

# J. TAPARIA PROJECTS LIMITED

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Date:- 13<sup>th</sup> July, 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 unaudited standalone financial results of the company for the quarter ended on 30<sup>th</sup> June, 2024.**

Dear Sir/Madam,

The Board of Directors of the company in its meeting held today on **Saturday, 13<sup>th</sup> July, 2024** has considered and approved the unaudited standalone financial results of the company for the quarter ended on 30<sup>th</sup> June, 2024 as recommended by the Audit Committee along with the Limited Review Report submitted by the statutory auditor M/s. VCA & Associates, Chartered Accountants for the quarter ended on 30<sup>th</sup> June, 2024.

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

1. Copy of Limited Review Report of the statutory auditor of the Company.
2. Copy of the unaudited standalone financial results of the company for the quarter ended on 30<sup>th</sup> June, 2024.

The meeting of Board of Directors commenced at 02.00 p.m. & concluded at 03:45 p.m.

Kindly take the above intimation on the record.

Thanking you,

**For J. Taparia Projects Limited**

**Sarvesh Manmohan Agrawal**  
Managing Director  
DIN: 08766623

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

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

Contact No: +91 7600094367      CIN: L46101WB1980PLC032979

Website: [www.jtapariaprojects.com](http://www.jtapariaprojects.com)

Email: [jtaparia2008@gmail.com](mailto:jtaparia2008@gmail.com)



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  
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

**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the 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**

We have reviewed the accompanying statement of unaudited financial results of **J TAPARIA PROJECTS LIMITED** for the quarter ended 30<sup>th</sup> June 2024 and year to date from 1st April, 2024 to 30th June, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 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.

#### Other Matters

- The comparative financial information of the Company for the quarter ended 30-06-2023 included in this Statement have been Reviewed by the predecessor auditor. The report of the predecessor auditor on these comparative financial information for the period ended 30<sup>th</sup> June 2023 , has expressed an unmodified opinion.

For VCA & ASSOCIATES  
Chartered Accountants  
FRN:114414W



RUTVIJ VYAS  
(Partner)

M.NO. 109191

UDIN:

Date: 13/07/2024

Place: Vadodara

UDIN: 24109191BJZZAK9284



J TAPARIA PROJECTS LIMITED

CIN: L46101WB1980PLC032979

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

Near Olisa Reality, Opposite Raj Bhavan, Kolkata, West Bengal- 700001

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

Email ID: jtaparia2008@gmail.com / Website: www.jtapariaprojects.com / Tel No.: +91 7600094367

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30th June, 2024 Unaudited	31st March, 2024 Audited	30th June, 2023 Unaudited	31st March, 2024 Audited
I	Revenue From Operations	1,453.80	315.88	-	330.88
II	Other Income	0.52	-	89.81	89.83
III	<b>Total Income (I+II)</b>	<b>1,454.32</b>	<b>315.88</b>	<b>89.81</b>	<b>420.71</b>
IV	<b>EXPENSES</b>				
	Cost of materials consumed	-	-	-	-
	Purchases of Stock-in-Trade	1,487.01	312.83	-	312.83
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(62.13)	-	-	-
	Employee benefits expense	5.41	5.32	1.05	10.18
	Finance costs	2.17	-	0.23	0.23
	Depreciation and amortization expense	2.58	0.64	-	0.99
	Other expenses	7.79	13.53	6.03	28.36
	Loss on disposal of Investment through donation	-	-	-	210.52
	Loss from Subsidiary LLPs on disposal	-	-	490.06	490.06
	<b>Total expenses (IV)</b>	<b>1,442.83</b>	<b>332.31</b>	<b>497.36</b>	<b>1,053.16</b>
V	Profit/(loss) before exceptional items and extraordinary items and tax (III- IV)	11.49	(16.44)	(407.55)	(632.45)
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	11.49	(16.44)	(407.55)	(632.45)
VIII	Extraordinary items/Prior Period Items	-	-	-	-
IX	Profit before tax (VII - VIII)	11.49	(16.44)	(407.55)	(632.45)
X	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	(0.60)	0.12	-	0.07
XI	Profit (Loss) for the period from continuing operations (IX-X)	12.09	(16.55)	(407.55)	(632.52)
XII	Profit/(loss) from discontinued operations	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-
XV	<b>Profit/(loss) for the period (XI+XIV)</b>	<b>12.09</b>	<b>(16.55)</b>	<b>(407.55)</b>	<b>(632.52)</b>
XVI	Other Comprehensive Income (After Tax)				
	A (i) Items that will not be reclassified to profit or loss	-	-	1,412.90	1,412.90
	(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	-	-	-	-
	<b>Total other Comprehensive Income Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>1,412.90</b>	<b>1,412.90</b>
XVII	<b>Total Comprehensive Income for the period Comprising Profit (Loss) and Other Comprehensive Income for the period (XV +XVI)</b>	<b>12.09</b>	<b>(16.55)</b>	<b>1,005.34</b>	<b>780.38</b>
	<b>Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each )</b>	<b>162.00</b>	<b>162.00</b>	<b>162.00</b>	<b>162.00</b>
XVIII	Earnings per equity share (for continuing operation):(In Rs.)				
	(1) Basic	0.07	(0.10)	(2.52)	(3.90)
	(2) Diluted	0.07	(0.10)	(2.52)	(3.90)
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	0.07	(0.10)	(2.52)	(3.90)
	(2) Diluted	0.07	(0.10)	(2.52)	(3.90)



*[Handwritten Signature]*



*[Handwritten Signature]*

Note:	
1	The Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.07.2024.
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	The Figure of the three months ended 31/03/2024 are arrived at as difference between audited figures in respect of full financial year and unaudited published figures up to nine months of the relevant financial year which was subject to limited review.
6	Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a single operating segment i.e Agricultural Food Products. The company is actively pursuing the new activity as per duly altered objects of it's Memorandum of Association and the same is reflected in above results and hence the activity of comprative periods are not entirely comparable.
7	During the previous financial year, at various times, the company had effected the following, thereby impacting the activities and financials during the comparatives : a) In 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 had 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. b) During the previous financial year, a Supplementary Agreement of LLP had been executed in respect of each of the five LLPs on 28th June, 2023 whereby the company had 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. 7th August, 2023. The resultant loss on such divestment has been recognised in the books as Loss from Subsidiary LLPs. c) During the previous financial year, the Company had disposed- off investment in subsidiaries namely Suvridhi Vanija Private Limited and Waterlink Suppliers Limited w.e.f 01.10.2023 through a donation, amounting to book value of Rs. 2,10,52,000 and the same had been reflected as Loss on disposal of investment through donation.
8	In view of the Note 6 above, Consolidated Financial results (Unaudited) were available only 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 and onwards, the company has adopted only standalone financial results. In view of the same the prior periods are not entirely comparable.
9	There are no Investor complaints pending as on 30th June, 2024
10	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: 13/07/2024



*Sarvesh Mahimohan Agrawal*  
Sarvesh Mahimohan Agrawal  
Managing Director  
DIN: 08766623

FOR AND ON BEHALF OF BOARD  
JTAPARIA PROJECTS LIMITED

*Vrinda*  
Vrinda Agarwal  
Chief Financial Officer  
PAN: BNDPA0358Q

