## J. Taparia Projects Limited

Date: 08.11.2021

To,
Department of Corporate Filings,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Sub: <u>Submission of following documents for the quarter & half year ended 30<sup>th</sup> September, 2021 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015</u>

Ref: 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:

- Approved Standalone & Consolidated Un-audited Financial Results for the Quarter & Half Year ended 30<sup>th</sup> September, 2021 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
- Limited Review Report by the Statutory Auditors on Un-audited Financial Results for the Quarter & Half Year ended on 30<sup>th</sup> September, 2021 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

This is for your kind perusal and please acknowledges the same.

Thanking you,

Yours Faithfully.

For J. Taparia Projects Limited

Sanjit Dhawa Managing Director

DIN: 05162937

Encl: As above

**Registered Office:** 

3, Synagogue Street, 3rd Floor, Kolkata - 700 001 (W.B.) India Tele. No. : +91 (33) 2262 1584 ; CIN : L74210WB1980PLC032979

Web.: www.jtapariaprojects.com; E-mail: jtapariya2008@gmail.com

### <u>J. TAPARIA PROJECTS LIMITED</u> 3, SYNAGOUGE STREET, KOLKATA - 700 001

CIN: L74210WB1980PLC032979

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

					(Rs. in Lakhs)	
		Quarter Ended on		Half Year E	nded on	Year Ended
Particulars	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 reclassifled 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)	44.074	25 227	(402 205)	70 400	(24.099)	(51.773)
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

		Quarter Ended on			Half Year Ended on	
Particulars	30-09-2021	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 )	-	1-1				-
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

	As at 30-09-2021	(Rs. in Lakh: As at 31-03-2021	
Particulars	Unaudited	Audited	
ASSETS			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	0.023	0.02	
(b) Capital work-in-progress	0.000	0.00	
(c) Investment Property	0.000	0.00	
(d) Goodwill	0.000	0.0	
(e) Other Intangible assets	0.000	0.0	
(f) Intangible assets under development	0.000	0.0	
(g) Biological Assets other than bearer plants	0.000	0.0	
(h) Financial Assets			
(i) Investments	1720.382	1640.1	
(ii) Trade receivables	0.000	0.0	
(iii) Loans	0.000	0.0	
(i) Deferred tax assets (net)	0.000	0.0	
(j) Other non-current assets	0.000	0.0	
Total Non-Current Assets :	1720.406	1640.1	
CURRENT ASSETS			
(a) Inventories	0.000	0.0	
(b) Financial Assets			
(i) Investments	0.000	0.0	
(ii) Trade receivables	0.000	0.0	
(iii) Cash and cash equivalents	2.430	1.9	
(iv) Bank balances other than(iii) above	0.000	0.0	
(v) Loans	0.000	0.0	
(vi) Others (to be specified) : Income Tax Refund Receivable	0.000	0.0	
(c) Current Tax Assets (Net)	0.000	0.0	
(d) Other current assets	0.375	1.8	
Total Current Assets :	2.805	3.8	
TOTAL ASSETS	1723.210	1643.9	
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share capital	1620.000	1620.	
(b) Other Equity	86.153	10.0	
Total Equity :	1706.153	1630.	
0000 0000 V 001 V 001			
LIABILITIES			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15.679	12.	
(ii) Trade payables	0.000	0.	
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.	
(b) Provisions	0.000	0.	
(c) Deferred tax liabilities (Net)	0.005	0.	
(d) Other non-current liabilities	0.000	0.	
Total Non-Current Liabilities :	15.684	12.	
Current Liabilities	1		
(a) Financial Liabilities			
(i) Borrowings	0.000	0.	
(ii) Trade payables	0.000	0.	
(iii) Other financial liabilities (other than those specified in item	0.000	0.	
(b) Other current liabilities	1.373	1.	
(c) Provisions	0.000	0.	
(d) Current Tax Liabilities (Net)	0.000	0.	
Total Current Liabilities :	1.373	1.	
TOTAL EQUITY AND LIABILITIES	1723.210	1643.	





 Statment 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)

		30.09.2021			31.03.2021	
B. Other Equity	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 begining 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 necessay, 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

\* Account

Place : Kolkata Date : 08.11.2021



Sanjit Dhawa (Managing Director) DIN: 05162937

## J. TAPARIA PROJECTS LIMITED

(CIN:L74210WB1980PLC032979)

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

(Rs. in Lakhs

	<u>Particulars</u>		at .2021	As : 31.03.	
	Cash Flow From Operating Activities  Net Profit Before Tax and Extraordinary Items  Adjustment For:  Net (Gain)/Loss on fair valuation of Investments through OCI Interest on IT Refund  Depreciation	-	(4.134)	-	(6.979)
	Operating Profit Before Working Capital Changes		(4.134)		(6.979
	Adjustment For:				
	Decrease/(Increase) in Other Current Assets (Decrease)/Increase in Current Liabilities	1.450 (0.307)	\$1	0.059	
	Cash Generated From Operating Activities Less: Income Tax paid/(refund) Net Cash Outflow From Operating Activities		1.143 (2.991) - (2.991)		0.059 (6.920 0.375 (7.295)
В	Cash Flow From Investing Activities Increase/ (Decrease) of Loans & Advances Increase/ (Decrease) of Investments	-		-	
	Net Cash Inflow From Investing Activities	-	-	-	
С	<u>Cash Flow From Financing Activities</u> (Decrease)/Increase in Borrowings Net Cash Flow From Financing Activities	3.423	3.423 3.423	(0.604)	- (0.604 (0.604
	Net Increase/(Decrease) in Cash & Cash Equivalent Cash & Cash Equivalent At the Beginning of the Year Cash & Cash Equivalent at the End of the Year		0.432 1.998 2.430		(7.899 9.898 1.998
	Notes:  Reconciliation of cash and cash equivalents as per the cash flo	w 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







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# INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE INTERIM FINANCIAL RESULTS

## TO THE BOARD OF DIRECTORS OF J TAPARIA PROJECTS LIMITED

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of J TAPARIA PROJECTS LIMITED for the quarter ended September 30, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
- 2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India(ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. 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 and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. K. Kankaria & Co. Chartered Accountants Firm Reg. No.: 321093E

R. K. Kankaria Partner

M. No. 082796

Place: Kolkata

Dated: 08th November, 2021

UDIN: 21082796AAAAJC7100

## J. TAPARIA PROJECTS LIMITED 3, SYNAGOUGE STREET, KOLKATA - 700 001

CIN: L74210WB1980PLC032979

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

	Quarter Ended on			Half Year	Year Ended		
Particulars	30-09-2021 30-06-2021 30-09-2020			30-09-2021	30-09-2020	31-03-2021	
, artistians	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I. Revenue From operations	0.000	0.000	0.000	0.000	5.000	5.398	
II. Other Income	0.095	0.070	0.000	0.165	0.000	5.770	
III. Total Income from operations (I + II)	0.095	0.070	0.000	0.165	5.000	11.168	
IV. Expenses	0.000	0.070	0.000	0.100	0.000	11.100	
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	
	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  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	
	1.819	0.000	0.000	1.963	0.990	8.275	
Other expenditure	3.090	1.396	2.198	4.486	3.306	12.932	
Total Expenses (IV)				(4.321)	1.694	(1.764	
V. Profit/(loss) before exceptional items and tax (I-IV)	(2.995)	(1.326)	(2.198)	0.000	0.000	0.000	
VI. Exceptional Items	0.000	0.000	0.000		1.694	(1.764	
VII. Profit/ (loss) before Tax (V-VI)	(2.995)	(1.326)	(2.198)	(4.321)	1.094	(1.704	
VIII. Tax expense :	0.000	0.000	0.000	0.000	0.000	0.000	
(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)	(2.995)	(1.326)	(2.198)	(4.321)	1.694	(1.764	
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		
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	-	
XIII. Profit/(loss) for the period (IX+XII)	(2.995)	(1.326)	(2.198)	(4.321)	1.694	(1.764	
XIV. Other Comprehensive Income							
A. (i) Items that will not be reclassifled to profit or loss	171.375	84.647	(103.895)	256.022	(24.217		
(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		
(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)	168.380	83.321	(106.093)	251.701	(22.523	(23.099	
and Other comprehensive Income for the period )			,		,	,	
XVI. Net Profit attributable to:		77. 55.00	12 /2-11				
A) Owners of the Company	(2.995)	(1.325)	(2.197)	(4.320)	1.696		
B) Non Controling Interest	(0.000)	(0.000)	(0.000)	(0.000)	(0.000	(0.003	
XVII. Other Comprehensive Income attributable to:					10.1.00		
A) Owners of the Company	170.053	84.493	(103.872)	254.546	(24.231		
B) Non Controling Interest	1.322	0.154	(0.023)	1.476	0.014	0.197	
XVIII. Total Comprehensive Income attributable to:							
A) Owners of the Company	167.058	83.168	(106.070)	250.226	(22.535	,	
B) Non Controling Interest	1.322	0.154	(0.023)	1.476	0.014	0.194	
XVI. Earnings per equity share (for continuing operation):							
(1) Basic (Rs.)	(0.018)		(0.014)	(0.027)			
(2) Diluted (Rs.)	(0.018)	(800.0)	(0.014)	(0.027)	0.010	(0.011	
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)	(0.014)	(0.027)	0.010	(0.01	
(2) Diluted (Rs.)	(0.018)	(0.008)	(0.014)	(0.027)	0.010	(0.01	
XIX. Paid-up Equity Share Capital	1620.000	1620.000	1620.000	1620.000	1620.000	1620.00	
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000	10.00	
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000		





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

	Q	Quarter Ended on			Half Year Ended on	
Particulars	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	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	-	-		- 2	2	
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%

#### UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

P. (1.)	As at 30-09-2021	As at 31-03-2021
Particulars	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	0.023	0.02
(b) Capital work-in-progress	0.000	0.00
(c) Investment Property	0.000	0.0
(d) Goodwill	1.838	1.83
(e) Other Intangible assets	0.000	0.0
(f) Intangible assets under development	0.000	0.0
(g) Biological Assets other than bearer plants	0.000	0.0
(h) Financial Assets		
(i) Investments	1809.387	1553.3
(ii) Trade receivables	0.000	0.0
(iii) Loans	0.000	0.0
(i) Deferred tax assets (net)	0.000	0.0
(i) Other non-current assets	0.000	0.0
Total Non-Current Assets :	1811.248	1555.2
CURRENT ASSETS		
(a) Inventories	0.000	0.0
(b) Financial Assets	1 1	
(i) Investments	0.000	0.0
(ii) Trade receivables	0.000	0.0
(iii) Cash and cash equivalents	7.204	6.9
(iv) Bank balances other than(iii) above	0.000	0.0
(v) Loans and Advances	0.010	0.0
(vi) Others (to be specified): Income Tax Refund Receivable	0.000	0.0
(c) Current Tax Assets (Net)	0.000	0.0
(d) Other current assets	0.575	2.0
Total Current Assets :	7.789	8.8
TOTAL ASSETS	1819.037	1564.2





EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1620.000	1620.000
(b) Other Equity	176.678	(73.548
(b) Non - Controlling Interest	5.187	3.711
Total Equity:	1801.865	1550.163
LIABILITIES		
Non-Current Liabilities	1	
(a) Financial Liabilities	1	
(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 (c))	0.000	0.000
(b) Other current liabilities	1.488	1.780
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
Total Current Liabilities :	1.488	1.780
TOTAL EQUITY AND LIABILITIES	1819.037	1564.204

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

(Rs. in Lakhs)

Statilient of Changes in Equity for the period chaca sour deptember, 2021		(NS. III Lakiis)
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) 30.09.2021 31.03.2021 B. Other Equity Profit on Sale o Amalgamatio Amalgamation Profit & Loss Av Profit & Loss A/c Equity Interest in Equity Interest in Reserve Subsidiary Subsidiary Balance at the beginning of the reporting period (34.278)25.922 (65.901)0.710 (12.746)25.922 (64.140)0.710 Changes in accounting policy or prior period errors 0.000 0.000 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 0.000 Total comprehensive Income for the year 254.546 (4.320)0.000 0.000 0.000 (1.764)0.000 Transfer to retained earnings 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 Any other change (to be specified) Created During the year 0.000 (21.532)0.000 0.000 0.000 0.000 0.003 0.000 Any other change (to be specified) Profit on Sale of Interest in Subsidary Balance at the end of the reporting period 220.268 25.922 (70.221)0.710 (34.278)25.922 (65.901) 0.710 **Total Other Equity** 176.678 (73.548)

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 consolidated 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 guarter ended on 30th September, 2021

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

5. Provision for Current Tax & Deferred Tax, if any will be considered at year end.

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 (Managing Director)

DIN: 05162937

Place: Kolkata Date: 08.11.2021



## J. TAPARIA PROJECTS LIMITED

(CIN:L74210WB1980PLC032979)

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

(Figures in F

		(Fig	gures in Rs)		
	<u>Particulars</u>	As at 30.09.2021		As at 31.03.2021	
A	<u>Cash Flow From Operating Activities</u> Net Profit Before Tax and Extraordinary Items		(4.321)		(1.764)
	Adjustment For:				
	Net (Gain)/Loss on fair valuation of Investments through OCI	0.020		/F 760)	
	Income form Associates Interest on IT Refund	0.020		(5.760)	
	Interest on 11 Kerund		0.020	_	(5.760
	Operating Profit Before Working Capital Changes		-4.300		(7.524
	Adjustment For:				
	(Decrease)/Increase in Other Current Assets	1.450		(0.375)	
	(Decrease)/Increase in Current Liabilities	(0.292)		0.058	
	(Decrease)/Increase in Loans and Advances	(0.010)			
			1.148		(0.317
	Cash Generated From Operating Activities		(3.152)		(7.841
	Less: Income Tax paid/(refund)				-
	Net Cash Outflow From Operating Activities	-	(3.152)		(7.841
В	Cash Flow From Investing Activities				
	Increase/ (Decrease) of Loans & Advances	-		- 1	
	Increase/ (Decrease) of Investments	-	220	-	
	Net Cash Inflow From Investing Activities		-		-
С	Cash Flow From Financing Activities				
	(Decrease)/Increase in Borrowings	3.423	3.423	(0.603)	(0.603
	Net Cash Flow From Financing Activities	=	3.423		(0.603
	Net Increase/(Decrease) in Cash & Cash Equivalent		0.271		(8.444
	Cash & Cash Equivalent At the Beginning of the Year		6.933		15.377
	Cash & Cash Equivalent at the End of the Year	-	7.204	1	6.933
1	Notes:  Reconciliation of cash and cash equivalents as per the cash flow statement				
	Particulars			As at30.09.2021	As at 31.03.202
	Cash & Cash Equivalents Comprise:				
	Cash on Hand			4.749	Marie Control
	Balance With Schedule Banks in current Account			2.455	
				7.204	6.933







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## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED INTERIM FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF J TAPARIA PROJECTS LIMITED

- We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of J TAPARIA PROJECTS LIMITED for the quarter ended September 30, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
- 2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and thus provide less assurance than an audit. 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 and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R. K. Kankaria & Co. Chartered Accountants Firm Reg. No.: 321093E

R. K. Kankaria Partner

M. No. 082796

Place: Kolkata

Dated: 08th November, 2021

UDIN: 21082796AAAAJD5792