

J. Taparia Projects Limited

Date: 08.02.2023

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

Sub: Revised Submission of following documents for the quarter and nine months ended 31st December, 2022 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

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

Dear Sir/Madam,

With reference to above and your mail dated 6th February, 2023, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Standalone & Consolidated Un-audited Financial Results** for the quarter and nine months ended 31st December, 2022 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report by the Statutory Auditors on Standalone & Consolidated Un-audited Financial Results** for the quarter and nine ended on 31st December, 2022 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

The Board Meeting commenced at 1:40 p.m. and concluded at 3:30 p.m.

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 :

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

33, BRABOURNE ROAD, 3RD FLOOR,

KOLKATA -700 001

Phone : 2242-5812, 9836121421 (O)

E-mail : rajesh.kankaria@gmail.com

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

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

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **J TAPARIA PROJECTS LIMITED** for the quarter ended December 31st, 2022, 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

RAJESH
KUMAR
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R. K. Kankaria
Partner
M. No. 082796

Place: Kolkata
Dated: 4th February, 2023

UDIN: 23082796BGYJKN4810

J. TAPARIA PROJECTS LIMITED
3, SYNAGOUGE STREET, KOLKATA - 700 001
CIN : L74210WB1980PLC032979

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0 000	5 000	5 000	5 000	5 000	11 862
II. Other Income	0 024	0 000	0 000	0 024	0 135	0 159
III. Total Income from operations (I + II)	0 024	5 000	5 000	5 024	5 135	12 021
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	3 150	3 150	4 200
Finance Costs	0 302	0 302	0 262	0 907	0 685	1 054
Depreciation and Amortisation Expenses	0 000	0 000	0 000	0 000	0 000	0 000
Other expenditure	0 444	4 474	4 765	6 668	6 511	7 322
Total Expenses (IV)	1 796	5 827	6 077	10 725	10 346	12 576
V. Profit/(loss) before exceptional items and tax (I-IV)	(1 773)	(0 827)	(1 077)	(5 702)	(5 211)	(0 554)
VI. Exceptional Items	0 000	0 000	0 000	0 000	0 000	0 000
VII. Profit/(loss) before Tax (V-VI)	(1 773)	(0 827)	(1 077)	(5 702)	(5 211)	(0 554)
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)	(1 773)	(0 827)	(1 077)	(5 702)	(5 211)	(0 554)
X. Profit/(loss) from discontinued operations	0 000	0 000	0 000	0 000	0 000	0 000
XI. Tax expenses of discontinued operations (after tax) (X-XI)	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)	(1 773)	(0 827)	(1 077)	(5 702)	(5 211)	(0 554)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	(608 048)	625 079	1014 209	(1734 845)	1094 452	3724 399
(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	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) and Other comprehensive Income for the period	(609 821)	624 253	1013 132	(1740 546)	1089 240	3723 845
XVI. Earnings per equity share (for continuing operation)						
(1) Basic	(0 011)	(0 005)	(0 007)	(0 035)	(0 032)	(0 003)
(2) Diluted	(0 011)	(0 005)	(0 007)	(0 035)	(0 032)	(0 003)
XVII. Earnings per equity share (for discontinued operation)						
(1) Basic	0 000	0 000	0 000	0 000	0 000	0 000
(2) Diluted	0 000	0 000	0 000	0 000	0 000	0 000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0 011)	(0 005)	(0 007)	(0 035)	(0 032)	(0 003)
(2) Diluted	(0 011)	(0 005)	(0 007)	(0 035)	(0 032)	(0 003)
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)	0 000	0 000	0 000	0 000	0 000	3733 890

Part II

Select Information for the Quarter and Nine Months ended on 31st December, 2022

	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	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	-	-	-	-	-	-
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%



Investors Complaint	As at 31/12/2022
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 04th February 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Nine Months 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. No Investors complaint remains pending at the quarter ended on 31st December 2022.

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


4. Provision for Current Tax Liability and Deferred Tax Liability, if any will be considered at year end.

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

6. 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 : 04.02.2023



R. K. KANKARIA & CO.

Chartered Accountants

33, BRABOURNE ROAD, 3RD FLOOR,

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Phone : 2242-5812, 9836121421 (O)

E-mail : rajesh.kankaria@gmail.com

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

**TO THE BOARD OF DIRECTORS OF
J TAPARIA PROJECTS LIMITED.**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **J TAPARIA PROJECTS LIMITED** (the "Holding Company") and its Subsidiaries for the quarter ended December 31st, 2022 ("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").
2. This Statement, which is the responsibility of the Management and approved by the 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the entities as mentioned in the Annexure I attached.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 results of 7 subsidiaries included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of ₹8,31,12,579/- as at December 31st, 2022 and total revenues of ₹1,21,480 and ₹77,66,528/-, total net profit/(loss) after tax of ₹1,03,190/- and ₹75,44,217/- and total comprehensive income / (loss) of (₹28,54,810)/- and (₹71,783/-), for the quarter ended December 31st, 2022 and for the period from April 1, 2022 to December 31st, 2022, respectively as considered in the consolidated unaudited financial results. 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



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reports of the management and the procedures performed by us as stated in paragraph 3 above.

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.

7. The consolidated unaudited financial results includes the interim financial results of 7 subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of ₹8,31,12,579/- as at December 31st, 2022 and total revenues of ₹1,21,480 and ₹77,66,528/-, total net profit/(loss) after tax of ₹1,03,190/- and ₹75,44,217/- and total comprehensive income / (loss) (₹28,54,810)/- and (₹71,783/-) for the quarter ended December 31st, 2022 and for the period from April 1, 2022 to December 31st, 2022, respectively, as considered in the consolidated unaudited financial results. 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 conclusion on the Statement is not modified in respect of the above matter.

For R. K. Kankaria & Co

Chartered Accountants

Firm Registration No. 321093E

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R. K. Kankaria

Partner

Membership No. 082796

Place: Kolkata

Date: 4TH February, 2023

UDIN: 23082796BGYJKO9954



R. K. KANKARIA & CO.

Chartered Accountants

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Annexure I

List of entities included in unaudited consolidated financial results.

S. No.	Name of Entities	Relationship
1	Suvridhi Vanijya Limited	Subsidiary
2	Waterlink Suppliers Limited	Subsidiary
3	Coolhut Traders LLP	Subsidiary
4	Fabert Merchandise LLP	Subsidiary
5	Footflash Trading LLP	Subsidiary
6	Gabarial Enclave LLP	Subsidiary
7	Gritty Marketing LLP	Subsidiary

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0 000	5 000	5 232	5 000	5 232	12 599
II. Other Income	1 238	0 000	0 020	77 688	0 185	0 410
III. Total Income from operations (I + II)	1.238	5.000	5.252	82.688	5.417	13.009
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	3 150	3 150	4 200
Finance Costs	0 302	0 302	0 262	0 907	0 685	1 054
Depreciation and Amortisation Expenses	0 000	0 000	0 000	0 000	0 000	0 000
Other expenditure	0 509	4 559	4 859	8 773	6 821	8 243
Total Expenses (IV)	1.861	5.912	6.171	12.830	10.656	13.497
V. Profit/(loss) before exceptional items and tax (I-IV)	(0 623)	(0 912)	(0 919)	69 858	(5 239)	(0 488)
VI. Exceptional Items	0 000	0 000	0 000	0 000	0 000	0 000
VII. Profit/ (loss) before Tax (V-VI)	(0 623)	(0 912)	(0 919)	69 858	(5 239)	(0 488)
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)	(0 623)	(0 912)	(0 919)	69 858	(5 239)	(0 488)
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)	(0 623)	(0 912)	(0 919)	69 858	(5 239)	(0 488)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	(637 628)	649 219	1033 249	(1811 005)	1289 271	3903 579
(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	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) and Other comprehensive Income for the period)	(638 251)	648 308	1032 331	(1741 147)	1284 032	3903 091
XVI. Net Profit attributable to:						
A) Owners of the Company	(0 622)	(0 911)	(0 918)	69 860	(5 238)	(0 486)
B) Non Controlling Interest	(0 001)	(0 000)	(0 000)	(0 001)	(0 000)	(0 002)
XVII. Other Comprehensive Income attributable to:						
A) Owners of the Company	(637 380)	649 017	1033 090	(1810 365)	1287 636	3902 074
B) Non Controlling Interest	(0 248)	0 203	0 160	(0 639)	1 636	1 505
XVIII. Total Comprehensive Income attributable to:						
A) Owners of the Company	(638 002)	648 105	1032 171	(1740 506)	1282 397	3901 587
B) Non Controlling Interest	(0 249)	0 202	0 159	(0 641)	1 635	1 504
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0 004)	(0 006)	(0 006)	0 431	(0 032)	(0 003)
(2) Diluted	(0 004)	(0 006)	(0 006)	0 431	(0 032)	(0 003)
XVII. Earnings per equity share (for discontinued operation)						
(1) Basic	0 000	0 000	0 000	0 000	0 000	0 000
(2) Diluted	0 000	0 000	0 000	0 000	0 000	0 000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0 004)	(0 006)	(0 006)	0 431	(0 032)	(0 003)
(2) Diluted	(0 004)	(0 006)	(0 006)	0 431	(0 032)	(0 003)
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)	0 000	0 000	0 000	0 000	0 000	3828 038



Select Information for the Quarter and Nine Months ended on 31st December, 2022

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	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	-	-	-	-	-	-
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%

Investors Complaint	As at 31/12/2022
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 04th February 2023. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Nine Months 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. No Investors complaint remains pending at the quarter ended on 31st December 2022.
3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.
4. Provision for Deferred Tax Liability and Current Tax Liability, if any will be considered at year end.
5. Company has only one segment & hence no separate segment result has been given.
6. 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 : 04.02.2023