J. TAPARIA PROJECTS LIMITED 16, B. R. B. B. ROAD, KOLKATA - 700 001

CIN: L74210WB1980PLC032979

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2017.

Part I

(Rs. in Lakhs)

		Quarter Ended o	n	Half Year	Ended on	Year Ended
Particulars	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.000	0.000	0.000	0.000	0.000	1.225
II. Other Income	0.180	0.180	0.204	0.360	0.360	0.744
III. Total Income from operations (I + II)	0.180	0.180	0.204	0.360	0.360	1.969
IV. Expenses	0.100	0.100	0.204	0.000	0.000	1.505
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Employee Benefit Expenses	0.828	0.828	0.828	1.656	1.326	3.312
Finance Costs	0.000	0.000	0.000	0.000	0.000	0.000
Depreciation and Amortisation Expenses	0.000	0.000	0.009	0.000	0.047	0.000
Other expenditure	1.180	5.030	0.868	6.211	3.845	8.017
Total Expenses (IV)	2.008	5.858	1.705	7.867	5.218	11.360
V. Profit/(loss) before exceptional items and tax (I-IV)	(1.828)	(5.678)	(1.501)	(7.507)	(4.858)	(9.391)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(1.828)	(5.678)	(1.501)	(7.507)	(4.858)	(9.391)
VIII. Tax expense :	(1.020)	(0.070)	(1.501)	(1.501)	(4.000)	(9.391)
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(1.828)	(5.678)	(1.501)	(7.507)	(4.858)	(9.391)
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(1.828)	(5.678)	(1.501)	(7.507)	(4.858)	(9.391)
XIV. Other Comprehensive Income	(1.020)	(0.070)	(1.501)	(7.507)	(4.050)	(3.331)
A. (i) Items that will not be reclassifled to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000		25.050505
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss)	575.55		0.000	0.000	0.000	0.000
and Other comprehensive Income for the period)	(1.828)	(5.678)	(1.501)	(7.507)	(4.858)	(9.391)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.011)	(0.035)	(0.009)	(0.046)	(0.030)	(0.058)
(2) Diluted	(0.011)	(0.035)	(0.009)	(0.046)	(0.030)	(0.058)
XVII. Earnings per equity share (for discontinued operation):	(0.0)	(0.000)	(0.000)	(0.010)	(0.000)	(0.000)
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)	5,500	0.000	0.000	0.000	0.000	0.000
(1) Basic	(0.011)	(0.035)	(0.009)	(0.046)	(0.030)	(0.058)
(2) Diluted	(0.011)	(0.035)	(0.009)	(0.046)	(0.030)	(0.058)
XIX. Paid-up Equity Share Capital	1620.000	1620.000	1620.000	1620.000	1620.000	1620.000
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000	10.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000	6.495

Part II
Select Information for the Quarter and Half Year ended on 30th September, 2017.

017 ted 6800 63%	30/06/2017 Unaudited 11766800 72.63%	30/09/2016 Unaudited 11766800 72.63%	30/09/2017 Unaudited 11766800 72.63%	30/09/2016 Unaudited 11766800 72.63%	
800	11766800	11766800	11766800	11766800	11766800 72.63%
				11766800	11766800
63%	72.63%	72.63%	72.63%		
				12.0070	72.0070
-	-				
-	-	-			-
-	-	-			
200	4433200	4433200	4433200	4433200	4433200
00%	100.00%	100.00%	100.00%	100.00%	100.00%
37%	27.37%	27.37%	27.37%	27.37%	27.37%
3	3200 .00%	3200 4433200 .00% 100.00%	3200 4433200 4433200 .00% 100.00% 100.00%		

STANDALONE BALANCE SHEET

(Rs. in Lakhs)

	(Rs.			
Particulars	As at 30-09-2017 Unaudited	As at 31-03-2017 Audited		
ASSETS	Ollaudited	Addited		
NON-CURRENT ASSETS				
(a) Property, Plant and Equipment	0.023	0.023		
(b) Capital work-in-progress	0.000	0.000		
(c) Investment Property	0.000	0.00		
(d) Goodwill		557,435,600		
(e) Other Intangible assets	0.000	0.00		
(f) Intangible assets (f) Intangible assets under development	0.000	0.00		
	0.000	0.00		
(g) Biological Assets other than bearer plants	0.000	0.00		
(h) Financial Assets				
(i) Investments	1610.278	1616.29		
(ii) Trade receivables	0.000	0.00		
(iii) Loans	0.000	0.00		
(i) Deferred tax assets (net)	0.001	0.00		
(j) Other non-current assets	0.000	0.00		
Total Non-Current Assets :	1610.302	1616.31		
CURRENT ACCETS				
CURRENT ASSETS	0.000			
(a) Inventories	0.000	0.00		
(b) Financial Assets				
(i) Investments	0.000	0.00		
(ii) Trade receivables	0.000	0.00		
(iii) Cash and cash equivalents	1.587	1.11		
(iv) Bank balances other than(iii) above		1.70		
(v) Loans	8.360	8.64		
(vi) Others (to be specified): Income Tax Refund Receivable	0.739	0.71		
(c) Current Tax Assets (Net)	0.000	0.00		
(d) Other current assets	0.540	0.56		
Total Current Assets :	11.226	12.74		
TOTAL ASSETS	1621.528	1629.05		
EQUITY AND LIABILITIES				
EQUITY AND CIABILITIES				
(a) Equity Share capital	4000 000	1000.00		
	1620.000	1620.00		
(b) Other Equity	(1.012)	6.49		
Total Equity :	1618.988	1626.49		
LIABILITIES				
Non-Current Liabilities	1			
(a) Financial Liabilities	1			
(i) Borrowings	0.000	0.00		
	0.000	0.00		
(ii) Trade payables	0.000	0.00		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.00		
(b) Provisions	0.000	0.00		
(c) Deferred tax liabilities (Net)	0.000	0.00		
(d) Other non-current liabilities	0.000	0.00		
Total Non-Current Liabilities :	0.000	0.00		
Current Liabilities				
Current Liabilities				
(a) Financial Liabilities	Harris and the state of the sta			
(a) Financial Liabilities (i) Borrowings	0.000			
(a) Financial Liabilities(i) Borrowings(ii) Trade payables	0.000			
(a) Financial Liabilities(i) Borrowings(ii) Trade payables(iii) Other financial liabilities (other than those specified in item (c))		0.00		
 (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (c)) (b) Other current liabilities 	0.000	0.00 0.00		
(a) Financial Liabilities(i) Borrowings(ii) Trade payables(iii) Other financial liabilities (other than those specified in item (c))	0.000 0.000	0.00 0.00 0.56		
 (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (c)) (b) Other current liabilities 	0.000 0.000 0.540	0.00 0.00 0.56 2.00		
 (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (c)) (b) Other current liabilities (c) Provisions 	0.000 0.000 0.540 2.000	0.00 0.00 0.00 0.56 2.00 0.00		



Statment of Changes in Equity for the period ended 30th September, 2017

(Rs. in Lakhs)

A. Equity Share Capital	30.09.2017	31.03.2017
Balance at the beginning of the reporting period	1620.000	1620.000
Changes in equity share capital during the year	0.000	0.000
Balance at the end of the reporting period	1620.000	1620.000

(Rs. in Lakhs)

	30.09	.2017	31.03	3.2017
B. Other Equity	Amalgamation Reserve	Profit & Loss A/c	Amalgamation Reserve	Profit & Loss A/c
Balance at the beginning of the reporting period	25.922	(19.427)	25.922	(10.036)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000
Restated balance at the begining of the reporting period	0.000	0.000	0.000	0.000
Total comprehensive	0.000	0.000	0.000	0.000
Income for the year	0.000	(7.507)	0.000	(9.391)
Transfer to retained earnings	0.000	0.000	0.000	0.000
Any other change (to be specified)	0.000	0.000	0.000	0.000
Balance at the end of the reporting period	25.922	(26.934)	25.922	(19.427)
Total Other Equity	(1.0)12)	6.4	95

Investors Complaint	As at 30/09/2017
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Reconciliation on standalone Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

(Rs. in Lakhs)

Particulars	For 30/09/2016
Profit after tax reported under previous GAAP Adjustments on account of	(1.501
2. Other comprehensive income (Net of Tax)	-
3. Total Comprehensive Income as per IND AS	(1.501

Notes:

- 1. The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 27th October, 2017. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Half Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
- 2.No Investors complaint remains pending at the quarter ended on 30th September, 2017.
- 3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessay, to confirm to Current Year's classification.
- 4. Provision for Deferred Tax Liability, if any will be considered at year end.
- 5. Company has only one segment & hence no separate segment result has been given.
- 6. Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule II) on the depreciation charged and on the results for the quarter is not material.
- 7. Transition to Indian Accounting Standards (Ind-AS):

The Company's financial results for the quarter and Half Year ended September 30, 2017 are in accordance with Ind-AS notified by MCA under the Companies (Indian Accounting Standards) Rules, 2015. Ind-AS compliant comparative figures of corresponding quarter and half year ended have been reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

By order of the Board For J. TAPARIA PROJECTS LIMITED

Sanjit Dhawa
(Managing Director)
DIN: 05162937

Place : Kolkata Date : 27.10.2017

J. TAPARIA PROJECTS LIMITED 16, B. R. B. B. ROAD, KOLKATA - 700 001

CIN: L74210WB1980PLC032979

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2017.

Part I (Rs. in Lakhs)

Quarter Ended on Half Year Ended on Year Ended

	G	Quarter Ended on			Half Year Ended on		
Particulars	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I. Revenue From operations	0.000	0.000	0.000	0.000	0.000	1.225	
II. Other Income	0.222	0.347	0.569	0.569	1.249	1.609	
III. Total Income from operations (I + II)	0.222	0.347	0.569	0.569	1.249	2.834	
IV. Expenses							
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000	
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000	
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000	
Employee Benefit Expenses	0.828	0.828	2.808	1.656	5.616	12.732	
Finance Costs	0.000	0.000	0.000	0.000	0.000	0.000	
Depreciation and Amortisation Expenses	0.000	0.000	0.009	0.000	0.018	0.031	
Other expenditure	1.461	5.218	1.056	6.679	5.810	8.894	
Total Expenses (IV)	2.289	6.046	3.873	8.335	11.444	21.657	
V. Profit/(loss) before exceptional items and tax (I-IV)	(2.067)	(5.699)	(3.304)	(7.766)	(10.195)	(18.823)	
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000	
VII. Profit/ (loss) before Tax (V-VI)	(2.067)	(5.699)	(3.304)	(7.766)	(10.195)	(18.823)	
VIII. Tax expense :	(2.001)	(0.000)	(0.001)	((101100)	(10000)	
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.000	
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000	
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(2.067)	(5.699)	(3.304)	(7.766)	(10.195)		
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000	
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000	
XIII. Profit/(loss) for the period (IX+XII)	(2.067)	(5.699)	(3.304)	(7.766)	(10.195		
XIV. Other Comprehensive Income	(2.001)	(0.000)	(0.001)	(1.1.00)	(101100	(10.020	
A. (i) Items that will not be reclassifled to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000	
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000	
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000		
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000		
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss)	(2.067)	(5.699)	(3.304)	(7.766)	(10.195		
and Other comprehensive Income for the period) XVI. Earnings per equity share (for continuing operation):	572 147	3000	A	25.52 63	-		
(1) Basic	(0.013)	(0.035)	(0.020)	(0.048)	(0.063	(0.116	
(2) Diluted	(0.013)	(0.035)	(0.020)	(0.048)	(0.063		
XVII. Earnings per equity share (for discontinued operation):	(0.013)	(0.033)	(0.020)	(0.040)	(0.003)	(0.110	
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000	
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000	
V-7,	0.000	0.000	0.000	0.000	0.000	0.000	
XVIII. Earning per equity share (for discontinued & continuing operation)	(0.042)	(0.025)	(0.000)	(0.040)	(0.063)	(0.110	
(1) Basic (2) Diluted	(0.013)	(0.035)	(0.020)	(0.048)	(0.063		
	(0.013)	(0.035)	-	(0.048)	(0.063		
XIX. Paid-up Equity Share Capital	1620.000	1620.000	1620.000	1620.000	1620.000		
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000		
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000	678.62	

Part II
Select Information for the Quarter and Half Year ended on 30th September, 2017.

	Quarter Ended on Half Year Ended on				Ended on	Year Ended
Particulars	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
- No. of shares	11766800	11766800	11766800	11766800	11766800	11766800
- % of Shareholdings	72.63%	72.63%	72.63%	72.63%	72.63%	72.63%
2 Promoters and promoter group shareholding						
a) Pledged/Encumbered						
Number of shares	-	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-		-	-	-	-
b) Non-encumbered						
Number of shares	4433200	4433200	4433200	4433200	4433200	4433200
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Percentage of shares (as a % of the total share capital of the Company)	27.37%	27.37%	27.37%	27.37%	27.37%	27.37%

CONSOLIDATED BALANCE SHEET

(Rs. in Lakhs)

	As at 30-09-2017	(Rs. in Lakhs As at 31-03-2017
Particulars	Unaudited	Audited
ASSETS	Olladalica	Addited
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	0.023	0.02
(b) Capital work-in-progress	0.000	0.02
(c) Investment Property	0.000	0.00
(d) Goodwill	687.838	
(e) Other Intangible assets	100 miles (100 miles (687.83
(f) Intangible assets under development	0.000	0.00
(g) Biological Assets other than bearer plants		0.00
(h) Financial Assets	0.000	0.00
(i) Investments	4500.000	
(ii) Trade receivables	1583.972	1590.02
	0.000	0.00
(iii) Loans	0.000	0.00
(i) Deferred tax assets (net)	0.001	0.00
(j) Other non-current assets	0.000	0.00
Total Non-Current Assets :	2271.834	2277.88
CUPPENT ACCETO		
CURRENT ASSETS		
(a) Inventories	0.000	0.00
(b) Financial Assets		
(i) Investments	0.000	0.00
(ii) Trade receivables	0.000	0.00
(iii) Cash and cash equivalents	9.931	8.34
(iv) Bank balances other than(iii) above	1.997	5.39
(v) Loans	8.360	8.64
(vi) Others (to be specified): Income Tax Refund Receivable	0.713	0.71
(c) Current Tax Assets (Net)	0.000	0.00
(d) Other current assets	0.566	0.56
Total Current Assets :	21.567	23.65
TOTAL ASSETS	2293.401	2301.542
EQUITY AND LIABILITIES	1 1	
EQUITY	1	
(a) Equity Share capital	1620.000	1620.00
(b) Other Equity	670.862	678.62
Total Equity :	2290.862	2298.62
LIADILITIES		
LIABILITIES Non-Current Liabilities		
	1 1	
(a) Financial Liabilities		
(i) Borrowings	0.000	0.00
(ii) Trade payables	0.000	0.00
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.00
(b) Provisions	0.000	0.00
(c) Deferred tax liabilities (Net)	0.000	0.000
(d) Other non-current liabilities	0.000	0.000
Total Non-Current Liabilities :	0.000	0.000
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (c))	0.000	0.000
(b) Other current liabilities	0.539	0.914
(c) Provisions	2.000	2.000
(d) Current Tax Liabilities (Net)	0.000	
		0.000
Total Current Liabilities :	2.539	2.914



Statment of Changes in Equity for the period ended 30th September, 2017

A. Equity Share Capital	30.09.2017	31.03.2017
Balance at the beginning of the reporting period	1620.000	1620.000
Changes in equity share capital during the year	0.000	0.000
Balance at the end of the reporting period	1620.000	1620.000

(Rs. in Lakhs)

(Rs. in Lakhs)

P. Other Equity		30.09.2017			31.03.2017			
B. Other Equity	Securities Premium	Amalgamation Reserve	Profit & Loss A/c	Securities Premium	Amalgamation Reserve	Profit & Loss A/c		
Balance at the beginning of the reporting period	686.000	25.922	(33.294)	686.000	25.922	(14.471)		
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000		
Restated balance at the begining of the reporting period	0.000	0.000	0.000	0.000	0.000	0.000		
Total comprehensive	0.000	0.000	0.000	0.000	0.000	0.000		
Income for the year	0.000	0.000	(7.766)	0.000	0.000	(18.823)		
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000		
Any other change (to be specified) Created During the year	0.000	0.000	0.000	0.000	0.000	0.000		
Any other change (to be specified) Provision for Standard Assets	0.000	0.000	0.000	0.000	0.000	0.000		
Balance at the end of the reporting period	686.000	25.922	(41.060)	686.000	25.922	(33.294)		
Total Other Equity		670.862			678.628			

Investors Complaint	As at 30/09/2017
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Reconciliation on Consolidated Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

(Rs. in Lakhs)

Particulars	For 30/09/2016
1. Profit after tax reported under previous GAAP Adjustments on account of	(3.304)
2. Other comprehensive income (Net of Tax)	
3. Total Comprehensive Income as per IND AS	(3.304)

Notes:

- 1. The above unaudited consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 27th October, 2017. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Half Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
- 2.No Investors complaint remains pending at the quarter ended on 30th September, 2017.
- 3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessay, to confirm to Current Year's classification.
- 4. Provision for Deferred Tax Liability, if any will be considered at year end.
- 5. Company has only one segment & hence no separate segment result has been given.
- 6. Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule II) on the depreciation charged and on the results for the quarter is not material.
- 7. Transition to Indian Accounting Standards (Ind-AS) :

The Company's financial results for the quarter and Half Year ended September 30, 2017 are in accordance with Ind-AS notified by MCA under the Companies (Indian Accounting Standards) Rules, 2015. Ind-AS compliant comparative figures of corresponding quarter and half year ended have been reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

By order of the Board

For J. TAPARIA PROJECTS LIMITED

Saugit Show Sanjit Dha

Sanjit Dhawa (Managing Director) DIN: 05162937

Place : Kolkata Date : 27.10.2017

