs in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES Particulars	Standalone	
	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
<b>Non Current Assets</b>		
Property Plant and Equipment	-	-
Financial Assets		
i) Non Current Investments	86.94	86.94
ii) Long Term Loans and advances	-	-
<b>Total Non Current Assets</b>	<b>86.94</b>	<b>86.94</b>
<b>Current Assets</b>		
Financial Assets		
i) Current Investments	-	-
ii) Cash and Cash Equivalents	0.42	0.12
iii) Other Bank Balances (other than [ii])	-	-
iv) Short Term Loans and Advances	-	-
Other Current Assets	0.09	0.09
<b>Total Current Assets</b>	<b>0.51</b>	<b>0.21</b>
<b>Total Assets</b>	<b>87.45</b>	<b>87.15</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	24.50	24.50
Other Equity	41.08	44.83
<b>Total Equity</b>	<b>65.58</b>	<b>69.33</b>
<b>Non Controlling Interest</b>		
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities		
i) Other Financial Liabilities	-	-
ii) Long term Provisions	-	-
<b>Total Non Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i) Short Term Borrowings	21.76	17.51
Other Current Liabilities	0.11	0.31
<b>Total Current Liabilities</b>	<b>21.87</b>	<b>17.82</b>
<b>Total Liabilities</b>	<b>21.87</b>	<b>17.82</b>
<b>Total Equities and Liabilities</b>	<b>87.45</b>	<b>87.15</b>

Place: Kolkata  
Date: 30.05.2023



For and on behalf of the Board of Directors  
Tirupati Screen Printing Co. Ltd

RAJEEV AGARWAL  
DIRECTOR  
DIN: 00337332



**TIRUPATI SCREEN PRINTING CO. LTD**  
Cash Flow Statement for the year ended 31st March, 2023

(₹ in Lakhs)

Particulars	Year Ended 31.03.23		Year Ended 31.03.22	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit/(Loss) before tax & extra ordinary items:		(3.75)		(3.08)
Adjustments for:				
Operating Profit before working capital changes		(3.75)		(3.08)
Adjustments for:				
Other Current Liabilities	(0.20)		(0.09)	
Other Current Assets	-		-	
Other Payables	-	(0.20)	-	(0.09)
		(0.20)		(0.09)
Cash generated from operations		(3.95)		(3.17)
Direct Taxes Paid		-		-
Net Cash From operating activities (A)		(3.95)		(3.17)
<b>B. Cash Flow from Investing Activities:</b>				
Purchase of Investments	-		-	
Sale of Investments	-		-	
		-		-
Net Cash inflow from Investing Activities (B)		-		-
<b>C. Cash Flow from Financing Activities:</b>				
Proceeds from short term Borrowings				
Loans & Advances	4.25		2.97	
		4.25		2.97
Net Cash from Financing Activities (C)		4.25		2.97
Net Increase/(Decrease) in cash & cash equivalents (A+B+C)		0.30		(0.20)
Cash & cash equivalents as at 1st April, 2022		0.12		0.32
Cash & cash equivalents as at 31st March, 2023		0.42		0.12

NOTE : FIGURES IN BRACKET REPRESENT OUTFLOW

For and on behalf of the Board of Directors  
Tirupati Screen Printing Co. Ltd



Place: Kolkata  
Date: 30.05.2023

RAJEEV AGARWAL  
DIRECTOR  
DIN: 00337332





# S.B.DANDEKER & CO.

Chartered Accountants

P-36 India Exchange Place, Kolkata 700001  
Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- [kabkol@yahoo.com](mailto:kabkol@yahoo.com)

## Independent Auditor's Report on the Quarterly and Year to Date Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
Tirupati Screen Printing Company Limited  
8, B.B.D Bag (East)  
Kolkata- 700001

### Opinion

We have audited the accompanying Financial Results of **Tirupati Screen Printing Co. Limited** ('the Company') for the quarter and year ended 31<sup>st</sup> March 2023 ("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 Regulation").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Financial Statement:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) 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 loss and other comprehensive income and other financial information for the quarter and year ended on 31<sup>st</sup> March, 2023.

### Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our ethical responsibilities in accordance with the 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 opinion on the Financial Results.





# **S.B.DANDEKER & CO.**

**Chartered Accountants**

P-36 India Exchange Place, Kolkata 700001

Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- [kabkol@yahoo.com](mailto:kabkol@yahoo.com)

## **Management's and Board of Directors' Responsibilities for the Financial Results**

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 the 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 Statement 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 Management and 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 Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.





# S.B.DANDEKER & CO.

Chartered Accountants

P-36 India Exchange Place, Kolkata 700001

Tel # 033-22254832, Tele-fax # 91-33-22258149, Email- [kabkol@yahoo.com](mailto:kabkol@yahoo.com)

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 Statement, 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 Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 Statement, including the disclosures, and whether the Statement represents 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





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Chartered Accountants

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## Other Matters

- a) The annual financial results include the results for the quarter ended 31<sup>st</sup> March, 2023 being the balancing figure between the audited figures in respect of the full financial year 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.

Our report is not modified in respect of the above matters.

For and on behalf of  
S.B. Dandekar & Co  
Chartered Accountants  
(Registration No. 301009E)

Place: Kolkata  
Date: 30/05/2023

Kedarashish Bapat  
Partner  
(Membership No.: 057903)

UDIN:- 23057903 BGVWZ W 9712

# Tirupati Screen Printing Co. Limited

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Date: May 30, 2023

The Secretary,  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata – 700001

Ref: Scrip Code: 10030087

Dear Sir/Madam,

**Sub: Declaration in respect of Audit Report with an unmodified opinion for the financial year ended 31<sup>st</sup> March, 2023**


This is to confirm you that pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby confirm that the Reports of Auditors are with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2023.

We request you to kindly take the above on records.

Thanking you,

Yours faithfully,

For Tirupati Screen Printing Co Ltd

  
Rajeev Agarwal  
Director  
DIN: 00337332

