

J. TAPARIA PROJECTS LIMITED
3, SYNAGOUGE STREET, KOLKATA - 700 001
CIN : L74210WB1980PLC032979

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.000	0.000	0.000	0.000	5.000	5.000
II. Other Income	0.065	0.070	0.000	0.135	0.000	0.010
III. Total Income from operations (I + II)	0.065	0.070	0.000	0.135	5.000	5.010
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	1.050	1.050	1.050	2.100	2.100	4.200
Finance Costs	0.221	0.202	0.216	0.423	0.216	0.457
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Other expenditure	1.678	0.069	0.864	1.747	0.867	7.332
Total Expenses (IV)	2.949	1.320	2.130	4.270	3.183	11.989
V. Profit/(loss) before exceptional items and tax (I-IV)	(2.884)	(1.250)	(2.130)	(4.134)	1.818	(6.979)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(2.884)	(1.250)	(2.130)	(4.134)	1.818	(6.979)
VIII. Tax expense :						
(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)	(2.884)	(1.250)	(2.130)	(4.134)	1.818	(6.979)
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)	(2.884)	(1.250)	(2.130)	(4.134)	1.818	(6.979)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	13.955	66.287	(101.175)	80.242	(25.917)	(44.795)
(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
B. (i) Items that will be reclassified to profit or loss	0.000	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	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	11.071	65.037	(103.305)	76.108	(24.099)	(51.773)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic (Rs.)	(0.018)	(0.008)	(0.013)	(0.026)	0.011	(0.043)
(2) Diluted (Rs.)	(0.018)	(0.008)	(0.013)	(0.026)	0.011	(0.043)
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic (Rs.)	0.000	0.000	0.000	0.000	0.000	0.000
(2) Diluted (Rs.)	0.000	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic (Rs.)	(0.018)	(0.008)	(0.013)	(0.026)	0.011	(0.043)
(2) Diluted (Rs.)	(0.018)	(0.008)	(0.013)	(0.026)	0.011	(0.043)
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)						10.045

Part II

Select Information for the Quarter and Half Year ended on 30th September, 2021

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING						
1 Public shareholdings						
- No. of shares	1,17,66,800	1,17,66,800	1,17,66,800	1,17,66,800	1,17,66,800	1,17,66,800
- % 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	44,33,200	44,33,200	44,33,200	44,33,200	44,33,200	44,33,200
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%



UNAUDITED STANDALONE BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 30-09-2021	As at 31-03-2021
	Unaudited	Audited
ASSETS		
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	0.000
(d) Goodwill	0.000	0.000
(e) Other Intangible assets	0.000	0.000
(f) Intangible assets under development	0.000	0.000
(g) Biological Assets other than bearer plants	0.000	0.000
(h) Financial Assets		
(i) Investments	1720.382	1640.140
(ii) Trade receivables	0.000	0.000
(iii) Loans	0.000	0.000
(i) Deferred tax assets (net)	0.000	0.000
(j) Other non-current assets	0.000	0.000
Total Non-Current Assets :	1720.406	1640.163
CURRENT ASSETS		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	0.000	0.000
(iii) Cash and cash equivalents	2.430	1.998
(iv) Bank balances other than (iii) above	0.000	0.000
(v) Loans	0.000	0.000
(vi) Others (to be specified) : Income Tax Refund Receivable	0.000	0.000
(c) Current Tax Assets (Net)	0.000	0.000
(d) Other current assets	0.375	1.825
Total Current Assets :	2.805	3.823
TOTAL ASSETS	1723.210	1643.986
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1620.000	1620.000
(b) Other Equity	86.153	10.045
Total Equity :	1706.153	1630.045
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	15.679	12.256
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.000
(b) Provisions	0.000	0.000
(c) Deferred tax liabilities (Net)	0.005	0.005
(d) Other non-current liabilities	0.000	0.000
Total Non-Current Liabilities :	15.684	12.261
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 (b))	0.000	0.000
(b) Other current liabilities	1.373	1.680
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
Total Current Liabilities :	1.373	1.680
TOTAL EQUITY AND LIABILITIES	1723.210	1643.986



Statement of Changes in Equity for the period ended 30th September, 2021

(Rs. in Lakhs)

A. Equity Share Capital	30.09.2021	31.03.2021
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)

B. Other Equity	30.09.2021			31.03.2021		
	Fair Value of Equity Instruments	Amalgamation Reserve	Profit & Loss A/c	Fair Value of Equity Instruments	Amalgamation Reserve	Profit & Loss A/c
Balance at the beginning of the reporting period	36.373	25.922	(52.249)	81.168	25.922	(45.270)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the reporting period	0.000	0.000	0.000	0.000	0.000	0.000
Total comprehensive Income for the year	80.242	0.000	(4.134)	(44.795)	0.000	(6.979)
Transfer to retained earnings	0.000	0.000	0.000	0.000	0.000	0.000
Any other change (to be specified)	0.000	0.000	0.000	0.000	0.000	0.000
Balance at the end of the reporting period	116.615	25.922	(56.384)	36.373	25.922	(52.249)
Total Other Equity	86.153			10.045		

Investors Complaint	As at 30/09/2021
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

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 08th November 2021. 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. Estimation uncertainty relating to the global health pandemic on COVID-19

The management has assessed the potential impact of COVID-19 on the financial results of the company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent to which global health pandemic will impact the Company's assessment and resultant provision on investment will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results.

3. No Investors complaint remains pending at the quarter ended on 30th September 2021

4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

5. The previous period's figures have been regrouped or rearranged wherever necessary.

6. Provision for Current Tax Liability, Deferred Tax Liability, if any will be considered at year end.

7. Company has only one segment & hence no separate segment result has been given.

By order of the Board
For J. TAPARIA PROJECTS LIMITED



Sanjit Dhawa

Sanjit Dhawa
(Managing Director)
DIN : 05162937

Place : Kolkata
Date : 08.11.2021

J. TAPARIA PROJECTS LIMITED

(CIN:L74210WB1980PLC032979)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

	As at 30.09.2021		As at 31.03.2021	
Particulars				
A Cash Flow From Operating Activities				
Net Profit Before Tax and Extraordinary Items		(4.134)		(6.979)
Adjustment For:				
Net (Gain)/Loss on fair valuation of Investments through OCI	-		-	
Interest on IT Refund	-		-	
Depreciation	-		-	
Operating Profit Before Working Capital Changes		(4.134)		(6.979)
Adjustment For:				
Decrease/(Increase) in Other Current Assets	1.450		-	
(Decrease)/Increase in Current Liabilities	(0.307)		0.059	
		1.143		0.059
Cash Generated From Operating Activities		(2.991)		(6.920)
Less: Income Tax paid/(refund)		-		0.375
Net Cash Outflow From Operating Activities		(2.991)		(7.295)
B Cash Flow From Investing Activities				
Increase/ (Decrease) of Loans & Advances	-		-	
Increase/ (Decrease) of Investments	-		-	
Net Cash Inflow From Investing Activities		-		-
C Cash Flow From Financing Activities				
(Decrease)/Increase in Borrowings	3.423	3.423	(0.604)	(0.604)
Net Cash Flow From Financing Activities		3.423		(0.604)
Net Increase/(Decrease) in Cash & Cash Equivalent		0.432		(7.899)
Cash & Cash Equivalent At the Beginning of the Year		1.998		9.898
Cash & Cash Equivalent at the End of the Year		2.430		1.998
1 Notes:				
Reconciliation of cash and cash equivalents as per the cash flow statement				
Particulars		As at 30.09.2021		As at 31.03.2021
Cash & Cash Equivalents Comprise:				
Cash on Hand		0.761		0.894
Balance With Schedule Banks in current Account		1.669		1.104
		2.430		1.998

