

# SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L24230WB1992PLC192922

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Dated: 10.08.2022

The Secretary,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Tower  
Dalal Street,  
Mumbai-400001

**Ref: Scrip Code: 526532**

**Sub: Outcome of Board Meeting –Unaudited financial Result for the Quarter ended 30<sup>th</sup> June, 2022**

Dear Sir,


In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 30<sup>th</sup> June, 2022 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e., 10<sup>th</sup> August, 2022. The Board Meeting commenced at 5.00 p.m. and concluded at 6.45 p.m.

A copy of Limited Review Report on the said results, in the prescribed format, issued by the Auditors of the company is also enclosed.

In terms of Regulation 47 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published by 12.08.2022 in Business Standard (English Edition) and Sukhabar (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30<sup>th</sup> June, 2022 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The Bombay Stock Exchange Ltd. ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website at [www.squarefourgroup.in](http://www.squarefourgroup.in)

Kindly take the same on your records.

Thanking You,  
Yours faithfully,  
For Square Four Projects India Limited .

  
Ganesh Kumar Singhania  
Managing Director  
(DIN: 01248747)

Encl: as above



**S P A R K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS LLP**

Formerly known as SPARK & Associates

SPARK House, 51, Scheme No. 53, Vijay Nagar,  
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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

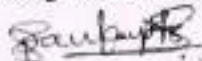
Review Report to

The Board of Directors of Square Four Projects India Limited  
(Formerly Known as Essen Supplements Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Square Four Projects India Limited (Formerly Known as Essen Supplements Limited) (hereinafter referred to as "the Company") for the quarter ended 30<sup>th</sup> June, 2022 (hereinafter referred to as "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 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. 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. 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.
4. Based on our review conducted as 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 Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Unique Document Identification Number (UDIN) for this document is 22404644AOSYKP9517**

For S P A R K & Associates Chartered Accountants LLP  
Chartered Accountants  
Firm Reg No. 005313 C/C400311

  
CA Pankaj Kumar Gupta  
Partner  
Membership No. 404644  
Dated: August 10<sup>th</sup>, 2022



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SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L26230WB199PLC192922

REGD. OFFICE: 238A A. J. C. ROSE ROAD

2ND FLOOR, KOLKATA - 700 026

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30/06/2022

SL. NO.	PARTICULARS	Standalone			
		Quarter Ended			Year ended
		30-06-2022 (Unaudited)	31-03-2022 (Audited)	30-06-2021 (Unaudited)	31-03-2022 (Audited)
1	Revenue from Operations	-	-	-	-
2	Other Income	-	12.91	0.04	24.34
3	Total Income (1 + 2)	-	12.91	0.04	24.34
4	Expenses	-	-	-	-
a)	Purchase of trade goods	-	-	-	-
b)	Employee benefit expenses	1.00	1.05	1.05	4.20
c)	Finance Cost	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-
e)	Other expenses	3.91	5.27	2.43	14.91
	Total Expenses	4.91	6.32	3.48	19.11
5	Profit before tax (3 - 4)	(4.91)	6.59	(3.44)	5.23
6	Tax Expense	-	-	-	-
a)	Current Tax	-	0.53	-	1.36
b)	Short/(Excess) Provision of taxation for previous periods	-	-	-	-
c)	Deferred Tax	-	-	-	-
	Total Tax Expense	-	0.53	-	1.36
7	Net profit for the period (5 - 6)	(4.91)	6.06	(3.44)	3.87
8	Other comprehensive income, net of income tax	-	-	-	-
a)	i) Item that will not be reclassified to profit or loss	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b)	i) Item 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 income tax	-	-	-	-
9	Total comprehensive income for the period (7 - 8)	(4.91)	6.06	(3.44)	3.87
10	Net profit attributable to:	-	-	-	-
a)	Owner	(4.91)	6.06	(3.44)	3.87
b)	Non-controlling interests	-	-	-	-
11	Total comprehensive income attributable to:	-	-	-	-
a)	Owner	(4.91)	6.06	(3.44)	3.87
b)	Non-controlling interests	-	-	-	-
12	Paid-up equity share capital (Face value Rs. 10 each)	980.89	980.89	980.89	980.89
13	Earnings per share (of Rs. 10 each) (net annualised)	(0.05)	0.06	(0.04)	0.04
a)	Basic (in Rs.)	(0.05)	0.06	(0.04)	0.04
b)	Diluted (in Rs.)	(0.05)	0.06	(0.04)	0.04

**Notes:**

- 1) The above results have been approved by the Board of Directors of the Company in its meeting held on 10.06.2022
- 2) The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
- 3) The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- 4) The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meetings held on 10.06.2022
- 5) The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed
- 6) Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation, listed

On behalf of the Board  
For Square Four Projects India Limited

Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747

Place: Kolkata  
Date: 10.06.2022





## SPARK & ASSOCIATES CHARTERED ACCOUNTANTS LLP

SPARK House, 51, Scheme No. 53, Vijay Nagar,  
Near Medanta Hospital, INDORE-452011 (M.P.)  
Tel. : 0731-4230240, E-Mail : info@ca-spark.com  
www.ca-spark.com

Formerly known as SPARK & Associates

**Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to

The Board of Directors of Square Four Projects India Limited  
(Formerly Known as Essen Supplements Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Square Four Projects India Ltd (Formerly Known as Essen Supplements Limited) (Holding Company) and its subsidiaries (Holding company and its subsidiaries together referred to as the "Group"), for the quarter ended 30-June-2022, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").

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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 persons 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 (B) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:  
L BRC Construction Company Pvt. Ltd. (Wholly owned Subsidiary)
5. Based on our review conducted as 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 Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying unaudited consolidated financial results also include the Group's share of net loss of Rs. 4,08,682/- for the quarter ended June 30, 2022, as considered in the unaudited consolidated financial results, in respect of an Subsidiary company based on their interim financial information which has not been reviewed their auditor. This unaudited financial information has been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial information. According to the information and

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**S P A R K & ASSOCIATES**  
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explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

Unique Document Identification Number (UDIN) for this document is 22404644A05YKP9517

For S P A R K & Associates Chartered Accountants LLP

Chartered Accountants

Firm Reg No. 005313 C/C400311



**CA Pankaj Kumar Gupta**  
Partner

Membership No. 404644

Dated: August 10<sup>th</sup>, 2022

Place: Indore

SL. NO.	PARTICULARS	Consolidated			
		Quarter Ended			Year ended(Audited)
		30-06-2022 (Unaudited)	31-03-2022 (Audited)	30-06-2021 (Unaudited)	31-03-2022 (Audited)
1	Revenue from Operations	-	-	-	-
2	Other Income	-	7.35	0.04	13.18
3	Total Income (1 + 2)	-	7.35	0.04	13.18
4	Expenses				
a)	Purchase of trade goods	-	-	-	-
b)	Employee benefit expenses	1.00	1.05	1.05	4.20
c)	Finance Cost	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-
e)	Other expenses	3.97	5.57	3.07	15.23
	Total Expenses	4.97	6.62	4.12	19.43
	Previous year interest set off				
5	Profit before tax (3 - 4)	(4.97)	0.73	(4.09)	(6.25)
6	Tax Expense				
a)	Current Tax	-	0.53	-	1.36
b)	Short/Excess Provision of taxation for previous periods	-	-	-	-
c)	Deferred Tax	-	-	-	-
	Total Tax Expenses	-	0.53	-	1.36
7	Net profit for the period (5 - 6)	(4.97)	0.21	(4.09)	(7.62)
8	Other comprehensive income, net of income tax				
a)	i) Item that will not be reclassified to profit or loss	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b)	i) Item 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 income tax	-	-	-	-
9	Total comprehensive income for the period (7 + 8)	(4.97)	0.21	(4.09)	(7.62)
10	Net profit attributable to:				
a)	Owner	(4.97)	0.21	(4.09)	(7.62)
b)	Non-controlling interests	(0.00)	(0.00)	(0.00)	(0.00)
11	Total comprehensive income attributable to:				
a)	Owner	(4.97)	0.21	(4.09)	(7.62)
b)	Non-controlling interests	(0.00)	(0.00)	(0.00)	(0.00)
12	Paid-up equity share capital (Face value Rs. 10 each)	980.89	980.89	980.89	980.89
13	Earnings per share (of Rs. 10 each) (not annualised)	(0.05)	0.00	(0.04)	(0.08)
a)	Basic (in Rs.)	(0.05)	0.00	(0.04)	(0.08)
b)	Diluted (in Rs.)	(0.05)	0.00	(0.04)	(0.08)

## Notes:

- The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10th August, 2022
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
- The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be
- The consolidated financial results include the results of Square Four Projects India Limited and its Subsidiary in India
- The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed
- Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation, listed on any recognized stock exchanges

On behalf of the Board  
For Square Four Projects India Limited

Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747

Place: Kolkata  
Date: 10.08.2022

