

J. TAPARIA PROJECTS LIMITED

Date:- 14th February, 2024

To,
Department of Corporate Services,
BSE Ltd.,
Ground Floor, P.J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

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

Sub: Submission of standalone and consolidated unaudited financial results for the quarter and nine months ended on 31st December, 2023.

Dear Sir/Madam,

The Board of Directors of the company at its meeting held today i.e. **Wednesday, 14th February, 2024** has considered and approved the Standalone un-audited financial results of the company for the quarter and nine months ended on 31st December, 2023 as recommended by the Audit Committee along with the Limited Review Report therein.

The consolidated un-audited financial results were applicable to the company from the period 01st April, 2023 to 30th September, 2023. From 01st October, 2023, the consolidated financial results are not applicable to the company on account of disposal of remaining investment in subsidiaries w.e.f 1st October 2023. Hence, the company has approved the standalone un-audited financial results.

In this connection, we are enclosing herewith the following documents:

1. Copy of Limited Review reports of the statutory auditors of the company.
2. Copy of the standalone unaudited financial results of the company for the quarter and nine months ended on 31st December, 2023.

The meeting of the Board of Directors commenced at 7:10 p.m. and concluded at 7:55 p.m.

Kindly take a note of the same.

Thanking you,

For J. Taparia Projects Limited

Sarvesh
Manmohan
Agrawal



Digitally signed by
Sarvesh Manmohan
Agrawal
Date: 2024.02.14 20:09:26
+05'30'

Sarvesh Manmohan Agrawal

Managing Director

DIN: 08766623

Registered Office: 4A, Council House Street, MMS Chambers, 1st Floor, Room No. D, Council House Street, Near Olisa Reality, Opposite Raj Bhavan, Kolkata – 700 001, West Bengal, India

Corporate Office: 306, 3rd Floor, Urban 2, Bhayli, Vadodara- 390 007 Gujarat.

Contact No: +91 7600094367 CIN: L74210WB1980PLC032979

Website: www.jtapariaprojects.com

Email: jtaparia2008@gmail.com



VCA & Associates

Chartered Accountants

CA. Ashok Thakkar CA. S. H. Shastri CA. Janak Shah
CA. Rutvij Vyas CA Hemal Vaghani CA. Hitesh Shah
CA. Sanjay Bhatt CA. Hiral Brahmhatt

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

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN
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Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for Third Quarter and Nine Months ended on 31st December, 2023 of J TAPARIA PROJECTS LIMITED 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 Unaudited Standalone Financial Results for Third Quarter and Nine months ended on 31st December, 2023

We have reviewed the accompanying statement of unaudited financial results of J TAPARIA PROJECTS LIMITED for the third quarter and nine months ended on 31st December 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which are 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements 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 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.

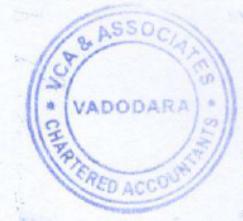
Our conclusion is not modified in respect of this matter.

Emphasis of Matter

- Your attention is invited to Note No. 8 regarding the disposal of Investment in Subsidiaries, LLPs
- Your attention is invited to Note No. 9 regarding the disposal of Investment in Subsidiaries through donation
- Your attention is invited to Note No. 10 regarding not presenting Consolidated Financial results.

Other Matters

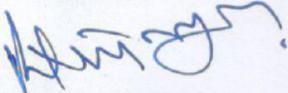
- The comparative financial information of the Company for the quarter ended December 31, 2022 and year ended March 31, 2023 included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on these comparative financial information for the period ended 31st Dec 2022 & 31st March 2023, has expressed an unmodified opinion.



- 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.

For VCA & ASSOCIATES
Chartered Accountants
FRN:114414W



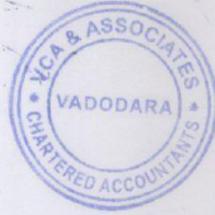
CA RUTVIJ VYAS
(Partner)

M.NO. 109191

UDIN:24109191BJZYWH8136

Date: 14-02-2024

Place: Vadodara



J TAPARIA PROJECTS LIMITED

CIN: L74210WB1980PLC032979

Registered Office: 4A, Council House Street, MMS Chambers, 1st Floor, Room No. D, Council House Street,

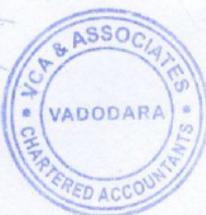
Corporate Office: Office No. 306, 3rd Floor, Urban 2, Bhayli, Vadodara, Gujarat- 390007

Email ID: jtparia2008@gmail.com / Website: www.jtpariaprojects.com / Tel No.: +91 760094367

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2023

(Rupees in Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31st December, 2023 Unaudited	30th September, 2023 Unaudited	31st December, 2022 Unaudited	31st December, 2023 Unaudited	31st December, 2022 Unaudited	31st March 2023 Audited (FY 22-23)
I Revenue From Operations	15.00	-	-	15.00	5.00	12.87
II Other Income ***	0.03	-	0.02	89.83	0.02	0.02
III Total Income (I+II)	15.03	-	0.02	104.83	5.02	12.89
IV EXPENSES						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	-	-	-
Employee benefits expense	2.91	0.90	1.05	4.86	3.15	4.20
Finance costs	-	-	0.30	0.23	0.91	0.90
Depreciation and amortization expense	0.35	-	-	0.35	-	-
Other expenses	5.92	2.88	0.44	14.84	6.67	7.43
Loss from Subsidiary LLPs on disposal (Note No 8)	-	-	-	490.06	-	-
Loss on disposal of Investment through donation (Note No 9)	210.52	-	-	210.52	-	-
Total expenses (IV)	219.70	3.78	1.80	720.85	10.73	12.53
V Profit/(loss) before exceptional items and extraordinary items and tax (III- IV)	(204.67)	(3.78)	(1.77)	(616.01)	(5.70)	0.36
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	(204.67)	(3.78)	(1.77)	(616.01)	(5.70)	0.36
VIII Extraordinary Items/Prior Period Items	-	-	-	-	-	-
IX Profit before tax (VII - VIII)	(204.67)	(3.78)	(1.77)	(616.01)	(5.70)	0.36
X Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	(0.05)	-	-	(0.05)	-	-
XI Profit (Loss) for the period from continuing operations (IX-X)	(204.62)	(3.78)	(1.77)	(615.97)	(5.70)	0.36
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	(204.62)	(3.78)	(1.77)	(615.97)	(5.70)	0.36
XVI Other Comprehensive Income (After Tax)						
A (i) Items that will not be reclassified to profit or loss	-	-	(608.05)	1,412.90	(1,734.85)	(2,347.88)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other Comprehensive Income Net of Tax	-	-	(608.05)	1,412.90	(1,734.85)	(2,347.88)
XVII Total Comprehensive Income for the period comprising Profit (Loss) and Other Comprehensive Income for the period (XV+XVI)	(204.62)	(3.78)	(609.82)	796.93	(1,740.55)	(2,347.52)
Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	162.00	162.00	162.00	162.00	162.00	162.00
XVIII Earnings per equity share (for continuing operation): (In Rs.)						
(1) Basic	(1.26)	(0.02)	(0.01)	(3.80)	(0.04)	0.00
(2) Diluted	(1.26)	(0.02)	(0.01)	(3.80)	(0.04)	0.00
XIX Earnings per equity share (for discontinued operation): (In Rs.)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XX Earnings per equity share (for discontinued & continuing operations) (In Rs.)						
(1) Basic	(1.26)	(0.02)	(0.01)	(3.80)	(0.04)	0.00
(2) Diluted	(1.26)	(0.02)	(0.01)	(3.80)	(0.04)	0.00



Note:

- 1 The Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2024.
- 2 These Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (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.
- 5 Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a single operating segment.
- 6 There are no Investor complaints pending as on December 31st, 2023.
- 7 During the period under review, there has been a change in the company's management.
- 8 During the financial year 2011-12, the company had made an investment of ₹ 1,04,36,025/- each in five companies namely Coolhut Traders Limited, Fabert Merchandise Limited, Footflash Trading Limited, Gabarial Enclave Limited, and Gritty Marketing Limited to acquire 100% holding viz. 70,000 equity shares of Rs. 10/- each in each of the five companies. All the companies, thereafter have been converted to Limited Liability Partnership in the financial year 2018-19. Consequently, the investments made was converted into capital contributions to the tune of ₹1,04,36,025/- in each LLP respectively.
- 9 During the financial 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 retired as a partner from all the above five LLPs and the company has received an amount of ₹6,94,000/- 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 Meeting held on 28th June, 2023 and the Special resolution passed at AGM dt. 07-08-2023. The resultant loss on investment has been recognised in the books as Loss from Subsidiary LLPs.
- 10 The Company has disposed-off investment in subsidiaries namely Suvridhi Vanijya Private Limited and Waterlink Suppliers Limited w.e.f 01.10.2023 through a donation, amount of Book value Rs. 2,10,52,000 and the same has been reflected in the amount of loss stated above.
- 11 In view of the Note 9 above, Consolidated Financial results (Unaudited) were available from 1st April 2023 to 30th September 2023 and after 30th September 2023 consolidated financial results were not applicable to the company. Hence for the Quarter ended 31st December 2023 the company has adopted only standalone financial results.

Particulars	Amount as on 31.12.2023
*** Revenue From Operations	89.81 Lakhs

11 The amount of Rs 89.80879 which was inappropriately reflected as revenue from operations in the first quarter during the 9 Months ended 31-12-2023, Now the same has been rectified to show as other income and there is no impact on EPS and Assets or Liabilities for the respective period.

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

Place: Vadodara
Date: 14/02/2024



FOR AND ON BEHALF OF BOARD
J TAPARIA PROJECTS LIMITED

(Signature)
Sarvesh Manojkumar Agrawal
Managing Director
DIN: 08766623



(Signature)
Vrinda Agarwal
Chief Financial Officer
PAN: BNDPA0358Q