



TAPARIA TOOLS LTD.

REGD. OFFICE & WORKS : 52 & 52B, MIDC AREA, SATPUR, NASHIK - 422 007.

TEL.: 0253-2350317 / 2350318 / 2350418 / 2350740

E-mail : nashik@tapariatools.com Web site : http://www.tapariatools.com

CIN : L99999MH1965PLC013392.



ISO-9001-2015

Reg. No. RQ 91/375

TTL/SEC/BSE/2023-2024/
12th February 2024

The General Manager
Department of Corporate Services
Bombay Stock Exchange Limited
P. J. Towers, Dalal Street,
Mumbai-400 023

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Monday, 12th February 2024

The Meeting was commenced at 1.45 P.M. and concluded at 3.30 P.M. at Company's Corporate Office at 423-24, (A-2), Shah & Nahar, Lower Parel (W), Mumbai-400013.

1. Pursuant to Regulation 30 and 43 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors discussed and approved "The Statement of Un-audited Financial Results for the quarter and nine months ended 31st December 2023" prepared as per the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS Rules) along with the "Independent Auditor's Review Report dated 12-02-2024".
2. Pursuant to Regulation 30 and 43 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company has inter-alia considered to pay the Interim Dividend @ 200% (i.e. Rs. 20/- per share of Rs. 10/- each) from the Distributable Profits for the period from 01.04.2023 to 31.12.2023.
3. Further pursuant to the provisions of Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has fixed 24th February 2024 as "Record Date" to determine the list of eligible members for the payment of Interim Dividend and other matters.

Kindly take the above on record and oblige.

Yours faithfully,
For Taparia Tools Limited

S R Bagad
Chief Financial Officer





Harshil Shah & Company

Chartered Accountants

Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To the Board of Directors of Taparia Tools Ltd

1. We have reviewed the accompanying statement of unaudited financial results of Taparia Tools Limited ('the Company') for the quarter and nine months ended 31 December 2023 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.
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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 Harshil Shah & Company

Chartered Accountants

Firm regn no. 144479W

Harshil Shah

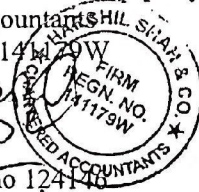
Partner

Membership no 124170

ICAI UDIN :- 24124146BKEXKXdd9290

Place :- Mumbai.

Date: 12 February, 2024



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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2023

(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31-Dec-23 [Un-audited]	30-Sep-23 [Un-audited]	31-Dec-22 [Un-audited]	31-Dec-23 [Un-audited]	31-Dec-22 [Un-audited]	31-March-23 [Audited]
I	Income From Operations						
	(1) Revenue From Operations	20,858.42	20,906.35	19,331.76	60,901.56	56,960.70	76,448.58
	(2) Other Income	253.05	164.71	138.60	591.51	245.89	438.96
	Total Income (1 + 2)	21,111.47	21,071.06	19,470.36	61,493.07	57,206.59	76,887.54
II	EXPENSES						
	(a) Cost of Material consumed	1,027.34	1,185.58	1,098.62	3,091.72	3,606.06	4,663.62
	(b) Purchase of Stock -in-trade	8,766.67	12,124.42	8,749.60	31,712.32	33,464.28	41,471.10
	(c) Changes in Inventories of finished goods, Stock-In-trade	2,304.05	(439.70)	2,451.03	2,293.85	(1,784.11)	1,686.66
	(d) Employee benefits expense	1,019.24	1,078.29	898.15	3,006.59	2,707.05	3,683.90
	(e) Finance Costs	3.63	4.09	9.87	10.51	14.88	18.42
	(f) Depreciation and amortisation expense	35.92	34.49	56.53	104.68	127.72	164.06
	(g) Other expenses	4,187.11	3,847.59	3,638.59	11,716.48	11,815.18	15,527.36
	Total Expenses (a to g)	17,343.96	17,834.75	16,902.39	51,936.15	49,951.06	67,215.12
III	Profit before exceptional items and tax (I - II)	3,767.51	3,236.31	2,567.97	9,556.92	7,255.53	9,672.42
	Add/Less :Exceptional Items	-	-	-	-	-	-
IV	Profit before tax	3,767.51	3,236.31	2,567.97	9,556.92	7,255.53	9,672.42
	Less :Tax Expense						
	(1) Current tax	895.94	906.28	621.60	2,432.78	1,803.60	2,456.25
	(2) Deferred tax charge/(credit)	50.23	(34.94)	16.93	39.09	24.08	4.76
	(3) Excess Tax Provision for earlier years written back	-	-	-	-	(20.62)	(20.62)
V	Total Tax	946.17	871.34	638.53	2,471.87	1,807.06	2,440.39
VI	Net Profit for the period after Tax (IV-V)	2,821.34	2,364.97	1,929.44	7,085.05	5,448.47	7,232.03
VII	Other Comprehensive Income						
	A (i) Items that will not be classified to profit or loss	-	-	-	-	-	(31.17)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	7.84
	B (i) Items that will be classified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	(23.33)
VIII	Total Comprehensive Income for the period (VI+VII)	2,821.34	2,364.97	1,929.44	7,085.05	5,448.47	7,208.70
IX	Paid-up equity share capital (Face value of Rs.10 per share)	1,517.88	1,517.88	303.58	1,517.88	303.58	303.58
X	Reserves excluding Revaluation Reserves as at Balance Sheet	-	-	-	-	-	26,735.06
XI	Earnings per equity share in Rs.	18.59	15.58	12.71	46.68	35.91	47.49

NOTES :

1)	The above Financial Results have been recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2024.
2)	The Company is exclusively in the handtools business segment, hence segment reporting is not applicable as per Ind AS-108.
3)	As required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Limited Review by the Statutory Auditor has been completed for the quarter and Nine months ended December 31, 2023 and the Report forwarded to BSE Ltd. The Report does not have any impact on the above Results and Notes which needs explanation.
4)	The Board of Directors at its meeting held on 12th February 2024 has declared Interim Dividend of Rs.20/- per Equity Share having face vale of Rs. 10/- each. The record date fixed for the purpose of determining entitlement of the Members for the Interim Dividend is 24th February, 2024 and such Dividend will be paid on or before 11th March, 2024 to those Members entitled thereto.
5)	In the Annual General Meeting held on 3rd July 2023, the Shareholders approved the issue of fully paid bonus equity shares of Rs 10/- each in proportion of four shares for every one share held ranking pari passu basis with existing equity shares. The Board, in its meeting held on 13th July 2023 approved the allotment of 1,21,43,000 fully paid bonus equity shares of Rs 10/- each.
6)	Previous periods' figures have been regrouped wherever necessary to conform to the current period's presentation wherever applicable.

For and on behalf of the Board of Directors of Taparia Tools Ltd.

SIVARAMAKRISHNAN PALANIAPPAN PILLAI (DIN : 06436717)

Director - Operations

Whole Time Director

Mumbai, 12th February, 2024

