

J. Taparia Projects Limited

Date: 30.05.2023

To,
The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Ref: Submission of disclosure pursuant to SEBI (LODR) Regulations, 2015 for the year ended 31st March, 2023.

Sub: J. Taparia Projects Ltd. (Scrip Code: 538539)

Dear Sir/Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Audited Standalone and Consolidated Financial Results** for the year ended 31st March, 2023 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Audit Report** by the Statutory Auditors on Standalone and Consolidated Financial Results for the year ended on 31st March, 2023 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
3. Submission of declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Submission of **Form-A** for Financial Year 2022-23 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015

The Board Meeting commenced at 5:00 P.M. and concluded at 6:40 P.M.

Kindly acknowledge the same.

**Thanking you,
Yours Faithfully,
For J. TAPARIA PROJECTS LIMITED**

**Sanjit Dhawa
Managing Director
DIN: 05162937**

Encl: as above

Registered Office :

1, Mall Road (Khudiram Bose Sarani), 3rd Floor, Kolkata-700 080 (W.B.) India
Contact No. : (M) : 8420916222 ● CIN : L74210WB1980PLC032979
WEBSITE : www.jtapariaprojects.com ● Email : jtaparia2008@gmail.com



R. K. KANKARIA & CO.

Chartered Accountants

12B, ANANDILAL PODDAR STREET,

7th FLOOR, KOLKATA - 700071.

Phone: 2242-5812, 9836121421 (O)

E-mail: rajesh.kankaria@gmail.com

Auditor's Report on Standalone Quarterly Financial Results and Year to date Results of the M/s J Taparia Projects Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
M/s. J Taparia Projects Limited.

OPINION

We have audited the accompanying statement of quarterly and year to date standalone financial results **J TAPARIA PROJECTS LIMITED** (the "Company") for the quarter and year ended March 31, 2023 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31.03.2023.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Statements

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate





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accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.





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- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone annual financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For R. K. Kankaria & Co

Chartered Accountants

(Firm Registration No. 321093E)

R. K. Kankaria

Partner

Membership No. 082796



Place: Kolkata

Date: May 30, 2023

UDIN: 23082796BGYJLW4237

J. TAPARIA PROJECTS LIMITED
1, MALL ROAD (KHUDIRAM BOSE SARANI), 3RD FLOOR, KOLKATA - 700080, WEST BENGAL
CIN : L74210WB1980PLC032979

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023.

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended	
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations	7.871	0.000	6.862	12.871	11.862
II. Other Income	0.000	0.02	0.024	0.024	0.159
III. Total Income from operations (I + II)	7.871	0.024	6.887	12.894	12.022
IV. Expenses					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
Employee Benefit Expenses	1.050	1.050	1.050	4.200	4.200
Finance Costs	(0.007)	0.302	0.369	0.900	1.054
Depreciation and Amortisation Expenses	-	-	-	-	-
Other expenditure	0.766	0.444	0.811	3.893	7.322
Listing Fees	-	-	-	3.540	-
Total Expenses (IV)	1.808	1.796	2.230	12.533	12.576
V. Profit/(loss) before exceptional items and tax (I-IV)	6.063	(1.773)	4.657	0.361	(0.554)
VI. Exceptional Items	-	-	-	-	-
VII. Profit/ (loss) before Tax (V-VI)	6.063	(1.773)	4.657	0.361	(0.554)
VIII. Tax expense :					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	6.063	(1.773)	4.657	0.361	(0.554)
X. Profit/(loss) from discontinued operations	-	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII. Profit/(loss) for the period (IX+XII)	6.063	(1.773)	4.657	0.361	(0.554)
XIV. Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss	(613.032)	(608.048)	2629.947	(2347.877)	3724.399
(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	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(606.969)	(609.821)	2634.604	(2347.516)	3723.844
XVI. Earnings per equity share (for continuing operation):					
(1) Basic	0.037	(0.011)	0.029	0.002	(0.003)
(2) Diluted	0.037	(0.011)	0.029	0.002	(0.003)
XVII. Earnings per equity share (for discontinued operation):					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XVIII. Earning per equity share (for discontinued & continuing operation)					
(1) Basic	0.037	(0.011)	0.029	0.002	(0.003)
(2) Diluted	0.037	(0.011)	0.029	0.002	(0.003)
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)	-	-	-	1386.374	3733.890

Part II

Select Information for the Quarter and Year ended on 31st March, 2023

Particulars	Quarter Ended on			Year Ended	
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Audited	Unaudited	Audited	Audited	Audited
A. PARTICULARS OF SHAREHOLDING					
1 Public shareholdings					
- No. of shares	11766800	11766800	11766800	11766800	11766800
- % of Shareholdings	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
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	27.37%	27.37%	27.37%	27.37%	27.37%

Statement of Changes in Equity for the period ended 31st March, 2023

(Rs. in Lakhs)

	31.03.2023	31.03.2022
A. Equity Share Capital		
Balance at the beginning of the reporting period	1620.000	1620.000
Changes in equity share capital during the year	-	-
Balance at the end of the reporting period	1620.000	1620.000



B. Other Equity	31.03.2023			31.03.2022		
	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	3760.772	25.922	(52.804)	36.373	25.922	(52.249)
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-
Total comprehensive	-	-	-	-	-	-
Income for the year	(2347.877)	0.000	0.361	3724.399	0.000	(0.554)
Transfer to retained earnings	-	-	-	-	-	-
Any other change (to be specified) Created During the year	-	-	-	-	-	-
Any other change (to be specified) Provision for Standard Assets	-	-	-	-	-	-
Balance at the end of the reporting period	1412.895	25.922	(52.443)	3760.772	25.922	(52.804)
Total Other Equity	1386.374			3733.890		

	As at 31/03/2023
Investors Complaint	
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

STANDALONE BALANCE SHEET

Particulars	As at 31-03-2023		As at 31-03-2022	
	Audited		Audited	
ASSETS				
NON-CURRENT ASSETS				
(a) Property, Plant and Equipment		0.023		0.023
(b) Capital work-in-progress		-		-
(c) Investment Property		-		-
(d) Goodwill		-		-
(e) Other Intangible assets		-		-
(f) Intangible assets under development		-		-
(g) Biological Assets other than bearer plants		-		-
(h) Financial Assets				
(i) Investments		3016.662		5364.538
(ii) Trade receivables		-		-
(iii) Loans		-		-
(i) Deferred tax assets (net)		-		-
(j) Other non-current assets		-		-
Total Non-Current Assets :		3016.685		5364.562
CURRENT ASSETS				
(a) Inventories		-		-
(b) Financial Assets				
(i) Investments		-		-
(ii) Trade receivables		-		-
(iii) Cash and cash equivalents		6.359		4.959
(iv) Bank balances other than (iii) above		-		-
(v) Loans		-		-
(vi) Others (to be specified)		-		-
(c) Current Tax Assets (Net)		-		-
(d) Other current assets		0.677		0.993
Total Current Assets :		7.036		5.951
TOTAL ASSETS		3023.721		5370.513
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share capital		1620.000		1620.000
(b) Other Equity		1386.374		3733.890
Total Equity :		3006.374		5353.890
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		15.810		15.000
(ii) Trade payables		-		-
(iii) Other financial liabilities (other than those specified in item (b), to be		-		-
(b) Provisions		-		-
(c) Deferred tax liabilities (Net)		0.005		0.005
(d) Other non-current liabilities		-		-
Total Non-Current Liabilities :		15.815		15.005
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings		-		-
(ii) Trade payables		-		-
(iii) Other financial liabilities (other than those specified in item (c))		-		-
(b) Other current liabilities		1.533		1.619
(c) Provisions		-		-
(d) Current Tax Liabilities (Net)		-		-
Total Current Liabilities :		1.533		1.619
TOTAL EQUITY AND LIABILITIES		3023.721		5370.513



Notes:

1. The above audited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 30th May, 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Year ended 31st March, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. Shree Lakshmi Narayan Paper Mills Ltd. Is under Liquidation. Hence in lieu of our Investment in this company, a provision for diminution in value of Investment equivalent to amount of Investment is made.

3. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.

4. No Investors complaint remains pending at the quarter ended on 31st March, 2023.

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

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

7. The above financial results are also available on the Company's website www.jtapariaprojects.com and BSE Limited's website www.bseindia.com.

By order of the Board

For J. TAPARIA PROJECTS LIMITED

Sanjit Dhawa

Sanjit Dhawa
(Managing Director)
DIN: 05162937

Place : Kolkata
Date : 30.05.2023.



J. TAPARIA PROJECTS LIMITED

1, MALL ROAD (KHUDIRAM BOSE SARANI), 3RD FLOOR, KOLKATA - 700080, WEST BENGAL
(CIN:L74210WB1980PLC032979)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs. in Lakhs)

Particulars		As at 31.03.2023		As at 31.03.2022	
A	Cash Flow From Operating Activities				
	Net Profit Before Tax and Extraordinary Items		0.361		(0.554)
	Adjustment For:				
	Interest on IT Refund	-	-	-	-
	Fair Value changes through OCI	-	-	-	-
	Depreciation	-	-	-	-
	Operating Profit Before Working Capital Changes		0.361		(0.554)
	Adjustment For:				
	Decrease/(Increase) in Current Assets	0.315		0.832	
	(Decrease)/Increase in Current Liabilities	(0.086)	0.229	(0.061)	0.771
	Cash Generated From Operating Activities		0.590		0.217
	Less: Income Tax paid/(refund)		-		-
	Net Cash Outflow From Operating Activities		0.590		0.217
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	0.810	0.810	2.744	2.744
	Net Cash Flow From Financing Activities		0.810		2.744
	Net Increase/(Decrease) in Cash & Cash Equivalent		1.400		2.961
	Cash & Cash Equivalent At the Beginning of the Year		4.959		1.998
	Cash & Cash Equivalent at the End of the Year		6.359		4.959

Notes:

1 Reconciliation of cash and cash equivalents as per the cash flow statement

Particulars	As at 31.03.2023	As at 31.03.2022
Cash & Cash Equivalents Comprise:		
Cash on Hand	0.379	0.569
Balance With Schedule Banks in current Account	5.980	4.390
	6.359	4.959

By order of the Board
For J. TAPARIA PROJECTS LIMITED

Sanjit Dhawa

Sanjit Dhawa
(Managing Director)
DIN: 05162937



Place : Kolkata
Date : 30.05.2022



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Chartered Accountants

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Auditor's Report on Consolidated Quarterly Financial Results and Year to date Results of the M/s J Taparia Projects Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
M/s J Taparia Projects Limited.

OPINION

We have audited the accompanying statement of quarterly and year to date Consolidated financial results J **TAPARIA PROJECTS LIMITED** (the "Holding Company") and its Subsidiaries for the quarter and year ended March 31, 2023 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31.03.2023.

OTHER MATTER

We did not audit the financial statements of seven subsidiaries included in consolidated financial statement, whose financial statement reflects Total Comprehensive profit of ₹75,12,623.74/- for the year ended March 31, 2023. The Financial Statements of 2 out of 7 subsidiaries being companies are audited and have been audited by other auditors whose report have been furnished to us by the management. The Financial Statements of 5 out of 7 subsidiaries being LLPs are unaudited but certified by the partners of the LLP and furnished to us by the management. Our opinion on these consolidated financial information, in so far as it relates to the amount and the disclosures included in respect of these subsidiaries is solely based on reports of other auditors and certification by the partners of the LLP.

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 reports of the other auditors and the financial statements / consolidated financial statements furnished by the Management.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Management's Responsibilities for the Consolidated Financial Statements

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Statement in place and the operating effectiveness of such controls.





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Chartered Accountants

12B, ANANDILAL PODDAR STREET,
7th FLOOR, KOLKATA -700 001

Phone : 2242-5812, 9836121421 (O)

E-mail : rajesh.kankaria@gmail.com

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For R. K. Kankaria & Co

Chartered Accountants

Firm Registration No. 321093E

R. K. Kankaria

Partner

Membership No. 082796



Place: Kolkata

Date: May 30, 2023

UDIN: 23082796BGYJLX6149

J. TAPARIA PROJECTS LIMITED
1, MALL ROAD (KHUDIRAM BOSE SARANI), 3RD FLOOR, KOLKATA - 700080, WEST BENGAL
CIN : L74210WB1980PLC032979

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended	
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations	8.373	0.000	7.337	13.243	12.599
II. Other Income	0.230	1.238	0.255	77.534	0.410
III. Total Income from operations (I + II)	8.603	1.238	7.592	90.777	13.009
IV. Expenses					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
Employee Benefit Expenses	1.050	1.050	1.050	4.200	4.200
Finance Costs	(0.007)	0.302	0.369	0.900	1.054
Depreciation and Amortisation Expenses	-	-	-	-	-
Other expenditure	1.410	0.509	1.425	10.189	8.243
Total Expenses (IV)	2.452	1.861	2.844	15.289	13.497
V. Profit/(loss) before exceptional items and tax (I-IV)	6.151	(0.623)	4.748	75.487	(0.488)
VI. Exceptional Items	-	-	-	-	-
VII. Profit/ (loss) before Tax (V-VI)	6.151	(0.623)	4.748	75.487	(0.488)
VIII. Tax expense :					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	6.151	(0.623)	4.748	75.487	(0.488)
X. Profit/(loss) from discontinued operations	-	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII. Profit/(loss) for the period (IX+XII)	6.151	(0.623)	4.748	75.487	(0.488)
XIV. Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss	(670.832)	(637.628)	2617.707	(2481.837)	3903.579
(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	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(664.681)	(638.251)	2622.455	(2406.350)	3903.091
XVI. Net Profit attributable to:					
A) Owners of the Company	6.151	(0.622)	4.749	75.489	(0.488)
B) Non Controlling Interest	(0.000)	(0.001)	(0.000)	(0.002)	(0.002)
XVII. Other Comprehensive Income attributable to:					
A) Owners of the Company	(670.832)	(637.380)	2617.810	(2480.711)	3902.074
B) Non Controlling Interest	0.000	(0.248)	(0.103)	(1.125)	1.505
XVIII. Total Comprehensive Income attributable to:					
A) Owners of the Company	(664.681)	(638.002)	2622.559	(2405.222)	3901.588
B) Non Controlling Interest	(0.000)	(0.249)	(0.103)	(1.127)	1.503
XIX. Earnings per equity share (In rupees) (for continuing operation):					
(1) Basic	0.038	(0.004)	0.029	0.466	(0.003)
(2) Diluted	0.038	(0.004)	0.029	0.466	(0.003)
XX. Earnings per equity share (In Rupees) (for discontinued operation):					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XXI. Earning per equity share (In Rupees) (for discontinued & continuing operation)					
(1) Basic	0.038	(0.004)	0.029	0.466	(0.003)
(2) Diluted	0.038	(0.004)	0.029	0.466	(0.003)
XXII. 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
XXIII. Other Equity (Reserves excluding Revaluation Reserves)	-	-	-	1422.817	3828.038

Part II

Select Information for the Year ended on 31st March, 2023.

Particulars	Quarter Ended on			Year Ended	
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
	Audited	Unaudited	Audited	Audited	Audited
A. PARTICULARS OF SHAREHOLDING					
1 Public shareholdings					
- No. of shares	11766800	11766800	11766800	11766800	11766800
- % of Shareholdings	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
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	27.37%	27.37%	27.37%	27.37%	27.37%



Statement of Changes in Equity for the period ended 31st March, 2023.

(Rs. in Lakhs)

A. Equity Share Capital	31.03.2023	31.03.2022
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)

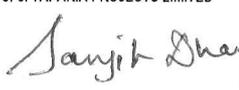
B. Other Equity	31.03.2023				31.03.2022			
	Fair valuation of Equity Instruments	Amalgamation Reserve	Profit & Loss A/c	Profit on Sale of Interest in Subsidiary	Fair valuation of Equity Instruments	Amalgamation Reserve	Profit & Loss A/c	Profit on Sale of Interest in Subsidiary
Balance at the beginning of the reporting period	3867.796	25.922	(66.388)	0.710	(34.278)	25.922	(65.902)	0.710
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-
Total comprehensive	-	-	-	-	-	-	-	-
Income for the year	-	-	75.489	-	-	-	(0.486)	-
Transfer to retained earnings	-	-	-	-	-	-	-	-
Any other change (to be specified) Created During the year	(2480.711)	-	-	-	3902.074	-	-	-
Any other change	-	-	-	-	-	-	-	-
Balance at the end of the reporting period	1387.084	25.922	9.101	0.710	3867.796	25.922	(66.388)	0.710
Total Other Equity	1422.817				3828.039			

Investors Complaint	As at 31/03/2023
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



CONSOLIDATED AUDITED BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 31-03-2023	As at 31-03-2022
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	0.023	0.023
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	1.838	1.838
(e) Share Capital in Subsidiary	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	2934.699	5457.215
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(i) Other non-current assets	-	-
Total Non-Current Assets :	2936.560	5459.076
CURRENT ASSETS		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	16.733	9.699
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	111.059	1.203
Total Current Assets :	127.792	10.902
TOTAL ASSETS	3064.352	5469.977
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1620.000	1620.000
(b) Other Equity	1422.817	3828.039
Total Equity :	3042.817	5448.039
Non-Controlling Interest	4.087	5.215
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	15.810	15.000
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	0.005	0.005
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities :	15.815	15.005
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	1.633	1.719
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities :	1.633	1.719
TOTAL EQUITY AND LIABILITIES	3064.352	5469.977
Notes:		
1. The above audited Consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 30th May, 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and 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. Shree Lakshmi Narayan Paper Mills Ltd. Is under Liquidation. Hence in lieu of our Investment in this company, a provision for diminution in value of Investment equivalent to amount of Investment is made.		
3. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.		
4. No Investors complaint remains pending at the quarter ended on 31st March, 2023.		
5. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.		
6. Company has only one segment & hence no separate segment result has been given.		
7. The above financial results are also available on the Company's website www.jtapariaprojects.com and BSE Limited's website www.bseindia.com.		
By order of the Board For J. TAPARIA PROJECTS LIMITED		
  		
Sanjit Dhawa (Managing Director) DIN: 05162937		
Place : Kolkata Date : 30.05.2023		

J. TAPARIA PROJECTS LIMITED

(CIN:L74210WB1980PLC032979)

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs in Lakhs)

Particulars	As at 31.03.2023		As at 31.03.2022	
A Cash Flow From Operating Activities				
Net Profit Before Tax and Extraordinary Items		75.487		(0.488)
Adjustment For:				
Interest on IT Refund	-		-	
Income from Associate	(75.790)		(0.251)	
Depreciation	-	(75.790)	-	(0.251)
Operating Profit Before Working Capital Changes		(0.303)		(0.739)
Adjustment For:				
(Decrease)/Increase in Other Current Assets	(109.857)		0.822	
(Decrease)/Increase in Current Liabilities	(0.086)		(0.061)	
		(109.943)		0.761
Cash Generated From Operating Activities		(110.245)		0.022
Less: Income Tax paid/(refund)		-		-
Net Cash Outflow From Operating Activities		(110.245)		0.022
B Cash Flow From Investing Activities				
Increase/ (Decrease) of Loans & Advances	-		-	
Increase/ (Decrease) of Investments	116.469		-	
		116.469		-
Net Cash Inflow From Investing Activities		116.469		-
C Cash Flow From Financing Activities				
(Decrease)/Increase in Borrowings	0.810	0.810	2.744	
Decrease/(Increase) in Interest in Subsidiaries			-	2.744
Net Cash Flow From Financing Activities		0.810		2.744
Net Increase/(Decrease) in Cash & Cash Equivalent		7.034		2.766
Cash & Cash Equivalent At the Beginning of the Year		9.699		6.933
Cash & Cash Equivalent at the End of the Year		16.733		9.699

1	<p>Notes:</p> <p>Reconciliation of cash and cash equivalents as per the cash flow statement</p>		
	Particulars	As at 31.03.2022	As at 31.03.2022
	Cash & Cash Equivalents Comprise:		
	Cash on Hand	8.817	4.518
	Balance With Schedule Banks in current Account	7.916	5.181
		16.733	9.699

By order of the Board

For J. TAPARIA PROJECTS LIMITED

Sanjit Dhawa
(Managing Director)

DIN: 05162937

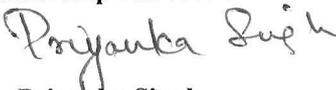
Place : Kolkata

Date : 30.05.2023



J. Taparia Projects Limited

FORM - A

1	Name of the Company	J. TAPARIA PROJECTS LIMITED
2	Annual financial statement for the year ended	2022-2023
3	Type of Audit observation	Unmodified Opinion
4	Frequency of observation	No such observations
5	To be signed by - • CEO / Managing Director • CFO • Auditor of the Company • Audit Committee Chairman	 Mr. Sanjit Dhawa  Ms. Sonal Derasari For, R. K. Kankaria & Co. Chartered Accountants (Firm Registration No. : 321093E)  (R. K. Kankaria) Partner Membership No. 82796  Mrs. Priyanka Singh

Registered Office :

1, Mall Road (Khudiram Bose Sarani), 3rd Floor, Kolkata-700 080 (W.B.) India
Contact No. : (M) : 8420916222 ● CIN : L74210WB1980PLC032979
WEBSITE : www.jtapariaprojects.com ● Email : jtaparia2008@gmail.com

J. Taparia Projects Limited

Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Sanjit Dhawa (DIN: 05162937), Managing Director & CEO, hereby declare that the Statutory Auditors of the Company, M/s. R. K. Kankaria & Co., Chartered Accountants, (Firm Registration No. 321093E) have issued unmodified opinion on Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2023.

For J. Taparia Projects Ltd

Sanjit Dhawa



Sanjit Dhawa
Managing Director
DIN: 05162937

Place: Kolkata

Date: 30.05.2023

Registered Office :

1, Mall Road (Khudiram Bose Sarani), 3rd Floor, Kolkata-700 080 (W.B.) India
Contact No. : (M) : 8420916222 ● CIN : L74210WB1980PLC032979
WEBSITE : www.jtapariaprojects.com ● Email : jtaparia2008@gmail.com