# J. Taparia Projects Limited

Date: 29.05.2018

To,
The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Ref: Submission of disclosure pursuant to SEBI (LODR) Regulations, 2015 for the quarter and year ended 31st March, 2018.

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

Dear Sir/Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

- 1. **Approved Audited Financial Results** for the quarter and year ended 31st March, 2018 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
- 2. Audit Report by the Statutory Auditors on Financial Results for the quarter and year ended on 31st March, 2018 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
- 3. Submission of declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4. Intimation of **declaration of dividend** under Regulation 43 of SEBI (LODR) Regulations, 2015 for the Financial Year 2017-2018.
- 5. Submission of **Form-A** for Financial Year 2017-18 in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015

Kindly acknowledge the same.

Thanking you, Yours Faithfully, For J. TAPARIA PROJECTS LIMITED

Sanjit Dhawa Managing Director DIN: 05162937

Sawit shem

Encl: as above

# Registered Office :

3, Synagogue Street, 3rd Floor, Kolkata-700001 (W.B.) India

Tele. No.: +91 (33) 2262 1584; CIN: L74210WB1980PLC032979

Web.: www.jtapariaprojects.com; E-mail: jtaparia2008@gmail.com

## J. TAPARIA PROJECTS LIMITED

## 3, SYNAGOUGE STREET, KOLKATA - 700 001

CIN: L74210WB1980PLC032979

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018.

Part I (Rs. in Lakhs)

|   | C          | Quarter Ended on Year Ended |                       |                       |                       |  |  |
|---|------------|-----------------------------|-----------------------|-----------------------|-----------------------|--|--|
| Particulars   | 31/03/2018 | 31/12/2017<br>Unaudited     | 31/03/2017<br>Audited | 31/03/2018<br>Audited | 31/03/2017<br>Audited |  |  |
|   | Audited    |                             |                       |                       |                       |  |  |
| I. Revenue From operations  | 1.170      | 0.000                       | 1.405                 | 1.170                 | 1.225                 |  |  |
| II. Other Income  | 0.096      | 0.166                       | 0.000                 | 0.622                 | 0.744                 |  |  |
| III. Total Income from operations (I + II)  | 1.266      | 0.166                       | 1.405                 | 1.792                 | 1.969                 |  |  |
| IV. Expenses  |            |                             |                       |                       |                       |  |  |
| Cost of Materials Consumed  | 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                 |  |  |
| Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade     | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| Employee Benefit Expenses   | 1.668      | 0.828                       | 0.828                 | 4.152                 | 4.152                 |  |  |
| Finance Costs   | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| Depreciation and Amortisation Expenses  | 0.000      | 0.000                       | 0.005                 | 0.000                 | 0.031                 |  |  |
| Other expenditure   | 1.236      | 0.571                       | 1.456                 | 8.018                 | 7.177                 |  |  |
| Total Expenses (IV)   | 2.904      | 1.399                       | 2.289                 | 12.170                | 11.360                |  |  |
| V. Profit/(loss) before exceptional items and tax (I-IV)                          | (1.638)    | (1.233)                     | (0.884)               | (10.378)              | (9.391)               |  |  |
| VI. Exceptional Items   | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| VII. Profit/ (loss) before Tax (V-VI)   | (1.638)    | (1.233)                     | (0.884)               | (10.378)              | (9.391)               |  |  |
| VIII. Tax expense :   |            |                             |                       |                       |                       |  |  |
| (1) Current tax   | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| (2) Deferred tax  | 0.005      | 0.000                       | 0.000                 | 0.005                 | 0.000                 |  |  |
| IX. Profit (Loss) for the period from continuing operations (VII-VIII)            | (1.643)    | (1.233)                     | (0.884)               | (10.383)              | (9.391)               |  |  |
| X. Profit/(loss) from discontinued operations                                     | 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                 |  |  |
| XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)                | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| XIII. Profit/(loss) for the period (IX+XII)                                       | (1.643)    | (1.233)                     | (0.884)               | (10.383)              | (9.391)               |  |  |
| XIV. Other Comprehensive Income   |            |                             |                       |                       |                       |  |  |
| A. (i) Items that will not be reclassifled to profit or loss                      | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| (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                 |  |  |
| B. (i) Items that will be reclassified to profit or loss                          | 70.274     | 0.000                       | 0.000                 | 70.274                | (90.210)              |  |  |
| (ii) Income tax relating to items that will be reclassified to profit or loss     | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) | 68.631     | (1.233)                     | (0.884)               | 59.891                | (99.601)              |  |  |
| and Other comprehensive Income for the period )                                   | 00.031     | (1.200)                     | (0.004)               | 33.031                | (33.001)              |  |  |
| XVI. Earnings per equity share (for continuing operation):                        |            |                             |                       |                       |                       |  |  |
| (1) Basic   | (0.010)    | (0.008)                     | (0.005)               | (0.064)               | (0.058)               |  |  |
| (2) Diluted   | (0.010)    | (0.008)                     | (0.005)               | (0.064)               | (0.058)               |  |  |
| XVII. Earnings per equity share (for discontinued operation):                     |            |                             |                       |                       |                       |  |  |
| (1) Basic   | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| (2) Diluted   | 0.000      | 0.000                       | 0.000                 | 0.000                 | 0.000                 |  |  |
| XVIII.Earning per equity share (for discontinued & continuing operation)          |            |                             |                       |                       |                       |  |  |
| (1) Basic   | (0.010)    | (0.008)                     | (0.005)               | (0.064)               | (0.058)               |  |  |
| (2) Diluted   | (0.010)    | (0.008)                     | (0.005)               | (0.064)               | (0.058)               |  |  |
| XIX. Paid-up Equity Share Capital   | 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                |  |  |
| XX. Other Equity (Reserves excluding Revaluation Reserves)                        | 0.000      | 0.000                       | 0.000                 | 172.973               | 113.082               |  |  |



Select Information for the Quarter and Year ended on 31st March, 2018.

| Particulars  | Quarter Ended | Quarter Ended on |            |            | Year Ended |  |
|--|---------------|------------------|------------|------------|------------|--|
|  | 31/03/2018    | 31/12/2017       | 31/03/2017 | 31/03/2018 | 31/03/2017 |  |
|  | Audited       | Unaudited        | Audited    | Audited    | Audited    |  |
| A. PARTICULARS OF SHAREHOLDING   |               |                  |            |            |            |  |
| 1 Public shareholdings   |               |                  |            |            |            |  |
| - No. of shares  | 11766800      | 11766800         | 11766800   | 11766800   | 11766800   |  |
| - % of Shareholdings   | 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    |  |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 100%          | 100%             | 100%       | 100%       | 100%       |  |
| Percentage of shares (as a % of the total share capital of the Company )               | 27.37%        | 27.37%           | 27.37%     | 27.37%     | 27.37%     |  |

Statment of Changes in Equity for the period ended 31st March, 2018.

| (Rs. in Lak | ns | ) |
|-------------|----|---|
|-------------|----|---|

| A. Equity Share Capital                          | 31.03.2018 | 31.03.2017 |
|--|------------|------------|
| Balance at the beginning of the reporting period | 1620.000   | 1620.000   |
| Changes in equity share capital during the year  | 0.000      | 0.000      |
| Balance at the end of the reporting period       | 1620.000   | 1620.000   |

(Rs. in Lakhs)

|  |  | 31.12.2017              |                   |  | 31.03.2017              |                   |
|--|--|-------------------------|-------------------|--|-------------------------|-------------------|
| B. Other Equity  | Fair Value of<br>Equity<br>Instruments | Amalgamation<br>Reserve | Profit & Loss A/c | Fair Value of<br>Equity<br>Instruments | Amalgamation<br>Reserve | Profit & Loss A/c |
| Balance at the beginning of the reporting period                 | 0.000                                  | 25.922                  | (19.426)          | 0.000                                  | 25.922                  | (10.036)          |
| Changes in accounting policy or prior period errors              | 0.000                                  | 0.000                   | 0.000             | 0.000                                  | 0.000                   | 0.000             |
| Restated balance at the begining of the reporting period         | 0.000                                  | 0.000                   | 0.000             | 0.000                                  | 0.000                   | 0.000             |
| Total comprehensive  | 0.000                                  | 0.000                   | 0.000             | 0.000                                  | 0.000                   | 0.000             |
| Income for the year  | 0.000                                  | 0.000                   | (10.383)          | 0.000                                  | 0.000                   | (9.390)           |
| Transfer to retained earnings                                    | 0.000                                  | 0.000                   | 0.000             | 0.000                                  | 0.000                   | 0.000             |
| Any other change (to be specified) Created During the year       | 176.860                                | 0.000                   | 0.000             | 106.586                                | 0.000                   | 0.000             |
| Any other change (to be specified) Provision for Standard Assets | 0.000                                  | 0.000                   | 0.000             | 0.000                                  | 0.000                   | 0.000             |
| Balance at the end of the reporting period                       | 176.860                                | 25.922                  | (29.809)          | 106.586                                | 25.922                  | (19.426)          |
| Total Other Equity   |  | 172.973                 |                   |  | 113.082                 | 11                |

| Investors Complaint                            | As at 31/03/2018 |
|--|------------------|
| 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              |

Reconciliation on standalone Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

| Particulars  | Quarter Ended<br>31/03/2018<br>Audited | Year Ended<br>31/03/2017<br>Audited |
|--|--|-------------------------------------|
| 1. Profit after tax reported under previous GAAP Adjustments on account of | (10.383)                               | (9.391)                             |
| 2. Other comprehensive income (Net of Tax)                                 | 70.274                                 | (90.210)                            |
| Total Comprehensive Income as per IND AS                                   | 59.891                                 | (99.601)                            |

| 100 C  | As at 31-03-2018   | As at 31-03-2017  |
|--|--|---|
| Particulars  | Audited  | Audited   |
| ASSETS   |  |   |
| NON-CURRENT ASSETS   |  |   |
| (a) Property, Plant and Equipment  | 0.023  | 0.023   |
| (b) Capital work-in-progress   | 0.000  | 0.000   |
| (c) Investment Property  | 0.000  | 0.000   |
| (d) Goodwill   | 0.000  | 0.000   |
| A Commission of the Commission | 0.000  | 0.000   |
| (e) Other Intangible assets  | 100010000000000000000000000000000000000  |   |
| (f) Intangible assets under development  | 0.000  | 0.000   |
| (g) Biological Assets other than bearer plants   | 0.000  | 0.000   |
| (h) Financial Assets   | 120  |   |
| (i) Investments  | 1787.138   | 1722.879  |
| (ii) Trade receivables   | 0.000  | 0.000   |
| (iii) Loans  | 0.000  | 0.000   |
| (i) Deferred tax assets (net)  | 0.000  | 0.001   |
| (i) Other non-current assets   | 0.000  | 0.000   |
| Total Non-Current Assets :   | 1787.161   | 1722.903  |
| Total Non-Current Assets :   | 1/07.101   | 1722.903  |
| CURRENT ASSETS   |  |   |
| (a) Inventories  | 0.000  | 0.000   |
|  | 0.000  | 0.000   |
| (b) Financial Assets   | 0.000  | 0.000   |
| (i) Investments  | 0.000  | 0.000   |
| (ii) Trade receivables   | 0.000  | 0.000   |
| (iii) Cash and cash equivalents  | 3.780  | 2.816   |
| (iv) Bank balances other than(iii) above   | 0.000  | 0.000   |
| (v) Loans  | 3.892  | 9.361   |
| (vi) Others (to be specified)  | 0.000  | 0.000   |
| (c) Current Tax Assets (Net)   | 0.000  | 0.000   |
| (d) Other cufrent assets   | 0.475  | 0.565   |
| Total Current Assets :   | 8.148  | 12.742  |
| TOTAL ASSETS   | 1795.309   | 1735.646  |
| TOTAL NOOELO   |  |   |
| EQUITY AND LIABILITIES   |  |   |
| EQUITY   | 1 1  |   |
| (a) Equity Share capital   | 1620.000   | 1620.000  |
|  | 172.973  | 113.082   |
| (b) Other Equity   | TOTAL CONTROL OF THE PARTY OF T |   |
| Total Equity :   | 1792.973   | 1733.082  |
|  |  |   |
| LIADILITIES  |  |   |
| LIABILITIES Non-Company Liabilities  |  |   |
| Non-Current Liabilities  |  |   |
| Non-Current Liabilities (a) Financial Liabilities  |  |   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings   | 0.000  |   |
| Non-Current Liabilities (a) Financial Liabilities  |  |   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings   | 0.000  | 0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  | 0.000<br>0.000   | 0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  | 0.000<br>0.000<br>0.000<br>0.000   | 0.000<br>0.000<br>0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)   | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.004   | 0.000<br>0.000<br>0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000   | 0.000<br>0.000<br>0.000<br>0.000  |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)   | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.004   | 0.000<br>0.000<br>0.000<br>0.000  |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000   | 0.000<br>0.000<br>0.000<br>0.000  |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000   | 0.000<br>0.000<br>0.000<br>0.000  |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  Current Liabilities  (a) Financial Liabilities   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br><b>0.004</b>   | 0.000<br>0.000<br>0.000<br>0.000<br>0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  Current Liabilities  (a) Financial Liabilities  (i) Borrowings   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br><b>0.004</b>   | 0.000<br>0.000<br>0.000<br>0.000<br>0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br>0.004  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (c))  | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br>0.004  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000   |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (c))  (b) Other current liabilities   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br>0.004  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000                            |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (c))   | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br>0.004  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000                            |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (c))  (b) Other current liabilities  | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br>0.004  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.564<br>2.000<br>0.000 |
| Non-Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii)Other financial liabilities (other than those specified in item (b), to be specified)  (b) Provisions  (c) Deferred tax liabilities (Net)  (d) Other non-current liabilities  Total Non-Current Liabilities:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade payables  (iii) Other financial liabilities (other than those specified in item (c))  (b) Other current liabilities  (c) Provisions  | 0.000<br>0.000<br>0.000<br>0.000<br>0.004<br>0.000<br>0.004<br>0.000<br>0.000<br>0.000<br>0.000<br>0.332<br>2.000  | 0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000<br>0.000                   |

#### Notes:

- 1. The above audited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 29th May, 2018. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Year 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 March, 2018.
- 3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessay, to confirm to Current Year's classification.
- 4. Provision for 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 company's standalone Revenue is Rs. 1.266 / Rs. 1.792 Lakh, profit before tax is Rs. (1.638) / Rs. (10.378) Lakh and profit after tax is Rs. (1.643) Rs. (10.383) Lakh for the Quarter / Year Ended 31st March, 2018.
- 7. The above financial results are also available on the Company's website www.jtapariaprojects.com and BSE Limited's website www.bseindia.com.
- 8. Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule (II) on the depreciation charged and on the results for the quarter is not material.
- 9. Transition to Indian Accounting Standards (Ind-AS):

The Company's financial results for the Quarter and Year ended March 31, 2018 are in accordance with Ind-AS notified by MCA under the Companies (Indian Accounting Standards) Rules, 2015. Ind-AS compliant comparative figures of corresponding Quarter and Year ended have been reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

By order of the Board

For J. TAPARIA PROJECTS LIMITED

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Sanjit Dhawa

(Managing Director)
DIN: 00080515

Place : Kolkata Date : 29.05.2018

### J. TAPARIA PROJECTS LIMITED

#### 3, SYNAGOUGE STREET, KOLKATA - 700 001

CIN: L74210WB1980PLC032979

#### STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2018.

(Rs. in Lakhs) Part I Year Ended 31/03/2018 31/03/2017 **Particulars** Audited Audited Revenue From operations 1.170 1.225 Other Income 1.036 1.609 2.206 2.834 Total Income from operations (I + II) Expenses 0.000 0.000 Cost of Materials Consumed 0.000 0.000 Purchase of Stock-in-Trade Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade 0.000 0.000 Employee Benefit Expenses 4.152 12.732 **Finance Costs** 0.000 0.000 0.000 0.031 Depreciation and Amortisation Expenses 8.893 9.282 Other expenditure 13.434 21.656 Total Expenses (IV) Profit/(loss) before exceptional items and tax (I-IV) (11.228)(18.822)0.000 Exceptional Items 0.000 VII. Profit/ (loss) before Tax (V-VI) (11.228)(18.822) VIII. Tax expense (1) Current tax 0.000 0.000 (2) Deferred tax 0.005 0.000 Profit (Loss) for the period from continuing operations (VII-VIII) (11.233)(18.822)Profit/(loss) from discontinued operations 0.000 0.000 0.000 0.000 Tax expenses of discontinued operations Profit/(loss) from Discontinued operations (after tax) (X-XI) 0.000 0.000 (18.822)XIII. Profit/(loss) for the period (IX+XII) (11.233)XIV. Other Comprehensive Income A. (i) Items that will not be reclassifled to profit or loss 0.000 0.000 (ii) Income tax relating to items that will not be reclassified to profit or loss 0.000 0.000 55.654 (1457.350) 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 0.000 0.000 XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) 44.421 (1476.173) and Other comprehensive Income for the period ) XVI. Earnings per equity share (for continuing operation): (0.116)(1) Basic (0.069)(2) Diluted (0.069)(0.116)XVII. Earnings per equity share (for discontinued operation): 0.000 0.000 (1) Basic (2) Diluted 0.000 0.000 XVIII.Earning per equity share (for discontinued & continuing operation) (0.069)(0.116)(1) Basic

(2) Diluted

XIX. Paid-up Equity Share Capital

Face value of Equity Share Capital

XX. Other Equity (Reserves excluding Revaluation Reserves)

ROJE KOMATA W

(0.069)

10.000

(380.320)

1620.000

(0.116)

1620.000

(354.294)

10.000

Select Information for the Year ended on 31st March, 2018.

| Particulars  | Year E     | Ended      |  |
|--|------------|------------|--|
|  | 31/03/2018 | 31/03/2017 |  |
|  | Audited    | Audited    |  |
| A. PARTICULARS OF SHAREHOLDING   |            |            |  |
| 1 Public shareholdings   |            | 8          |  |
| - No. of shares  | 11766800   | 11766800   |  |
| - % of Shareholdings   | 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    |  |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 100%       | 100%       |  |
| Percentage of shares (as a % of the total share capital of the Company )               | 27.37%     | 27.37%     |  |

Statment of Changes in Equity for the period ended 31st March, 2018.

(Rs. in Lakhs)

| ottation of ontarigue in Equity for the porton of the original original original original original original original original |            | (1101 111 2011110) |
|---|------------|--------------------|
| A. Equity Share Capital   | 31.03.2018 | 31.03.2017         |
| Balance at the beginning of the reporting period  | 1620.000   | 1620.000           |
| Changes in equity share capital during the year   | 0.000      | 0.000              |
| Balance at the end of the reporting period  | 1620.000   | 1620.000           |

(Rs. in Lakhs)

|  |  | 31.03.2018              |                      |  | 31.03.2017              |                      |
|--|--|-------------------------|----------------------|--|-------------------------|----------------------|
| B. Other Equity  | Fair Valuation<br>of Equity<br>Instruments | Amalgamation<br>Reserve | Profit & Loss<br>A/c | Fair Valuation<br>of Equity<br>Instruments | Amalgamation<br>Reserve | Profit & Loss<br>A/c |
| Balance at the beginning of the reporting period                 | 58.647                                     | 25.922                  | (33.294)             | 1515.997                                   | 25.922                  | (14.471)             |
| Changes in accounting policy or prior period errors              | 0.000                                      | 0.000                   | 0.000                | 0.000                                      | 0.000                   | 0.000                |
| Restated balance at the begining of the reporting period         | 0.000                                      | 0.000                   | 0.000                | 0.000                                      | 0.000                   | 0.000                |
| Total comprehensive  | 0.000                                      | 0.000                   | 0.000                | 0.000                                      | 0.000                   | 0.000                |
| Income for the year  | 0.000                                      | 0.000                   | (11.234)             | 0.000                                      | 0.000                   | (18.823)             |
| Transfer to retained earnings                                    | 0.000                                      | 0.000                   | 0.000                | 0.000                                      | 0.000                   | 0.000                |
| Any other change (to be specified) Created During the year       | 55.654                                     | 0.000                   | 0.000                | (1457.350)                                 | 0.000                   | 0.000                |
| Any other change (to be specified) Provision for Standard Assets | 0.000                                      | 0.000                   | 0.000                | 0.000                                      | 0.000                   | 0.000                |
| Balance at the end of the reporting period                       | 114.301                                    | 25.922                  | (44.528)             | 58.647                                     | 25.922                  | (33.294              |
| Total Other Equity   |  | 95.695                  |                      |  | 51.275                  |                      |

| Investors Complaint                            | As at 31/03/2018 |
|--|------------------|
| 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              |

Reconciliation on standalone Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:

| Particulars  | Quarter Ended<br>31/03/2018<br>Audited | Year Ended<br>31/03/2017<br>Audited |
|--|--|-------------------------------------|
| 1. Profit after tax reported under previous GAAP Adjustments on account of | (11.233)                               | (18.822)                            |
| 2. Other comprehensive income (Net of Tax)                                 | 55.654                                 | (1,457.350)                         |
| 3. Total Comprehensive Income as per IND AS                                | 44.421                                 | (1,476.173)                         |



| Particulars   | As at 31-03-2018   | As at 31-03-2017 |
|---|--|------------------|
| Particulars   | Audited  | Audited          |
| ASSETS  |  |                  |
| NON-CURRENT ASSETS  |  |                  |
| (a) Property, Plant and Equipment   | 0.023  | 0.023            |
| (b) Capital work-in-progress  | 0.000  | 0.000            |
| (c) Investment Property   | 0.000  | 0.000            |
| (d) Goodwill  | 1.837  | 1.837            |
| (e) Other Intangible assets   | 0.000  | 0.000            |
| (f) Intangible assets under development   | 0.000  | 0.000            |
| (g) Biological Assets other than bearer plants  | 0.000  | 0.000            |
| (h) Financial Assets  | 0.000  | 0.000            |
| (i) Investments   | 1698.273   | 1648.668         |
| (ii) Trade receivables  | 0.000  | 0.000            |
| (iii) Loans   | 0.000  | 0.000            |
| (i) Deferred tax assets (net)   | 0.000  | 0.000            |
|   | and the second s |                  |
| (j) Other non-current assets  | 0.000  | 0.000            |
| Total Non-Current Assets :  | 1700.133   | 1650.530         |
|   |  |                  |
| CURRENT ASSETS  |  |                  |
| (a) Inventories   | 0.000  | 0.000            |
| (b) Financial Assets  |  |                  |
| (i) Investments   | 0.000  | 0.000            |
| (ii) Trade receivables  | 0.000  | 0.000            |
| (iii) Cash and cash equivalents   | 13.880   | 13.732           |
| (iv) Bank balances other than(iii) above  | 0.000  | 0.000            |
| (v) Loans   | 3.892  | 9.361            |
| (vi) Others (to be specified)   | 0.000  | 0.000            |
| (c) Current Tax Assets (Net)  | 0.000  | 0.000            |
| (d) Other cufrent assets  | 0.475  | 0.565            |
| Total Current Assets :  | 18.248   | 23.658           |
| TOTAL ASSETS  | 1718.381   | 1674.188         |
| TOTAL AGGETG  | 1710.301   | 1074.100         |
| EQUITY AND LIABILITIES  |  |                  |
| EQUITY  |  |                  |
| (a) Equity Share capital  | 1620.000   | 1000 000         |
|   | 10.000000000000000000000000000000000000  | 1620.000         |
| (b) Other Equity  | 95.695   | 51.275           |
| Total Equity :  | 1715.695   | 1671.275         |
| LIABILITIES   |  |                  |
| LIABILITIES   |  |                  |
| Non-Current Liabilities   |  |                  |
| (a) Financial Liabilities   |  |                  |
| (i) Borrowings  | 0.000  | 0.000            |
| (ii) Trade payables   | 0.000  | 0.000            |
| (iii) Other financial liabilities (other than those specified in item (b), to be specified) | 0.000  | 0.000            |
| (b) Provisions  | 0.000  | 0.000            |
| (c) Deferred tax liabilities (Net)  | 0.004  | 0.000            |
| (d) Other non-current liabilities   | 0.000  | 0.000            |
| Total Non-Current Liabilities :   | 0.004  | 0.000            |
|   |  |                  |
| Current Liabilities   |  |                  |
| (a) Financial Liabilities   |  |                  |
| (i) Borrowings  | 0.000  | 0.000            |
| (ii) Trade payables   | 0.000  | 0.000            |
|   |  |                  |
| (iii) Other financial liabilities (other than those specified in item (c))                  | 0.000  | 0.000            |
| (b) Other current liabilities   | 0.682  | 0.914            |
| (c) Provisions  | 2.000  | 2.000            |
| (d) Current Tax Liabilities (Net)   | 0.000  | 0.000            |
| Total Current Liabilities : PRO   | 2.682  | 2.914            |
| TOTAL EQUITY AND LIABILITIES  | 1718.381   | 1674.188         |

#### Notes:

- 1. The above Audited Consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 29th May, 2018. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
- No Investors complaint remains pending at the year ended on 31st March, 2018.
- 3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessay, to confirm to Current Year's classification.
- Provision for 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 company's consolidated Revenue is Rs.2.206 / 2.834 Lakh, profit before tax is Rs. (11.228) / (18.822) Lakh and profit after tax is Rs. (11.233) / (18.822) Lakh for the Year Ended 31st March, 2018.
- 7. The above financial results are also available on the Company's website www.jtapariaprojects.com and BSE Limited's website www.bseindia.com.
- 8. Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule (II) on the depreciation charged and on the results for the quarter is not material.
- 9. The equity shares of the Company has been delisted from The Calcutta Stock Exchange Ltd. w.e.f. 08.02.2018.
- 10. The Registered office of the company has been shifted within the same state w.e.f. 01.11.2017.
- 11. Transition to Indian Accounting Standards (Ind-AS): The Company's financial results for the Year ended March 31, 2018 are in accordance with Ind-AS notified by MCA under the Companies (Indian Accounting Standards) Rules, 2015. Ind-AS compliant comparative figures of corresponding Year ended have been reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

By order of the Board

For J. TAPARIA PROJECTS LIMITED

Sangit Xhem

Sanjit Dhawa

(Managing Director)
DIN: 00080515

Place : Kolkata Date : 29.05.2018 To,
The Board of Directors,
J. Taparia Projects Limited,
3, Synagogue Street,
3<sup>rd</sup> Floor, Kolkata – 700001.

## Independent Auditor's Report on the Statement of Standalone Financial Results

1. We have audited the quarterly financial results of J. Taparia Projects Limited (the "Company") for the quarter ended 31 March 2018 and year to date results for the period 1 April 2017 to 31 March 2018 (the "Financial Results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

## Management's Responsibility for the Standalone Financial Results

2. Management is responsible for the preparation of the accompanying statement. The management is also responsible for the preparation of the annual statutory financial statements in accordance with the relevant applicable Indian Accounting Standards specified in the Companies Act 2013 and Rules, 2015 (as amended) thereunder and the accounting principles generally accepted in India (the "accounting principles generally accepted in India"), basis which the above Statement containing the annual audited Standalone Financial Results has been prepared and approved by the Board of Directors. The responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

- 3. Our responsibility is to express an opinion on these Standalone Financial Results based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.
- 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the



appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the Statement.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

- 6. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as year to date results:
  - are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
  - ii. give a true and fair view of the net profit and other financial information for the quarter ended 31 March 2018 as well as year to date results for the period from 1 April 2017 to 31 March 2018.

#### Other Matter

- 7. Attention is drawn to the fact that the figures for the quarter ended 31 March 2018 and the corresponding quarter ended in the previous year as reported in these Financial Results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter for the relevant financial year. Also, the figures upto the end of the third quarter of the current year have only been reviewed by the previous auditor and were not subjected to audit.
- 8. Attention is drawn to the fact that the figures for the quarter and year ended 31 March 2017 as reported in these Standalone Financial Results were audited by another auditor who expressed an unmodified opinion on the financial results for the quarter and year ended 31 March 2017 dated 22<sup>nd</sup> May, 2017.

For R. K. Kankaria & Co Chartered Accountants Firm Reg. No. 321093E

(Rajesh Kumar Kankaria) Partner

M No. 082796

Dated: 29th May, 2018









To,
The Board of Directors,
J. Taparia Projects Limited,
3, Synagogue Street,
3rd Floor, Kolkata – 700001.

## Independent Auditor's Report on the Statement of Consolidated Financial Results

1. We have audited the accompanying Statement containing the annual audited Consolidated Financial Results of J. Taparia Projects Limited (the "Holding Company") and its subsidiaries (refer paragraph 6 below) for the quarter ended 31 March 2018 and year to date results for the period 1 April 2017 to 31 March 2018 (the "Financial Results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

## Management's Responsibility for the Consolidated Financial Results

2. Management of the Holding Company is responsible for the preparation of the accompanying statement. The management is also responsible for the preparation of the annual statutory consolidated financial statements in accordance with the relevant applicable Indian Accounting Standards specified in the Companies Rules, 2015 (as amended) under section 133 of the Companies Act, 2013 with relevant rules issued thereunder and the accounting principles generally accepted in India (the "accounting principles generally accepted in India"), basis which the above Statement containing the annual audited Consolidated Financial Results has been prepared and approved by the Board of Directors. The responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

- 3. Our responsibility is to express an opinion on these Consolidated Financial Results based on our audit. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 ("the Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.
- 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Statement in order to design audit



procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the Statement.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

- 6. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as year to date results:
  - i. Includes the financial information of the following subsidiaries
    - i. Coolhut Traders Limited
    - ii. Fabert Merchandise Limited
    - iii. Footflash Trading Limited
    - iv. Gabarial Enclave Limited
    - v. Gritty Marketing Limited
    - vi. Suvridhi Vanijya Limited
    - vii. Waterlink Suppliers Limited
  - ii. The statement is presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
  - iii. give a true and fair view of the total consolidated comprehensive income (comprising of consolidated profit and consolidated comprehensive income) and other financial information of the Group for the quarter ended 31 March 2018 as well as year to date results for the period from 1 April 2017 to 31 March 2018 in accordance with the accounting principles generally accepted in India.

#### Other Matter

- 7. The Holding Company had prepared the Consolidated Financial Results for the year ended March 31, 2018 in accordance with the Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the accounting principles generally accepted in India, which were audited jointly by the predecessor statutory auditors, who issued an unmodified opinion on those Consolidated Financial Results dated May 22, 2017.
- 8. We did not audit the consolidated financial statements/information of 7 (seven) subsidiaries considered in the preparation of the Statement and which constitute total assets of ₹6,58,07,241/- total revenue of ₹41,340 for the year ended March 31,2018, total comprehensive income (comprising of profit/ (loss) and other comprehensive income) of (₹62,56,000) for the



year ended March 31,2018. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the Statement to the extent they have been derived from such financial statements is based solely on the report of such other auditors.

For R. K. Kankaria & Co Chartered Accountants Firm Reg. No. 321093E

(Rajesh Kumar Kankaria)

Partner

M No. 082796

Dated: 29th May, 2018



## J. Taparia Projects Limited

Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Sanjit Dhawa (DIN: 05162937), Managing Director, hereby declare that the Statutory Auditors of the Company, M/s. R. K. Kankaria & Co., Chartered Accountants, (Firm Registration No. 321093E) have issued unmodified opinion on Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2018.

For J. Taparia Projects Ltd.

Sawit Sham

Saniit Dhawa

Sanjit Dhawa Managing Director

DIN: 05162937

Place: Kolkata Date: 29.05.2018

Registered Office:

3, Synagogue Street, 3rd Floor, Kolkata-700001 (W.B.) India

Tele. No.: +91 (33) 2262 1584; CIN: L74210WB1980PLC032979 Web.: www.jtapariaprojects.com; E-mail: jtaparia2008@gmail.com

# J. Taparia Projects Limited

### FORM - A

| 1 | Name of the Company                           | J. TAPARIA PROJECTS LIMITED  |
|---|---|--|
| 2 | Annual financial statement for the year ended | 2017-2018  |
| 3 | Type of Audit observation                     | Unmodified Opinion   |
| 1 | Frequency of observation                      | No such observations   |
| 5 | To be signed by -                             | Banjit sham  |
|   | CEO / Managing Director                       | Mr. Sanjit Dhawa   |
|   |   |  |
|   | • CFO   | Mr. Mahavir Jain Mahavir Jain  |
|   | Auditor of the Company                        | For, R. K. Kankaria & Co. Chartered Accountants (Firat Registration No.: 321093E)  (R. K. Kankaria) Partner Membership No. 82796 |
|   | Audit Committee Chairman                      | Mr. Amal Jain Amal Jain  |



## Registered Office:

3, Synagogue Street, 3rd Floor, Kolkata-700001 (W.B.) India

Tele. No.: +91 (33) 2262 1584; CIN: L74210WB1980PLC032979

Web.: www.jtapariaprojects.com; E-mail: jtaparia2008@gmail.com