

J. TAPARIA PROJECTS LIMITED

Date:- 14th October, 2024

To,
Department of Corporate Services,
BSE Ltd.,
Ground Floor, P.J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

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

Sub: Submission of unaudited financial results of the company for the quarter and half year ended on 30th September, 2024.

Dear Sir/Madam,

The Board of Directors of the company in its meeting held today on **Monday, 14th October, 2024** has considered and approved the unaudited financial results of the company for the quarter and half year ended on 30th September, 2024 as recommended by the audit committee along with the Limited Review Report submitted by the statutory auditor M/s. VCA & Associates, Chartered Accountants for the quarter and half year ended on 30th September, 2024.

In this connection, we are enclosing herewith the following documents:

- a) Copy of Limited Review Report of the statutory auditor of the Company.
- b) Copy of the unaudited financial results of the company including cash flow statement for the quarter and half year ended on 30th September, 2024.

The meeting of the Board of Directors commenced at 03.45 p.m. and concluded at 04.30 p.m.

Kindly take a note of the same.

For J. Taparia Projects Limited

SAKINA
TALIBHUSEIN
LOKHANDWALA

Digitally signed by
SAKINA TALIBHUSEIN
LOKHANDWALA
Date: 2024.10.14 16:45:35
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Sakina Lokhandwala
Company Secretary and Compliance Officer
ICSI Membership No.: A60515

Registered Office: Room No. 202, 41/A, Tara Chand Dutta Street, Kolkata – 700 073, West Bengal, India

Corporate Office: 306, 3rd Floor, Urban 2, Bhayli, Vadodara- 390 007 Gujarat.

Contact No: +91 7600094367 CIN: L46101WB1980PLC032979

Website: www.jtapariaprojects.com

Email: jtaparia2008@gmail.com



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,
VADODARA-390007 Gujarat.
PHONE : 0265 - 3100815, 2322046 +91 6353897874
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Limited Review Report on the Unaudited Financial Results of J TAPARIA PROJECTS LIMITED for quarter and half year ended September 30, 2024 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 30th September 2024 and half year ended 30th September 2024

We have reviewed the accompanying statement of unaudited financial results of **J TAPARIA PROJECTS LIMITED** for the quarter ended 30th September 2024 and half year ended 30th September 2024 ("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

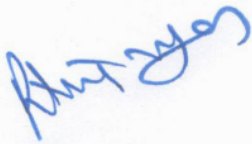


provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.

For VCA & ASSOCIATES
Chartered Accountants
FRN:114414W



RUTVIJ VYAS

(Partner)

M.NO. 109191

UDIN: 24109191BJZZET9793

Date: 14/10/2024

Place: Vadodara

J TAPARIA PROJECTS LIMITED
CIN: L46101WB1980PLC032979

Registered Office: Room No. 202, 41/A, Tara Chand Dutta Street, Kolkata – 700 073, West Bengal, India
Corporate Office: Office No. 306, 3rd Floor, Urban 2, Bhayli, Vadodara, Gujarat- 390007
Email ID: jtaparia2008@gmail.com / Website: www.jtapariaprojects.com / Tel No.: +91 7600094367

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30th September, 2024 Unaudited	30th June, 2024 Unaudited	30th September, 2023 Unaudited	30th September, 2024 Unaudited	30th September, 2023 Unaudited	31st March, 2024 Audited
I	Revenue From Operations	1,671.73	1,453.80	-	3,125.53	-	330.88
II	Other Income	1.33	0.52	-	1.84	89.81	89.83
III	Total Income (I+II)	1,673.06	1,454.32	-	3,127.38	89.81	420.71
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	1,593.88	1,487.01	-	3,080.89	-	312.83
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	36.83	(62.13)	-	(25.30)	-	-
	Employee benefits expense	9.66	5.41	0.90	15.07	1.95	10.18
	Finance costs	1.91	2.17	-	4.08	0.23	0.23
	Depreciation and amortization expense	2.60	2.58	-	5.18	-	0.99
	Other expenses	12.14	7.79	2.88	19.93	8.92	28.36
	Loss on disposal of Investment through donation	-	-	-	-	-	210.52
	Loss from Subsidiary LLPs on disposal	-	-	-	-	490.06	490.06
	Total expenses (IV)	1,657.03	1,442.83	3.78	3,099.85	501.15	1,053.16
V	Profit/(loss) before exceptional items and extraordinary items and tax (III- IV)	16.03	11.49	(3.78)	27.52	(411.34)	(632.45)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	16.03	11.49	(3.78)	27.52	(411.34)	(632.45)
VIII	Extraordinary items/Prior Period Items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	16.03	11.49	(3.78)	27.52	(411.34)	(632.45)
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(0.53)	(0.60)	-	(1.14)	-	0.07
XI	Profit (Loss) for the period from continuing operations (IX-X)	16.56	12.09	(3.78)	28.66	(411.34)	(632.52)
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)	16.56	12.09	(3.78)	28.66	(411.34)	(632.52)
XVI	Other Comprehensive Income (After Tax)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	1,412.90	1,412.90
	(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	1,412.90
XVII	Total Comprehensive Income for the period Comprising Profit (Loss) and Other Comprehensive Income for the period (XV+XVI)	16.56	12.09	(3.78)	28.66	1,001.56	780.38
	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 operation):(In Rs.)						
	(1) Basic	0.10	0.07	(0.02)	0.18	(2.54)	(3.90)
	(2) Diluted	0.10	0.07	(0.02)	0.18	(2.54)	(3.90)
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	0.10	0.07	(0.02)	0.18	(2.54)	(3.90)
	(2) Diluted	0.10	0.07	(0.02)	0.18	(2.54)	(3.90)



Note:	
1	The Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.10.2024.
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 i.e Agricultural Food Products. Subsequent to the change in the company's operations the nature of activity has changed compared to the previous reported period, hence the results are not entirely comparable.
6	During the previous financial year, at various times, the company had effected the following, thereby impacting the activities and financials during the comparatives : a) In 2011-12, the company had made an investment of ₹ 1,04,36,025/- each in five companies namely Coolhut Traders Limited, Fabert Merchandise Limited, Footflash Trading Limited, Gabarial Enclave Limited, and Gritty Marketing Limited to acquire 100% holding viz. 70,000 equity shares of Rs. 10/- each in each of the five companies. All the companies, thereafter had been converted to Limited Liability Partnership in the financial year 2018-19. Consequently, the investments made was converted into capital contributions to the tune of ₹1,04,36,025/- in each LLP respectively. b) During the previous financial year, a Supplementary Agreement of LLP had been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company had retired as a partner from all the above five LLPs and the company has received an amount of ₹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 Special resolution passed at AGM dt. 7th August, 2023. The resultant loss on such divestment has been recognised in the books as Loss from Subsidiary LLPs. c) During the previous financial year, the Company had disposed-off investment in subsidiaries namely Suvridhi Vanijya Private Limited and Waterlink Suppliers Limited w.e.f 01.10.2023 through a donation, amounting to book value of Rs. 2,10,52,000 and the same had been reflected as Loss on disposal of investment through donation. Hence from the quarter ended 31st December 2023 and onwards, the company has adopted only standalone financial results. In view of the same the prior periods are not entirely comparable.
7	The Company has applied for change of name with the relevant government authority to reflect the appropriate business activity. The same is under process with respective government authority.
8	There are no Investor complaints pending as on 30th September, 2024
9	The above financial results are also available on the Company's website www.jtapariaprojects.com and BSE Limited's website www.bseindia.com

Place: Vadodra
Date: 14/10/2024



Sarvesh Manmohan Agrawal
Sarvesh Manmohan Agrawal
Managing Director
DIN: 08766623



FOR AND ON BEHALF OF BOARD
J TAPARIA PROJECTS LIMITED

Vrinda
Vrinda Agarwal
Chief Financial Officer
PAN: BNDPA0358Q

J TAPARIA PROJECTS LIMITED
CIN: L46101WB1980PLC032979

Registered Office: Room No. 202, 41/A, Tara Chand Dutta Street, Kolkata – 700 073, West Bengal, India
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Unaudited Statement of Assets and Liabilities for Company as on 30th September, 2024

(Rupees in Lakhs)

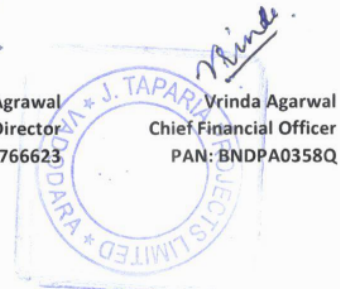
Particulars	As at 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, plant and equipment	12.07	17.13
(b) Other Intangible assets	0.35	0.47
(c) Non- current Financial Assets	-	-
(d) Deferred tax assets (net)	1.06	-
(e) Other non-current assets	888.57	888.43
Total Non-Current Assets	902.06	906.04
CURRENT ASSETS		
(a) Inventories	25.30	-
(b) Current financial assets		
(i) Trade receivables	1,090.90	306.24
(ii) Cash and cash equivalents	1.67	3.97
Total current financial assets	1,092.57	310.21
(c) Other current assets	22.04	-
Total Current Assets	1,139.91	310.21
TOTAL ASSETS	2,041.97	1,216.25
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	1,620.00	1,620.00
(b) Other equity	(630.38)	(659.04)
Total Equity	989.62	960.96
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities	-	-
(b) Deferred tax liabilities (net)	-	0.07
Total non-current liabilities	-	0.07
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	16.52	-
(i) Trade payables	1,006.09	246.55
Total current financial liabilities	1,022.62	246.55
(b) Other current liabilities	25.29	4.22
(c) Provisions	4.44	4.44
Total current liabilities	1,052.35	255.21
Total Liabilities	1,052.35	255.29
TOTAL EQUITY AND LIABILITIES	2,041.97	1,216.25

Place: Vadodara
Date: 14/10/2024

FOR AND ON BEHALF OF BOARD
J TAPARIA PROJECTS LIMITED



Sarvesh Manmohan Agrawal
Managing Director
DIN: 08766623



Vrinda Agarwal
Chief Financial Officer
PAN: BNDPA0358Q

Unaudited Statement of Cash Flow for the Quarter and Half Year ended 30th September, 2024

(Rupees in Lakhs)

Particulars	Half Year Ended		Year Ended
	30th September, 2024	30th September, 2023	31st March, 2024
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax for the year	27.52	(411.34)	(632.45)
Adjustments for:			
Depreciation and amortization expense	5.18	-	0.99
Fixed asset residual value written off	-	-	0.02
(Gain)/loss on sale of investments	-	(89.80)	(89.80)
(Gain)/loss on disposal of subsidiary through donation	-	-	210.52
(Gain)/Loss on disposal of Subsidiary LLPs	-	490.06	490.06
Finance Costs	4.08	-	0.23
Operating Profit before Working Capital Changes	36.78	(11.09)	(20.44)
Adjustments for:			
Changes in Operating Assets and Liabilities			
(Increase)/Decrease in Trade Receivables	(784.66)	-	(306.24)
(Increase)/Decrease in Inventories	(25.30)	-	-
(Increase)/Decrease in Other Current Assets	(22.04)	0.01	0.68
(Increase)/Decrease in Other Non Current Assets	(0.14)	-	(0.68)
Increase/(Decrease) in Trade Payables	759.54	-	246.55
Increase/(Decrease) in Other Current Liabilities	21.07	(0.80)	7.13
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES (A)	(14.74)	(11.89)	(73.00)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, plant and equipment	-	-	(18.01)
Purchase of Intangibles	-	(0.59)	(0.59)
Proceeds from sale of share investments	-	-	73.50
Proceeds from disposal of subsidiary LLPs	-	31.74	31.74
ACTIVITIES (B)	-	31.15	86.65
C. CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of long term borrowings	-	(15.81)	(15.81)
Proceeds from short term borrowings	16.52	-	-
Finance Costs paid	(4.08)	-	(0.23)
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)	12.44	(15.81)	(16.04)
Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)	(2.30)	3.46	(2.39)
Add: Cash and Cash Equivalents at the beginning of the year	3.97	6.36	6.36
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1.67	9.82	3.97

Note:

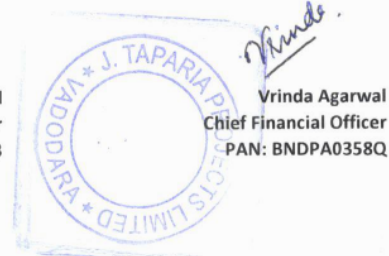
- Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
- Previous year figures have been regrouped, where necessary to conform to current year's classification

Place: Vadodara
Date: 14/10/2024

FOR AND ON BEHALF OF BOARD
J TAPARIA PROJECTS LIMITED



(Signature)
Sarvesh Manmohan Agrawal
Managing Director
DIN: 08766623



(Signature)
Vrinda Agarwal
Chief Financial Officer
PAN: BNDPA0358Q