

TAPARIA TOOLS LTD.

Regd. Office : 52 & 52B, MIDC Area, Satpur, Nashik - 422 007

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CIN : L99999MH1965PLC013392

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31-Dec-20 [Un-audited]	30-Sept-20 [Un-audited]	31-Dec-19 [Un-audited]	31-Dec-20 [Un-audited]	31-Dec-19 [Un-audited]	31-March-20 (Audited)
I	Income From Operations						
	(1) Revenue From Operations	16,549.78	14,136.07	12,453.87	35,835.15	35,717.10	47,150.88
	(2) Other Income	63.61	31.02	46.95	109.83	70.38	387.11
	Total Income (1 + 2)	16,613.39	14,167.09	12,500.82	35,944.98	35,787.48	47,537.99
II	EXPENSES						
	(a) Cost of Material consumed	798.45	642.99	590.17	1,650.65	1,805.32	2,415.83
	(b) Purchase of Stock -in-trade	9,800.30	8,899.12	4,975.70	21,535.54	21,705.33	26,400.58
	(c) Changes In Inventories of finished goods, Stock-in-trade and work-in-progress	(224.13)	(774.41)	2,060.16	(509.47)	(1,199.33)	157.57
	(d) Employee benefits expense	727.08	729.71	766.27	2,020.89	2,316.92	3,016.46
	(e) Finance Costs	2.77	4.18	5.44	10.30	14.84	23.72
	(f) Depreciation and amortisation expense	42.37	42.13	41.63	126.75	122.25	167.48
	(g) Other expenses	3,199.51	2,573.00	2,940.80	6,708.00	8,247.72	11,242.48
	Total Expenses (a to h)	14,346.35	12,116.72	11,380.17	31,542.66	33,013.05	43,424.12
III	Profit before exceptional items and tax (I - II)	2,267.04	2,050.37	1,120.65	4,402.32	2,774.43	4,113.87
	Add/Less :Exceptional Items	-	-	-	-	-	-
IV	Profit before tax	2,267.04	2,050.37	1,120.65	4,402.32	2,774.43	4,113.87
	Less :Tax Expense						
	(1) Current tax	538.03	516.08	282.04	1,079.57	698.26	1,058.30
	(2) Deferred tax charge/(credit)	21.50	17.77	(2.62)	43.87	(18.57)	(3.25)
V	Total Tax	559.53	533.85	279.42	1,123.44	679.69	1,055.05
VI	Net Profit for the period after Tax (IV-V)	1,707.51	1,516.52	841.23	3,278.88	2,094.74	3,058.82
VII	Other Comprehensive Income						
A	(i) Items that will not be classified to profit or loss	-	(4.65)	(4.30)	(9.31)	(12.90)	(18.62)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	1.17	0.23	2.34	3.25	4.69
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	-	(3.48)	(4.07)	(6.97)	(9.65)	(13.93)
VIII	Total Comprehensive Income for the period (VI+VII)	1,707.51	1,513.04	837.16	3,271.91	2,085.09	3,044.89
IX	Paid-up equity share capital (Face value of Rs.10 per share)	303.58	303.58	303.58	303.58	303.58	303.58
X	Earnings per equity share in Rs.						
	(Per share of Rs.10 each - Basic and Diluted)	56.25	49.96	27.58	107.78	68.68	100.76

NOTES :

- 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, 2021.
- The Company is exclusively in the handtools business segment, hence segment reporting is not applicable as per Ind AS-108.
- As required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Limited Review by the Statutory Auditors has been completed for the quarter and nine months ended December 31, 2019, and the Report forwarded to BSE Ltd. The Report does not have any impact on the above results and Notes which needs explanation.
- The Interim Order dated 20-05-2015 issued by SEBI says that the Company has not complied with the Minimum Public Shareholding. However, the Company has replied to the SEBI that they have complied with the Minimum Public Shareholding. The Company has received the Order dated 26th June 2019 from SEBI confirming the directions issued by SEBI vide Interim Order dated 20th May 2015. The Company has filed an Appeal against the said Order.
- Previous periods' figures have been regrouped wherever necessary to conform to this period's classification.

Nashik,
February 12, 2021



By Order of the Board.
For TAPARIA TOOLS LTD.

Sivaramakrishnan
Director-Operations
(DIN :06436717)



HARSHIL SHAH & COMPANY

Chartered Accountants

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Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results of the Company

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 ended 31 December 2020 and the year to date results for the period 1 April 2020 to 31 December 2020, ('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. 141179W

Himmat Sharma

Partner

Membership no 156501

ICAI UDIN : 21156501AAAAAF9064

Mumbai

Date: 12 February 2021

