### J. TAPARIA PROJECTS LIMITED

Date: - 17-11-2023

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

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

<u>Sub</u>: Clarification on Discrepancies in Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2023.

Dear Sir/Madam,

This is in response to your email dated 13<sup>th</sup> November, 2023 with reference to the Financial Results under Regulation 33 of SEBI (LODR) Regulations 2015.

We apologize for the missing page of Statement of Asset and Liabilities in the Consolidated Unaudited Financial Results for Quarter and half year ended on 30<sup>th</sup> September 2023.

We hereby re-submit the complete file of Standalone and Consolidated Unaudited Financial Results for the Quarter and half year ended on 30<sup>th</sup> September, 2023.

Kindly take a note of the same. Thanking you,

### For J Taparia Projects Limited

Sarvesh Manmohan Agrawal Digitally signed by Sarvesh Manmohan Agrawal Date: 2023.11.17 15:33:16 +05'30'

Sarvesh Manmohan Agrawal Managing Director DIN: 08766623

Contact No: +91 6352809543 CIN: L74210WB1980PLC032979 Website: www.jtapariaprojects.comEmail: jtaparia2008@gmail.com



CA. Ashok Thakkar CA. Rutvij Vyas

CA. Sanjay Bhatt

CA. S. H. Shastri CA Hemal Vaghani CA. Hiral Brahmbhatt

CA. Janak Shah CA. Hitesh Shah

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

# **VCA** & Associates

**Chartered Accountants** 

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA. VADODARA-390007 Gujarat.

PHONE: 0265 - 3100815, 2322046 +91 6353897874

MOBILE: +91 98250 48551 E-mail: artvca@gmail.com Website: www.vca-ca.com

Limited Review Report on the Unaudited Standalone Financial Results of J TAPARIA PROJECTS LIMITED for quarter and half year ended September 30, 2023 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 2023 and half year ended 30th September 2023

We have reviewed the accompanying statement of unaudited financial results of J TAPARIA PROJECTS LIMITED for the quarter ended 30th September 2023 and half year ended 30th September 2023 ("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 & ASSOC

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.

### **Other Matters**

- The comparative financial information of the Company for the quarter and year ended March 31, 2023 included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on this comparative financial information for the period ended 31<sup>st</sup> March 2023, 30<sup>th</sup> June 2023, and 30<sup>th</sup> September 2022 has expressed an unmodified opinion.
- Your attention is invited to Note No: 8 regarding the Disinvestment of 5 LLP.
- Your attention is invited to Note No: 10 regarding the error in the presentation

Our report on the Statement is not modified in respect of these matters.

VADODARA

For VCA & ASSOCIATES

**Chartered Accountants** 

FRN:114414W

**RUTVIJ VYAS** 

(Partner)

M.NO. 109191

UDIN: 23109191BGRJAR5396

Date: 07/011/2023 Place: Vadodara

### J Taparia Projects Limited 1, mall road (krudiram bose Sararii), 5-d Flodr, Kolkata-760000 Cini L74210W81980PL032979

#### Statement of Unavelted Standalone Financial Results for the Quarter and Helf year ended 50th September, 2023.

(Nupres in Lolds)

		Querter ended			Half Year ended		Year ended	
	Particulars	30th September, 2025 Unaudited	30th June, 2023 Unaudited	30th September, 2022 Unaudited	30th September, 2023 Unaudited	30th September, 2022 Unaudited	31ol March 2023 Audited (FY 22-23	
1	Revenue From Operations		•	5.00		5.00	12.6	
N	Other Income ***		89.81		89.81		0.0	
W	Total Income (I+II)		89.81	5.00	89.81	5.00	12.8	
N_	EXPENSES			and the second second second	VV.1243	- Contract - Contract		
	Cost of materials consumed		•		et 12 💉 17			
	Purchases of Stock-in-Trade							
	Changes in inventories of finished goods,			12 17	Heart Service	44.00	10.00	
200	Stock-in -Trade and work-in-progress	•	•			the commence of the	base successive St	
	Employee benefits expense	0.90	1.05	1.05	1.95	2.10	4.3	
	Finance costs	•	0.23	0.30	0.23	0.61	0.9	
Acres 1	Depreciation and amortization expense	•	•			•		
	Other expenses	2.88	6.03	4.47	8.92	6.22	1.4	
	Loss from Subsidiary LLPs	•	490.06		490.06			
	Total expenses (IV)	3.78	497.36	\$.83	501.15	8.93	12.5	
V	Profit/(loss) before exceptional items and and					4.95	0 0000	
- 5	extraordinary items and tax (III- IV)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	6.3	
N	Exceptional Items				/			
VI	Profit/(loss)before extraordinary items/Prior Period							
	Items and tax (V-VI)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.3	
VIII	Extraordinary Items/Prior Period Items					•	•	
CX	Profit before tax (VII - VIII)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.3	
x	Tax expense:						-	
•	(1) Current tax				•			
	(2) Deferred tax	•						
X	Profit (Loss) for the period from			7				
170.70	continuing operations (IX-X)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.3	
XX	Profit/(loss) from discontinued operations		*		CH 1			
XXX	Tax expense of discontinued operations	•	•	•	•		-	
MV	Profit/(loss) from Discontinued operations			TAY FROM LA			,	
MA	(after tax) (XII-XXII)		•	5000 ·	. 1			
XV	Profit/(loss) for the period (XI+XIV)	(3.78)	(407.56)	(0.83)	(411.34)	(3.93)	0.3	
XVI	Other Comprehensive Income (After Tax)			400000		ACT A DESTRUCTION OF THE OWNER.	and the second	
	A (i) Items that will not be reclassified to					des.		
	profit or loss		1,412.90	625.08	1,412.90	(1,126.80)	(2,347.8	
	(ii) Income tax relating to items that will							
	not be reclassified to profit or loss	•			- X	14		
	B (I) Items that will be reclassified to							
	profit or loss			· .		N#		
	(ii) Income tax relating to items that will		4		The second			
	be reclessified to profit or loss		•		and the same of the same	• .		
	Total other Comprehensive Income Net of Tax)		1,412.90	625.08	1,412.90	(1,126.80)	(2,347.8	
	Total Comprehensive Income for the						/	
·-	period Comprising Profit	1				4		
MYK	(Loss) and Other Comprehensive Income	1 1	0.000					
	for the period (XV +XVI)	(3,78)	1,005.34	624.25	1,001.56	(1,130.73)	(2,347.5	
	Paid up Equity Share Capital (No of Shares) (Face	162.00	162.00	162.00	162.00	162.00		
	Value: Rs. 10/- each )	202.00	350.00	,02.00	144.00	10200	162.0	
	Earnings per equity share (for continuing	VAS 14 3	to by a day	,	(acada) loc			
XVW	operation):(in Rs.)	L	erano(that is					
-	(1) Basic	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.0	
ø	(2) Diluted	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.0	
	Earnings per equity share (for discontinued		17.50	1272 51		STORGES - Marie	-	
XXX	operation):(in Rs.)		Company of the Company					
	(1) Basic		77.00		• •	· · · · · · · · · · · · · · · · · · ·		
CONTRACTOR .	(2) Deutod		9.5	AL ALVANOR OF THE PARTY OF THE	SEZ. TEOL A	Section 1		
-	Earnings per equity share(for discontinued	nerry and the		1	ACMINISTRATION OF SERVICE			
XX	& continuing operations)(in Rs.)			CONTRACTOR OF	10 mm			
-	(1) Basic	(0.02)	(2.52)	(0.01)	(2,54)	(0.02)	A STATE OF THE STA	
-	(2) Oliulod	(0.02)	(2.52)	(0.01)	(2.54)	(0.02)	0.0	
-	ILCI UNUSE	10.00	12:00/	14144/1	10.00	(0.04)	0.0	







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tote:		The state of the s	ATHOUGH APPRIES CONSERVATION FOR COLUMN AND ADDRESS OF THE COLUMN ASSESSMENT OF THE COLUMN ASSESSMENT OF THE COLUMN ASSESSMENT ASSESSMENT OF THE COLUMN ASSESSMENT AS					
1	the Board of Directors at their meeting held o	n 07.11.2023.	Half Year ended 50th September, 2025 have been reviewed by the Audit Committee and approved by					
3	These Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2015, read together with the Companies (Indian Accounting Standards ) Rules ,2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Sound of India (SES) (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.							
3	Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity full within a single operating segment.							
- 5	There are no Investor compleints pending as on September 30th, 2023							
7	During the period under review, there has been a change in the company's management.							
*	During the Reancial year under consideration, a Supplementary Agreement of LLP has been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company has recined as a partner from all the above five LLPs and the company has received an amount of its, 6,84,000/- 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 Moeting held on 28th June, 2023 and the resultant loss on investment has been recognised in the books as Loss from Subsidiery LLPs.							
•	The above financial results are also available of	on the Company's website www	lapariaprojects.com and BSE Limited's website www.bseindla.com					
****10	Particulars	Amount as on 30.06.2023	and the state of t					
	Revenue From Operations	89.81						
2000 No. 10000000	The amount of Rs 89.80679 which was inappr Income and there is no impact on EPS and Ass		rom operations during the quarter ended \$0.6.2023, flow the same has been rectified in show as other the period.					

Place: Vadodara Date: 07/11/2025

FOR AND ON SEHALF OF SOARD

Serven Manmohen Agraval Managing Director DIN: 08766623 Vrints Agerwal
Chief Plesectel Office
PAN: BNDPARESEQ





### 3 TAPARIA PROJECTS LIMITED 1, MALL ROAD (KHUDIRAM BOSE SARANI), 3rd FLOOR, KOLKATA-700060 ONI L74210W81900PL092979

### Unaudited Standalone Statement of Assets and Liabilities for Company as an 10th Sectionities, 2021

Perticulars	As at 30th September, 2025	(Rupees in Lath) As at \$1st Merch, 2023	
ASSETS	Unaudited	Audited	
MON-CURRENT ASSETS	The same of the sa	rangelle Marine and State Commission	
	Mariana mariana mariana da	Charles - Maring conservation and the collection of the collection	
(a) Property, plant and equiptment (b) Capital work-in -progress	0.02	0.00	
(c) Goodwill	State Control of the State of Control of the State of Control of C	<del> </del>	
(d) Other Intengible essets	0.55		
(e) Intangible assets under development	Control of the Control of the Adjustic of the Control of the Contr	and the state of t	
(f) Investments in subsidiary, Joint ventures and associate	and the same of th	and the second s	
(g) Non-current Financial Assets	the second secon	and the same of th	
(i) Non-current Investments	210.53	3,016.64	
(ii) Non-current Trade receivables	and the section of th	mile and a supplement	
(HI) Non-current Loans	Charles and the state of the second of the s	· · · · · · · · · · · · · · · · · · ·	
(Iv) Other Non-current financial assests	and the second of the second o	3,016.6	
Total neri-current financial essets	210.53	- oil an an arms and the state of the state	
(h) Dofferred tax assets (net)	961.25	a decree of the second second section of the second section sectio	
(i) Other non-current essets	1,172.39	3,016.6	
Total Non-Current Assets	8,4,4-72	and the state of t	
CURRENT ASSETS (a) Inventories	The same of the sa	Annual Color	
(a) inventories (b) Current financial assets		and the state of t	
(I) Current Investments	ANY CONTRACTOR OF THE PARTY OF	Substitute of the second section of	
(#) Trade receivables	0.000	63	
(II) Cash and cash equivalents	9,62		
(iv) Bank Balance other than cash and cash equivalents	the state of the s		
(v) Current Loans & Advances	the second secon	and the second s	
(vi) Other current financial assets	The second secon		
Total current financial essets	9,93	4-0	
(c) Current tax assets (net)	0.67	0.6	
(d) Other current assets	10.46	1,0	
Total Current Assets  Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred.	- Comment of the comm		
Non-current assets classified as neill for sale Regulatory delerral account dear palance and feature services  Lax Assets	*	3,023.77	
TOTAL ASSETS	1,182.87	3,000	
EQUITY AND LIABILITIES	The second secon		
QUITY AND DESIGNATION OF THE PROPERTY OF THE P	67, 55, WHO 1	\$3,000 Local Co.	
Equity attributable to owner of parent	Mile Service And Color	1,520.00	
(a) Equity share Capital	1,620.00	1,386.37	
(b) Other south	(437.86) 1,182.14	3,006.37	
Total Equity attributable to owner of parent	Liter	7.5.5.7	
(c) Non controlling Interest	1,182.54	3,006.37	
Total Equity	The state of the s		
LANLINES CONTRACTOR OF THE PROPERTY OF THE PRO	- executive		
Non-current Hobilities	The state of the s	15.81	
(a) Mon-current financial Rabilities	C 700	Control of the Contro	
(I) Borrowings (II) Lesse Liability	F 2000 TO 100 TO		
and the Children		15.81	
(III) Other non-current financial isolarius  Total non-current financial liabilities		ack bearing	
(b) Provisions	6.00	200	
(c) Deferred tax fiabilities (net)	- West of the Market State of the State of t	74 M	
(d) Deferred government grants			
(e) Other non-current liabilities Total non-current liabilities	6.00	15.51	
10 No. of the last		Terrando and	
Current Sobilicies	AND THE THE PARTY AND THE PART		
(a) Current Financial Nabilities	400	12.	
U) Borrowings		The state of the s	
(ii) Trade payleles	2		
file Other current financial liabilities Total current financial liabilities	- Ga	153	
The second secon			
(ii) Other current liabilities	No.		
(c) Provisions (d) Current Lax Kabilities (Net)	the state of the s	The section of the se	
· · · · · · · · · · · · · · · · · · ·	0.73	151	
	Complete the many mean relative many means.	WARREST STREET, STREET	
Unbificion directly associated with assets in disposal group classied as held for sale	the state of the s	Santa Carallel Santa Carallel	
Regidency deferral account credit balance and related deferred tax libility  Total Liabilities	A STATE OF THE PARTY OF THE PAR	17.36	
TOTAL EQUITY AND LIABILITIES	L142.87	3,023.72	

Place: Vadadara Data: 97/11/2023

VADODARA \* OF THE PRED ACCOUNTS

Managing Birector

poly 09 700-13

Vitade Agermel Chief Pleaschil Office PAN: BHOPARISING

### J TAPARIA PROJECTS LIMITED 1, MALL ROAD (KHUDIRAMI BOSE SARANI), 3rd FLOOR, KOLKATA-700000 CIN: L74210WB198QPLC032979

Unaudited Standalone Statement of Cash New Statement for the Questor and Hell year anded 20th September, 2023 (Rupees in Lakha) Half Year ended Year Ended 31st March, 2023 30th September, 2023 | 30th September, 2022 **Particulars** A. CASH FLOW FROM OPERATING ACTIVITIES Profit/(Loss) before Tax and exceptional Items (411.34) (3.93) 0.36 ion-cash Adjustment to reconcile Profit before tax to not cash flows Depreciation and amortization expense FCTR Interest & Dividend received Loss on Sale of Subsidiary 490,06 Other Comprehensive (Income)/Loss Loss/ (Profit) on sale of Investment CASH GENERATED BEFORE WORKING CAPITAL CHANGES 78.72 (3.93) 6.36 Adjustments for: CASH GENERATED FROM OPERATIONS Inventory Trade Receivable Loans & Advances - Current Other Current Assets 0.01 0.14 0.32 Other Non Current Assets (961,25) Trade Payables-Current Other Current Liabilities (0.09) 0.05 (0.80) Other Non Current Financial Assets Non-current Loans **Current -Provisions** Non Current -Provisions Other financial Liabilities-Current Other financial Assets-Current . **Current Tax** . Advance Tax Paid Taxes Paid ( net of refunds) IET CASH JUSED MY GENERATED FROM OPERATING ACTIVITIES (A) (883.33) (3.74) 0.59 LCASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment (0.59) Purchase of Intangibles Additions in WIP Proceeds from sale of property, plant and equipment Profit on Sale of Fixed Asset Proceeds from sale of Subsidiary Company 903.18 Maturity of bank deposits (having original maturity of more than 12 months) Interest Received IET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES (B) 902.59 CICASH FLOW FROM FINANCING ACTIVITIES Interest & Dividend Received Proceeds from long term borrowings • eds from lesue of compounding instrument Proceeds from short term borrowings 0.61 0.81 Share Application Money **Pending Investment Realis** ١٠, Dividend Paid . interest paid Fremium on Issue of Shees (15.81) Loan Repaid Proceeds from issue of shares (15.81) ET CASH (USED IN) GENERATED FROM FINANCING ACTIVITIES (C) 0.61 0.81 Net increase in Cash and Cash Equipolents (A+S+C) Add:Cash and Cash Equipolents at the beginning of the year Cash and Cash Equipolents at the end of the year 13.131

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

FOR AND ON BEHALF OF BOARD ARIA BROJECTS LIMITED

6.36

9.82

anmohan Agrawal

VADODARA

Managing Director DIN: 98766623 PROJEC PAN BHOPAGSSEQ

4.96

1.83

6.36

encial Officer





CA. Ashok Thakkar

CA. Rutvij Vyas CA. Sanjay Bhatt CA. S. H. Shastri CA Hemal Vaghani CA. Janak Shah CA. Hitesh Shah

CA. Hiral Brahmbhatt

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

# **VCA** & Associates

**Chartered Accountants** 

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Guiarat.

PHONE: 0265 - 3100815, 2322046 +91 6353897874

MOBILE: +91 98250 48551 E-mail: artvca@gmail.com Website: www.vca-ca.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors

### J TAPARIA PROJECTS LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of J TAPARIA PROJECTS LIMITED(the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 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, 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 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 person 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 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the unaudited financial information of the following subsidiaries, which has been reviewed and Certified by Management

Name of the Entity	Relation
SUVRIDHI VANIJYA LIMITED	Subsidiary
WATERLINK SUPPLIERS LIMITED	Subsidiary

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles 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.
- 6. We did not review the interim financial statements of 2 subsidiaries, included in the unaudited consolidated financial results, whose financial results have been certified by the management which reflect, total assets of Rs 285.585 Lakhs as at 30.9.2023 and total revenue of NIL for Quarter ended 30.9.2023 and NIL for the period from 1.04.2023 to 30.09.2023 net loss after tax of Rs 0.926 Lakhs for Quarter ended 30.9.2023 and net loss after tax of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023, total comprehensive loss of Rs 0.926 Lakhs for the quarter ended 30.9.2023 and total comprehensive loss of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023 respectively, and cashflow of Rs 5.178 Lakhs for the period from 1.04.2023 to 30.09.2023 as considered in the consolidated unaudited Financial Results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs 0.926 Lakhs for the Quarter ended 30.9.2023 and net loss after tax of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023, total comprehensive loss of Rs 0.926 Lakhs for the quarter ended 30.9.2023 total comprehensive loss of Rs 0.931 Lakhs for the period from 1.04.2023 to 30.09.2023 respectively, as considered in the consolidated unaudited financial results which is consolidated in the period under review . These interim financial results have been reviewed by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the management and the procedures performed by us as stated in paragraph 3 above. According



to the information and explanations given to us by the Parent's Management, these interim financial results are not material to the Group.

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 financial results / consolidated financial results furnished by the Management.

### **Other Matters**

- The comparative financial information of the Company for the quarter and year ended March 31, 2023, included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on this comparative financial information for the period ended 31<sup>st</sup> March 2023, 30<sup>th</sup> June 2023, and 30<sup>th</sup> September 2022 has expressed an unmodified opinion.
- Your attention is invited to Note No: 8 regarding the Disinvestment of 5 LLP.
- Your attention is invited to Note No: 11 regarding the error in the presentation

Our report on the Statement is not modified in respect of these matters.

VADODAR

For VCA & ASSOCIATES Chartered Accountants

FRN:114414W

RUTVIJ VYAS (Partner)

M.NO. 109191 UDIN: 23109191BGRJAS9275

Date: 07/11/2023 Place: Vadodara

# J TAPANA PROJECTS LIMITED 3, MALL ROAD (STUDINAM SOSE SARANG, SHE FLOOR, KOLKATA- 700680 CIN: L74216W61860PL082879

#### Statement of Consolidated Unaudited Pinancial Results for the Quarter and Half year ended 20th September, 2021

(Russian to Labble)

		carrie canada	Quarter ended		Half Your ended		Year ended
	Porticulors	30th September, 2023 UneudRed	30th June, 2023 Unit udited	30th September, 2022 Unaudited	30th September, 3023 Uneudited	30th September, 2022 Unsudited	31st March 2021 Audited (FY 22-23)
1	Revenue From Operations	ALCO THE ACT OF THE PARTY OF TH		\$.00		5.00	19.24
- II	Other Income		89.81		89.81	76.45	77.53
N	Total Income (I+II) EXPENSES	•	89.81	3.00	89.81	81.45	90.78
- 14	Cost of materials consumed	100	double		and the state of the state of		
	Purchases of Stock-in-Trade	•			Same Same	all and the second	
	Changes in inventories of finished mode.	-			*		-
	Stock-in -Trade and work-in-progress	1 . 1					
	Employee benefits expense	0.90	1.05		*	- :-	
	Finance costs	1	0.23	1.05 0.30	1.95 0.23	2.10 9.60	4.20 0.90
	Depreciation and amortization expense		0.23	0.30	0.23	9.60	0.90
	Other expenses	3.81	6.04	4.56	9.85	8.26	10.19
_	Loss from Subsidiary LLPs Total expenses (IV)		490.06		490.06		
	Profit/(loss) before exceptional items and and	4.71	497.37	5.91	\$02.08	10.97	15.29
· V	extraordinary froms and tax (III-IV)						
VI	Exceptional Items	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
VI	Profit/(loss)before extraordinery items/Prior Period	-	•	•	•	·	·
1,545	Items and tax (V-VI)	(4.71)	(407.56)	(0.91)	///		75.49
VIII	Extraordinary Items/Prior Period Items	14./1	(407.56)	(0.91)	(412.27)	70.48	/3.49
EX	Profit before tax (VII - VIII)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
*	Tax expense:		1.0,20	(5.51)	1440.07)		
	(1) Current tax				- 4		
	(2) Deferred tax						
30	Profit (Loss) for the period from continuing operations (D/-X)	2200					
701	Profit/(loss) from discontinued operations	(4.71)	(407.56)	(0.91)	(412.27)	70.48	75.49
XXX	Tax expense of discontinued operations		:	•	•		<u> </u>
XIV	Profit/(loss) from Discontinued operations	-		•			·
XIV	(after tax) (XII-XIII)	1 .1					
XV	Profit/(loss) for the period (XI+XIV)	(4.71)	(407.56)	(0.91)	(412.27)	70.48	73.49
#W	Other Comprehensive Income (After Tax)			(	1/		
	A (1) Boms that will not be reclessified to						
	profit or loss	•	1,412.90	'649.22	1,412.90	(1,173.38)	(2,481.84)
	(ii) income tax relating to items that will not be reclassified to profit or loss	1	48			4	
_	8 (i) Items that will be reclassified to	19 - 10 to 10 to 10			***		
	profit or loss					. 1	
	(ii) Income tax relating to Items that will						<u> </u>
	be reclassified to profit or loss		<b>(4</b> )		•	-	
	Total other Comprehensive Income Net of Tax)		1,412.90	649,22	1,412.90	(1,173.38)	(2,481.84)
	Total Comprehensive Income for the						
-KVII	period Comprising Profit	1	1		1		- 1
	(Loss) and Other Comprehensive Income	(4.71)	1,005.34	648.31	1,000.63	70.00.00	
20/00	for the period (XV +XVI) Net Profit attributable to:	(4.72)	1,003-34	040.31	1,000.63	(1,102.90)	(2,406.35)
	A) Owners of the Company	7. 1	C THURST THE CO.	(0.91)	er i francisch	70.48	75.49
	8) Non Controlling Interest					74.4	(0.00)
XIX	Other Comprehensive Income attributable to:		a second				10.00/
	A) Owners of the Company			649.02	Manager and the same	(1,172.99)	(2,480.71)
	8) Non Controlling Interest	1		0.20		(0.39)	(1.13)
XX	Total Comprehensive Income attributable to:			2.22		1015 1020	
	A) Owners of the Company			648.11	1	(1,102.50)	(2,405.22)
	6) Non Controlling Interest	-	V-1840/00/1919	LAN PA	to which the	(0.39)	(1.13)
	Paid up Equity Share Capital (No of Shares) (Face	162.00	142.00	162.00	162.00	162.00	162.00
	Value: Rs. 10/- esch ) Earnings per equity share (for continuing			2-14-17-17-17-17-17-17-17-17-17-17-17-17-17-			
100	operation): (in Rs.)	f.,				1	
	(1) Basic	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47
	(2) Diluted	(0,03)	(2.52)	(0.01)	(2.54)	044	0.47
-	Earnings per agulty share (for discontinued	Sant Control	10	4	And exhibition of spiles	100	
XXXX	operation):(in Rs.)			Company of the Compan			
rgardon so	(1) Bosic	SKARTHREY SPIRE SERVE	Environment and Section 1	debelan nas desc	- SOURCE - COLOR		
	(2) Olluted	70	STORY.	-13 (3)(1-17)	O I necture	*	
DUIL	Earnings per equity share[for discontinued	, N	138 9845.5	2/16/54			Action and the second
	& continuing operations)(in Rs.)			l	1		-
	(1) Basic	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47
	(2) Offuted	(0.03)	(2.52)	(0.01)	(2.54)	0.44	0.47
- 1	to the second of		The second second	On 2005			







1	let . On hamman of the made of the second of		starting the first of the first of the same of the first or an advanced and a second second	and the first that the second state of the sec				
	Directors at their meeting held on 07.11.2023.	Quarter and Half Yea	r ended 30th September, 2023 have been review	red by the Audit Committee and approved by the Board of				
2	These Financial results have been prepared in eccordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 139 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2013 (as amended) and inquirement of Regulation 23 of the Securities and Exchange Board of India (SEB) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended,							
1	The previous period figures have been regrouped/reclessified wherever required to conform to the current year's presentation.							
•	The Security auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 23 of the SEM (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 or		', the Company's business activity fall within a sir	gle operating segment.				
6	There are no investor complaints pending as on Septi	ember 30th, 2023		The state of the s				
7	During the period under review, there has been a cha	nee in the company's	management					
•	retired as a pertner from all the above five LLPs and the company by passing a Board Resolution in the Bo	he comepny has recel and Meeting held on 2	ved an emount of Rs. 6,54,000/- enly in respect of Buh June, 2023 and the resultant loss on investme	te five LLPs on 28th June, 2023 whereby the company has f each of the five LLPs. The same had been duly approved to not has been recognised in the backs as Less from				
9	The above Quarter and Half Year Consolidated Financial	iel Results include 2 st	ubsidairles financial results. The Total Loss is amou	inted to Rs. 0.926 Lakhs for the Queter ended 30.09,2023.				
10	The above financial results are also available on the C	company's website wi	rw.jtapariaprojects.com and BSE Limited's website	WWW.bseindia.com				
***11	Particulars	Amount 44 on 30.06.2023						
	Revenue From Operations	89.83		023, Nove the same has been rectified to show as other				
	Income and there is no impact on EPS and Assets or L Place: Vededorn Date: 07/11/2023	Jabilities for the respon	ctive period.					
			FOR AND ON BEHINE OF BOARD	Visus 30.				





## J TAPARIA PROJECTS LINITED IDMANI BOSE SARANI, SIE FLOOR, EDUKATA- 70000 CINI L74210WS 1888PLC852978

Perikulan	As at 30th September, 2023	(Rupees in Lakie As at 31st Merch, 2023
Particulary	Unsudited	Audited
with the second	to a supply the same of the same of the	
HON-CURRENT ASSETS	and the second second second second second second	And the state of t
(a) Property, plant and equiptment	0.02	0.0
(b) Capital work-in-progress	the second secon	
(c) Goodwill		1.0
(d) Other Intergible essets	0.59	
(e) Intergible sesets under development	in the second second	
(f) investments in subsidiary, joint ventures and essociate	the same of the sa	
(a) Non-current Financial Assets (i) Non-current Investments	364.45	2,034.70
(II) Mon-current Trade receivables	391.13	-
(III) Non-current Leans		
(h) Other Non-current financial assests		
Total non-current financial assets	364,45	2,934.70
(h) Defferred tex essets (net)		
(I) Other non-current assets	1,071.45	1 - 1
Total Non-Current Assets	1,436.51	2,936.56
CURRENT ASSETS	and the second second second second	
(a) Inventories	-	
(b) Current finencial assets	A Branch Company	
(I) Current Investments (II) Trade receivables		- A - 27 - A
(M) Cash and cash equivalents	15.00	16.73
(Iv) Bank Balance other than cash and cash equivalents		•
(v) Current Loans & Advances	10 Lg	
(vi) Other current financial assets		16.73
Total current finencial assets	15.00	16.75
(c) Current tox ossets (net)	•	111.06
(d) Other current essets Total Current Assets	0.96	127.79
Non-current accets classified as held for sale Regulatory deferral account debit balance and		The problem while
related deferred tax Assets		200 To 100
TOTAL ASSETS	1,452.47	3,044.35
EQUITY AND MABILITIES		
EQUITY		
Equity attributable to owner of parent [e] Equity share Capital	1,620.00	1,620.00
(b) Other equity	(168.37)	1,422.82
Total Equity attributable to owner of parent	1,451.63	3,042.82
(c) Non controlling Interest		4.09
Total Equity	1,451.63	3,046.90
LIABILITIES		
Mon-current Rebilites		
(a) Hon-current Snancial Mobilities (ii) Borrowings		15.81
(II) Lacce Liability		
(III) Other non-current financial flabilities		
Total non-current financial Neblikles		15.83
(b) Provisions		100
(c) Deferred tax liabilities (not)	0.00	•
(d) Deferred government grants (e) Other non-current liabilities	<del></del>	
Tetal non-current Nebilities	0.00	15.01
Current Robilities		
(a) Current Financial Hebilities		
(I) Borrowings	· / - / - / - / - / - / - / - / - / - /	-
(II) Trade paybles		
(III) Other current financial kehilities Total current financial Habilities	•	
(b) Other current liabilities	0.83	10
(c) Provisions	4.5	- 145
(d) Current tax Bobilities (Hat)	1 S S S S S S S S S S S S S S S S S S S	
(e) Deferred government grants		
Total current libilities	0.83	1.03
700		
stricties directly associated with assets in disposal group classied as held for sale	964	
egulutary deferral account credit belance and seleted deferred tax libility  Total Liabilities	T PARTY TO THE TANK T	- The Thirty of
TOTAL EQUITY AND LIABILITIES	1.452.47	17.45
IVIA SQUIT NIV LABORIO	749741	3,064.35

Place: Vadadary Date: 67/11/2023





## I TAPARIA PROJECTS LIMITED JORAAN BOSE SARANI), SHE PLOOR, ROLKATA- 7 CM: L74218WB1988PLOB32978

Unaudhed Consolidated Statement of Cosh flow Statement for the Courter and Helf year anded 50th September, 2023 (Ruport in L Year Ended					
	Half Yes	Half Year ended			
Perilculan	S0th September, 2023	30th September, 2022 Unaudited	31st March, 202 Audited		
CASH FLOW FROM OPERATING ACTIVITIES	Unavaries		7		
ofk/(Loss) before The and exceptional Items	(412.27)	70.48	,,		
or-cash Adjustment to recencile Profit before tax to not cash floric					
Depreciation and amortization supersa					
PCTR	1 -	* ]			
	1 1	* 1	(75		
Interest & Dividend received	1	1	(/)		
Income from Associate	200.06				
Loss on sale of Subsidieries	(89.81)	(1,173.30)			
Other Demprehensive (Income)/Loss	[47.47]				
Loss/ (Profit) on sale of Bred assets	(12.02)	(1,102.89)	(a		
ASH GENERATED BEFORE WORKING CAPITAL CHANGES	(				
djustments for:	1	i i			
ASH GENERATED FROM OPERATIONS	4				
Brientory	1 51		2.5		
Trade Receivable	1 :1				
Leans & Advances - Current		(90.44)	(109		
Other Current Assets	110.10	, ,			
Other Non Current Assets	(1,071.45)				
Trade Payables-Current		0.05	(a.		
Other Current Usbilities	(0.80)	7			
Other Non Current Financial Assets		(0.01)			
Non-current Loons		10.443			
Current -Provisions	1 *1				
Nen Current -Previsions					
Other financial Liabilities-Current					
Other Spancial Assets-Current	1 .1	5			
Current Tax			9.€		
Advance Tax Pold		5.1			
Times Paid ( not of refunds)	4	44 442 201	(110.2		
HET CASH (USED MY) GENERATED FROM OPERATING ACTIVITIES (A)	(974.17)	(1,193.30)	1		
•					
LCASH PLOW FROM INVESTING ACTIVITIES		₩.	•		
Purchase of property, plant and equipment	(0.59)		•		
Purchase of Assets	1	•			
Additions in WIP					
Preceds from sale of property, plant and equipment	1 -1				
Proceeds from sale of Intangible Assets	988.84	1,192.94	116.4		
Proceeds from Sale of Subidiaries	, ,,,,,		•		
Meterity of bank depocks (having original maturity of more than 12 months)	1 .1				
Interest Received	988.25	1,192.94	116.4		
NET CASH FLOW (LISED IND) GENERATED FROM INVESTING ACTIVITIES (8)	2 17 17 1				
CASH FLOW FROM FINANCING ACTIVITIES	1	. 1	3		
Interest & Dividend Received		: 1			
Proceeds from long term isorrowings	*				
Proceeds from Issue of compounding instrument	1 -1	0.61	0.8		
Proceeds from short term borrowings	*	0.51			
Share Application Money	*				
Fending Investment Resilied	1	- 1	-		
Lean Repaid	(15-81)	a. I			
Dividend Pold	- 1	*	:		
Internet paid		2			
Francisco de Shares					
and the least of theret	-				
SET CASH (USED BY) GENERATED FROM FINANCING ACTIVITIES (C)	(15.81)	0.61	0.81		
The state of the s		5-27	1000		
Het increase in Cash and Cash Equivalents (A+8+C)	(1.74)	0.25	7.0		
Lidd:Cash and Cash Equivalents at the beginning of the year	16.73	9.70	9.7		
Cash and Cash Equivalents at the end of the year	15.00	9.95	36.75		

