

# J. TAPARIA PROJECTS LIMITED

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Date: - 07-11-2023

To,  
BSE Limited  
Corporate Relations Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Ref: - J Taparia Projects Limited. (BSE Script code: 538539)

Sub: Outcome of Board Meeting held on 07<sup>th</sup> November, 2023 under Regulation 30 of the SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held on **Tuesday 07<sup>th</sup> November, 2023** has considered and approved the following matters;

1. Approved Standalone unaudited Financial Results for the Quarter and half year ended **30<sup>th</sup> September, 2023** along with Limited Review Report for the Quarter and half year ended **30<sup>th</sup> September, 2023**.
2. The Company has decided to drop the decision for fund raising for various business purposes until further notice.
3. Approved the change of Registered office of the company from 1 MALL ROAD (KHUDIRAM BOSE SARANI) 3RD FLOOR, Kolkata, West Bengal, India, 700080 to 4A, Council House Street, MMS Chambers, 1st Floor, Room No. D, Council House Street, Near Olisa Reality, Opposite Raj Bhavan, Kolkata - 700 001, West Bengal.

The meeting of the Board of Directors commenced at 7:00 P.M. and concluded at 9:30 P.M.

Kindly take a note of the same.

Thanking you,

**For J Taparia Projects Limited**

**Sarvesh Manmohan Agrawal**

**Managing Director**

**DIN: 08766623**

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Registered Office: 1 Mall Road (Khudiram Bose Sarani), 3rd Floor, Kolkata-700080 (W.B.) India.

Corporate Office: 306, 3rd Floor, Urban 2, Bhayli, Vadodara- 390007 Gujarat.

Contact No: +91 6352809543

CIN: L74210WB1980PLC032979

Website: [www.jtapariaprojects.com](http://www.jtapariaprojects.com) Email: [jtaparia2008@gmail.com](mailto:jtaparia2008@gmail.com)



# VCA & Associates

Chartered Accountants

CA. Ashok Thakkar    CA. S. H. Shastri    CA. Janak Shah  
CA. Rutvij Vyas    CA Hemal Vaghani    CA. Hitesh Shah  
CA. Sanjay Bhatt    CA. Hiral Brahmhatt

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Gujarat.  
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BRANCH-1: 408, 4TH FLOOR, IMPERIAL ARC, WAGHAWADI ROAD, BHAVNAGAR - 364 002.  
2: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD, VADODARA-390001

**Limited Review Report on the Unaudited Standalone Financial Results of J TAPARIA PROJECTS LIMITED for quarter and half year ended September 30, 2023 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review report to  
The Board of Directors  
J TAPARIA PROJECTS LIMITED**

**Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30<sup>th</sup> September 2023 and half year ended 30<sup>th</sup> September 2023**

We have reviewed the accompanying statement of unaudited financial results of **J TAPARIA PROJECTS LIMITED** for the quarter ended 30<sup>th</sup> September 2023 and half year ended 30<sup>th</sup> September 2023 ("the Statement") attached herewith.

The Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus



provides less assurance than an audit. We have not performed an audit and 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 is not modified in respect of this matter.

#### **Other Matters**

- The comparative financial information of the Company for the quarter and year ended March 31, 2023 included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on this comparative financial information for the period ended 31<sup>st</sup> March 2023, 30<sup>th</sup> June 2023, and 30<sup>th</sup> September 2022 has expressed an unmodified opinion.
- Your attention is invited to Note No: 8 regarding the Disinvestment of 5 LLP.
- Your attention is invited to Note No: 10 regarding the error in the presentation

Our report on the Statement is not modified in respect of these matters.

**For VCA & ASSOCIATES  
Chartered Accountants  
FRN:114414W**



**RUTVIJ VYAS  
(Partner)**

**M.NO. 109191**

**UDIN: 23109191BGRJAR5396**

**Date: 07/011/2023**

**Place: Vadodara**



**J TAPARIA PROJECTS LIMITED**  
**1, MALL ROAD (KURUHRAM BOSE SARANI), 3rd FLOOR, KOLKATA- 700080**  
**CIN: L74210WB1900PLC022979**

**Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2023**

(Rupees in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30th September, 2023 Unaudited	30th June, 2023 Unaudited	30th September, 2022 Unaudited	30th September, 2023 Unaudited	30th September, 2022 Unaudited	31st March 2023 Audited (FY 22-23)
I Revenue From Operations	-	-	5.00	-	5.00	12.87
II Other Income ***	-	89.81	-	89.81	-	0.02
III Total Income (I+II)	-	89.81	5.00	89.81	5.00	12.89
IV EXPENSES						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-	-
Employee benefits expense	0.90	1.05	1.05	1.95	2.10	4.20
Finance costs	-	0.23	0.30	0.23	0.61	0.90
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	2.88	6.03	4.47	8.92	6.22	7.43
Loss from Subsidiary LLPs	-	490.06	-	490.06	-	-
Total expenses (IV)	3.78	497.36	5.83	501.15	8.93	12.53
V Profit/(loss) before exceptional items and extraordinary items and tax (III-IV)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.36
VI Exceptional items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items/Prior Period items and tax (V-VI)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.36
VIII Extraordinary items/Prior Period items	-	-	-	-	-	-
IX Profit before tax (VII - VIII)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.36
X Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
XI Profit (Loss) for the period from continuing operations (IX-X)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.36
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit/(Loss) for the period (IX+XIV)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.36
XVI Other Comprehensive Income (After Tax)						
A (i) Items that will not be reclassified to profit or loss	-	1,412.90	625.08	1,412.90	(1,126.80)	(2,347.88)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other Comprehensive Income Net of Tax	-	1,412.90	625.08	1,412.90	(1,126.80)	(2,347.88)
XVII Total Comprehensive Income for the period comprising Profit (Loss) and Other Comprehensive Income for the period (XV+XVI)	(3.78)	1,005.34	624.25	1,001.56	(1,130.73)	(2,347.52)
Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	162.00	162.00	162.00	162.00	162.00	162.00
XVIII Earnings per equity share (for continuing operations)-(in Rs.)						
(1) Basic	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.00
(2) Diluted	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.00
XIX Earnings per equity share (for discontinued operation)-(in Rs.)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XX Earnings per equity share (for discontinued & continuing operations)-(in Rs.)						
(1) Basic	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.00
(2) Diluted	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.00



*[Handwritten Signature]*



*[Handwritten Signature]*

Note:					
1	The Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 07.11.2023.				
2	These Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.				
3	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.				
4	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There are no qualifications in the audit report.				
5	Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a single operating segment.				
6	There are no investor complaints pending as on September 30th, 2023				
7	During the period under review, there has been a change in the company's management.				
8	During the financial year under consideration, a Supplementary Agreement of LLP has been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company has retired as a partner from all the above five LLPs and the company has received an amount of Rs. 6,84,000/- only in respect of each of the five LLPs. The same has been duly approved by the company by passing a Board Resolution in the Board Meeting held on 28th June, 2023 and the resultant loss on investment has been recognised in the books as Loss from Subsidiary LLPs.				
9	The above financial results are also available on the Company's website www.jtapariaprojects.com and BSE Limited's website www.bseindia.com				
10	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount as on 30.06.2023</th> </tr> </thead> <tbody> <tr> <td>Revenue From Operations:</td> <td>89.81</td> </tr> </tbody> </table>	Particulars	Amount as on 30.06.2023	Revenue From Operations:	89.81
	Particulars	Amount as on 30.06.2023			
Revenue From Operations:	89.81				
The amount of Rs 89.80879 which was inappropriately reflected as revenue from operations during the quarter ended 30.6.2023, Now the same has been rectified to show as other income and there is no impact on EPS and Assets or Liabilities for the respective period.					

Place: Vadodra  
Date: 07/11/2023

FOR AND ON BEHALF OF BOARD  
JTAPARIA PROJECTS LIMITED



Sarvesh Manmohan Agrawal  
Managing Director  
DIN: 06764623



Vrinda Agrawal  
Chief Financial Officer  
PAN: BNDPA6358Q



**J TAPARIA PROJECTS LIMITED**  
**1, MALL ROAD (KHUDRAM BOSE SARANI), 3rd FLOOR, KOLKATA- 700089**  
**CIN: L74210WB1900PLC02979**

**Unaudited Standalone Statement of Assets and Liabilities for Company as at 30th September, 2023**

Particulars	(Rupees in Lakhs)	
	As at 30th September, 2023 Unaudited	As at 31st March, 2023 Audited
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, plant and equipment	0.02	0.02
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(d) Other Intangible assets	0.59	-
(e) Intangible assets under development	-	-
(f) Investments in subsidiary, joint ventures and associate	-	-
(g) Non-current Financial Assets		
(i) Non-current Investments	210.53	3,016.66
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assets	-	-
<b>Total non-current financial assets</b>	<b>210.53</b>	<b>3,016.66</b>
(h) Deferred tax assets (net)	-	-
(i) Other non-current assets	961.25	-
<b>Total Non-Current Assets</b>	<b>1,172.39</b>	<b>3,016.66</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	-	-
(b) Current financial assets		
(i) Current Investments	-	-
(ii) Trade receivables	-	6.36
(iii) Cash and cash equivalents	9.82	-
(iv) Bank Balance other than cash and cash equivalents	-	-
(v) Current Loans & Advances	-	-
(vi) Other current financial assets	-	6.36
<b>Total current financial assets</b>	<b>9.82</b>	<b>-</b>
(c) Current tax assets (net)	-	0.66
(d) Other current assets	0.67	7.04
<b>Total Current Assets</b>	<b>10.49</b>	<b>-</b>
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
<b>TOTAL ASSETS</b>	<b>1,182.87</b>	<b>3,023.72</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity attributable to owner of parent		
(a) Equity share Capital	1,620.00	1,620.00
(b) Other equity	(437.86)	1,386.37
<b>Total Equity attributable to owner of parent</b>	<b>1,182.14</b>	<b>3,006.37</b>
(c) Non controlling interest	-	-
<b>Total Equity</b>	<b>1,182.14</b>	<b>3,006.37</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Non-current financial liabilities		
(i) Borrowings	-	13.81
(ii) Lease Liability	-	-
(iii) Other non-current financial liabilities	-	-
<b>Total non-current financial liabilities</b>	<b>-</b>	<b>13.81</b>
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (net)	-	-
(d) Deferred government grants	-	-
(e) Other non-current liabilities	0.00	15.81
<b>Total non-current liabilities</b>	<b>0.00</b>	<b>15.81</b>
<b>Current liabilities</b>		
(a) Current financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other current financial liabilities	-	-
<b>Total current financial liabilities</b>	<b>0.73</b>	<b>1.53</b>
(b) Other current liabilities	-	-
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
(e) Deferred government grants	0.73	1.53
<b>Total current liabilities</b>	<b>0.73</b>	<b>1.53</b>
Liabilities directly associated with assets in disposal group classified as held for sale	-	-
Regulatory deferral account credit balance and related deferred tax liability	0.74	17.38
<b>Total Liabilities</b>	<b>0.74</b>	<b>17.38</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,182.87</b>	<b>3,023.72</b>

Place: Vadodra  
Date: 07/11/2023

FOR AND ON BEHALF OF BOARD  
**J TAPARIA PROJECTS LIMITED**  
  
Manmohan Agrawal  
Managing Director  
DIN: 08766823

*Vinod*  
Vinod Agrawal  
Chief Financial Officer  
PAN: BNDPAB380Q



**J TAPARIA PROJECTS LIMITED**  
**1, MALL ROAD (KHUDIRAM BOSE SARANI), 3rd FLOOR, KOLKATA-700005**  
**CIN: L74210WB1980PLC032979**

Unaudited Standalone Statement of Cash Flow Statement for the Quarter and Half year ended 30th September, 2023

[Rupees in Lakhs]

Particulars	Half Year ended		Year Ended
	30th September, 2023	30th September, 2022	31st March, 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit/(Loss) before Tax and exceptional items	(411.34)	(3.93)	0.36
Non-cash Adjustment to reconcile Profit before tax to net cash flow			
Depreciation and amortization expense	-	-	-
FCTR	-	-	-
Interest & Dividend received	-	-	-
Loss on Sale of Subsidiary	490.06	-	-
Other Comprehensive (Income)/Loss	-	-	-
Loss/ (Profit) on sale of Investment	-	-	-
<b>CASH GENERATED BEFORE WORKING CAPITAL CHANGES</b>	<b>78.72</b>	<b>(3.93)</b>	<b>0.36</b>
Adjustments for:			
<b>CASH GENERATED FROM OPERATIONS</b>			
Inventory	-	-	-
Trade Receivable	-	-	-
Loans & Advances - Current	-	-	-
Other Current Assets	0.01	0.14	0.32
Other Non Current Assets	(961.25)	-	-
Trade Payables- Current	-	-	-
Other Current Liabilities	(0.80)	0.05	(0.09)
Other Non Current Financial Assets	-	-	-
Non-current Loans	-	-	-
Current -Provisions	-	-	-
Non Current -Provisions	-	-	-
Other financial Liabilities-Current	-	-	-
Other financial Assets- Current	-	-	-
Current Tax	-	-	-
Advance Tax Paid	-	-	-
Taxes Paid ( net of refunds)	-	-	-
<b>NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>(883.33)</b>	<b>(3.74)</b>	<b>0.59</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	-	-	-
Purchase of Intangibles	(0.59)	-	-
Additions in WIP	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Profit on Sale of Fixed Asset	-	-	-
Proceeds from sale of - Subsidiary Company	903.18	-	-
Maturity of bank deposits (having original maturity of more than 12 months)	-	-	-
Interest Received	-	-	-
<b>NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES (B)</b>	<b>902.59</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest & Dividend Received	-	-	-
Proceeds from long term borrowings	-	-	-
Proceeds from issue of compounding instrument	-	-	-
Proceeds from short term borrowings	-	0.61	0.81
Share Application Money	-	-	-
Pending Investment Realised	-	-	-
Dividend Paid	-	-	-
Interest paid	-	-	-
Premium on issue of shares	-	-	-
Loan Repaid	(15.81)	-	-
Proceeds from issue of shares	-	-	-
<b>NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)</b>	<b>(15.81)</b>	<b>0.61</b>	<b>0.81</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>3.46</b>	<b>(3.13)</b>	<b>1.40</b>
<b>Add: Cash and Cash Equivalents at the beginning of the year</b>	<b>6.36</b>	<b>4.96</b>	<b>4.96</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>9.82</b>	<b>1.83</b>	<b>6.36</b>

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

FOR AND ON BEHALF OF BOARD  
**J TAPARIA PROJECTS LIMITED**

*(Signature)*  
**Praveesh Manmohan Agrawal**  
 Managing Director  
 DIN: 08766623

*(Signature)*  
**Vrinda Agrawal**  
 Chief Financial Officer  
 PAN: BN0PA0338Q





CA. Ashok Thakkar    CA. S. H. Shastri    CA. Janak Shah  
CA. Rutvij Vyas    CA Hemal Vaghani    CA. Hitesh Shah  
CA. Sanjay Bhatt    CA. Hiral Brahmhatt

BRANCH-1: 408, 4TH FLOOR, IMPERIAL ARC, WAGHAWADI ROAD, BHAVNAGAR - 364 002.  
2: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD,  
VADODARA-390001

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN  
SCHOOL, DISTRICT COURT ROAD, DIWALIPURA,  
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MOBILE : +91 98250 48551  
E-mail : artvca@gmail.com  
Website : www.vca-ca.com

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

**The Board of Directors**

**J TAPARIA PROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of J TAPARIA PROJECTS LIMITED (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of person 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the unaudited financial information of the following subsidiaries, which has been reviewed and Certified by Management

Name of the Entity	Relation
SUVRIDHI VANIJYA LIMITED	Subsidiary
WATERLINK SUPPLIERS LIMITED	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements of 2 subsidiaries, included in the unaudited consolidated financial results, whose financial results have been certified by the management which reflect, total assets of Rs 285.585 Lakhs as at 30.9.2023 and total revenue of NIL for Quarter ended 30.9.2023 and NIL for the period from 1.04.2023 to 30.09.2023 net loss after tax of Rs 0.926 Lakhs for Quarter ended 30.9.2023 and net loss after tax of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023, total comprehensive loss of Rs 0.926 Lakhs for the quarter ended 30.9.2023 and total comprehensive loss of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023 respectively, and cashflow of Rs 5.178 Lakhs for the period from 1.04.2023 to 30.09.2023 as considered in the consolidated unaudited Financial Results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs 0.926 Lakhs for the Quarter ended 30.9.2023 and net loss after tax of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023, total comprehensive loss of Rs 0.926 Lakhs for the quarter ended 30.9.2023 and total comprehensive loss of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023 respectively, as considered in the consolidated unaudited financial results which is consolidated in the period under review . These interim financial results have been reviewed by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the management and the procedures performed by us as stated in paragraph 3 above. According



to the information and explanations given to us by the Parent's Management, these interim financial results are not material to the Group.

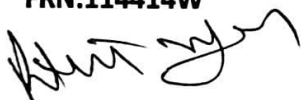
Our opinion on the Statements is not modified in respect of the above matters with regard to our reliance on the work done and the financial results / consolidated financial results furnished by the Management.

#### **Other Matters**

- The comparative financial information of the Company for the quarter and year ended March 31, 2023, included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on this comparative financial information for the period ended 31<sup>st</sup> March 2023, 30<sup>th</sup> June 2023, and 30<sup>th</sup> September 2022 has expressed an unmodified opinion.
- Your attention is invited to Note No: 8 regarding the Disinvestment of 5 LLP.
- Your attention is invited to Note No: 11 regarding the error in the presentation

Our report on the Statement is not modified in respect of these matters.

**For VCA & ASSOCIATES**  
**Chartered Accountants**  
**FRN:114414W**



**RUTVIJ VYAS**  
**(Partner)**

**M.NO. 109191**

**UDIN: 23109191BGRJAS9275**

**Date: 07/11/2023**

**Place: Vadodara**



**J TAPARIA PROJECTS LIMITED**  
**1, MALL ROAD (KHUHIRAM BOSE SARANI), 3rd FLOOR, KOLKATA- 700080**  
**CIN: L74210WB1900PLC032979**

**Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended 30th September, 2023**

(Rupees in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30th September, 2023 Unaudited	30th June, 2023 Unaudited	30th September, 2022 Unaudited	30th September, 2023 Unaudited	30th September, 2022 Unaudited	31st March 2023 Audited (FY 22-23)
I Revenue From Operations	-	-	5.00	-	5.00	13.24
II Other Income	-	89.81	-	89.81	75.45	77.53
III Total Income (I+II)	-	89.81	5.00	89.81	81.45	90.78
IV EXPENSES	-	-	-	-	-	-
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-	-
Employee benefits expense	0.90	1.05	1.05	1.95	2.10	4.20
Finance costs	-	0.23	0.30	0.23	0.60	0.90
Depreciation and amortization expense	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Loss from Subsidiary LLPs	3.81	6.04	4.56	9.85	8.26	10.19
Total expenses (IV)	4.71	497.87	5.91	802.08	10.97	15.29
V Profit/(loss) before exceptional items and extraordinary items and tax (III-IV)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
VIII Extraordinary items/Prior Period Items	-	-	-	-	-	-
IX Profit before tax (VII - VIII)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
X Tax expense:	-	-	-	-	-	-
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
XI Profit (Loss) for the period from continuing operations (IX-X)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
XVI Other Comprehensive Income (After Tax)	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	-	1,412.90	649.22	1,412.90	(1,173.38)	(2,481.84)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other Comprehensive Income Net of Tax	-	1,412.90	649.22	1,412.90	(1,173.38)	(2,481.84)
XVII Total Comprehensive Income for the period comprising Profit (Loss) and Other Comprehensive Income for the period (XV+XVI)	(4.71)	1,005.34	648.31	1,000.63	(1,102.90)	(2,406.35)
XVIII Net Profit attributable to:	-	-	-	-	-	-
A) Owners of the Company	-	-	(0.91)	-	70.48	75.49
B) Non Controlling Interest	-	-	-	-	-	(0.00)
XIX Other Comprehensive Income attributable to:	-	-	-	-	-	-
A) Owners of the Company	-	-	648.02	-	(1,172.99)	(2,480.71)
B) Non Controlling Interest	-	-	0.20	-	(0.39)	(1.13)
XX Total Comprehensive Income attributable to:	-	-	-	-	-	-
A) Owners of the Company	-	-	648.11	-	(1,102.50)	(2,405.22)
B) Non Controlling Interest	-	-	0.20	-	(0.39)	(1.13)
Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	162.00	162.00	162.00	162.00	162.00	162.00
XXI Earnings per equity share (for continuing operation): (In Rs.)	-	-	-	-	-	-
(1) Basic	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47
(2) Diluted	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47
XXII Earnings per equity share (for discontinued operation): (In Rs.)	-	-	-	-	-	-
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XXIII Earnings per equity share (for discontinued & continuing operations) (In Rs.)	-	-	-	-	-	-
(1) Basic	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47
(2) Diluted	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47



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*Vinoda*

**Note:**

- 1 The Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and Approved by the Board of Directors at their meeting held on 07.11.2023.
- 2 These Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
- 4 The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There are no qualifications in the audit report.
- 5 Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a single operating segment.
- 6 There are no investor complaints pending as on September 30th, 2023
- 7 During the period under review, there has been a change in the company's management.
- 8 During the financial year under consideration, a Supplementary Agreement of LLP has been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company has retired as a partner from all the above five LLPs and the company has received an amount of Rs. 6,94,000/- only in respect of each of the five LLPs. The same has been duly approved by the company by passing a Board Resolution in the Board Meeting held on 28th June, 2023 and the resultant loss on investment has been recognised in the books as Loss from Subsidiary LLPs.
- 9 The above Quarter and Half Year Consolidated Financial Results include 2 subsidiaries financial results. The Total Loss is amounted to Rs. 0.926 Lakhs for the Quarter ended 30.09.2023.
- 10 The above financial results are also available on the Company's website [www.jtapariaprojects.com](http://www.jtapariaprojects.com) and BSE Limited's website [www.bseindia.com](http://www.bseindia.com)

***11	Particulars	Amount in
		Rs on
	Revenue From Operations	89.81

The amount of Rs 89.80879 which was inappropriately reflected as revenue from operations during the quarter ended 30.6.2023, Now the same has been rectified to show as other Income and there is no impact on EPS and Assets or Liabilities for the respective period.

Place: Vadodra  
Date: 07/11/2023

FOR AND ON BEHALF OF BOARD  
J. TAPARIA PROJECTS LIMITED  
*(Signature)*  
Suresh Manojan Agrawal  
Managing Director  
DIN: 0876623

*(Signature)*  
Vrinda Agarwal  
Chief Financial Officer  
PAN: BNDPA0358Q



**J TAPARIA PROJECTS LIMITED**  
**1, MALL ROAD (KHUDRAM BOSE SARANI), 3rd FLOOR, KOLKATA- 700080**  
**CIN: L74219WB1980PLC032579**

**Unaudited Consolidated Statement of Cash flow Statement for the Quarter and Half year ended 30th September, 2023**

(Rupees in Lakhs)

Particulars	Half Year ended		Year Ended
	30th September, 2023	30th September, 2022	31st March, 2023
	Unaudited	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit/(Loss) before Tax and exceptional items	(412.27)	76.48	75.49
Non-cash Adjustment to reconcile Profit before tax to net cash flow:			
Depreciation and amortization expense	-	-	-
FCTR	-	-	-
Interest & Dividend received	-	-	(75.79)
Income from Associate	-	-	-
Loss on sale of Subsidiaries	480.06	-	-
Other Comprehensive (Income)/Loss	(89.61)	(1,173.38)	-
Loss/(Profit) on sale of fixed assets	(12.62)	(1,102.89)	(8.30)
<b>CASH GENERATED BEFORE WORKING CAPITAL CHANGES</b>			
Adjustments for:			
<b>CASH GENERATED FROM OPERATIONS</b>			
Inventory	-	-	-
Trade Receivable	-	-	-
Loans & Advances - Current	-	-	(109.86)
Other Current Assets	110.10	(90.44)	-
Other Non Current Assets	(1,071.45)	-	-
Trade Payables - Current	-	-	(0.09)
Other Current Liabilities	(0.80)	0.05	-
Other Non Current Financial Assets	-	-	-
Non-current Loans	-	(0.01)	-
Current -Provisions	-	-	-
Non Current -Provisions	-	-	-
Other financial Liabilities-Current	-	-	-
Other financial Assets- Current	-	-	-
Current Tax	-	-	-
Advance Tax Paid	-	-	-
Taxes Paid ( net of refunds)	-	-	-
<b>NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>(974.17)</b>	<b>(1,193.30)</b>	<b>(110.25)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	-	-	-
Purchase of Assets	(0.59)	-	-
Additions in WIP	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Proceeds from sale of Intangible Assets	-	-	-
Proceeds from Sale of Subsidiaries	988.84	1,192.94	116.47
Maturity of bank deposits (having original maturity of more than 12 months)	-	-	-
Interest Received	-	-	-
<b>NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES (B)</b>	<b>988.25</b>	<b>1,192.94</b>	<b>116.47</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest & Dividend Received	-	-	-
Proceeds from long term borrowings	-	-	-
Proceeds from issue of compounding Instrument	-	0.61	0.81
Proceeds from short term borrowings	-	-	-
Share Application Money	-	-	-
Pending Investment Realised	(15.81)	-	-
Loan Repaid	-	-	-
Dividend Paid	-	-	-
Interest paid	-	-	-
Premium on issue of Shares	-	-	-
Proceeds from issue of shares	-	-	-
<b>NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)</b>	<b>(15.81)</b>	<b>0.61</b>	<b>0.81</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(1.74)</b>	<b>0.25</b>	<b>7.89</b>
<b>Add: Cash and Cash Equivalents at the beginning of the year</b>	<b>16.73</b>	<b>9.70</b>	<b>9.70</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>15.00</b>	<b>9.95</b>	<b>16.73</b>

**Note:**

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

FOR AND ON BEHALF OF BOARD  
**J TAPARIA PROJECTS LIMITED**

*(Signature)*  
**Suresh Mahesh Agrwal**  
 Managing Director  
 DIN: 06764628

*(Signature)*  
**Vishal Agrwal**  
 Chief Financial Officer  
 PAN: BNDPA0358Q



# J. TAPARIA PROJECTS LIMITED

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Date: 07-11-2023

To  
Corporate Relations Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001.

Ref: - J Taparia Projects Limited. (BSE Script code: 538539)

Sub: Non Applicability of SEBI (Listing Obligation Disclosure requirement) Regulations 2015 for the Quarter and half year ended 30<sup>th</sup> September, 2023.

Dear Sir/Madam,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that Company has not raised any funds through Public Issue, Rights Issue, Preferential Issue, QIP etc. during the quarter and half year ended 30<sup>th</sup> September, 2023.

Hence, the statement of Deviation or variation in Public Issue, Rights Issue, Preferential issue, etc under Regulation 32 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on 30<sup>th</sup> September, 2023 is not applicable to the Company.

Kindly take the same on record and acknowledge the receipt.

Thanking you,  
For J Taparia Projects Limited

Name: Sarvesh Manmohan Agrawal  
Designation: Managing Director  
DIN: 08766623