

**TAPARIA TOOLS LTD.**

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

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Web site : http://www.tapariatools.com

CIN : L99999MH1965PLC013392

**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2022**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31-Dec-22 [Un-audited]	30-Sept-22 [Un-audited]	31-Dec-21 [Un-audited]	31-Dec-22 [Un-audited]	31-Dec-21 [Un-audited]	31-March-22 [Audited]
<b>I</b>	<b>Income From Operations</b>						
	(1) Revenue From Operations	19,331.76	19,523.91	18,884.58	56,960.70	48,447.76	66,761.77
	(2) Other Income	138.60	75.32	55.19	245.89	132.22	188.08
	<b>Total Income (1 + 2)</b>	<b>19,470.36</b>	<b>19,599.23</b>	<b>18,939.77</b>	<b>57,206.59</b>	<b>48,579.98</b>	<b>66,949.85</b>
<b>II</b>	<b>EXPENSES</b>						
	(a) Cost of Material consumed	1,098.62	1,359.05	1,140.24	3,606.06	3,106.71	4,229.57
	(b) Purchase of Stock -in-trade	8,749.60	12,123.68	11,188.92	33,464.28	31,161.22	42,272.91
	(c) Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	2,451.03	(1,391.13)	(573.16)	(1,784.11)	(4,315.45)	(5,576.95)
	(d) Employee benefits expense	898.15	875.89	808.24	2,707.05	2,263.27	3,152.54
	(e) Finance Costs	9.87	4.03	1.58	14.88	9.12	11.34
	(f) Depreciation and amortisation expense	56.53	30.01	42.82	127.72	134.36	176.29
	(g) Other expenses	3,638.59	4,292.57	3,939.37	11,815.18	10,199.99	13,945.31
	<b>Total Expenses (a to g)</b>	<b>16,902.39</b>	<b>17,294.11</b>	<b>16,548.01</b>	<b>49,951.06</b>	<b>42,559.22</b>	<b>58,211.01</b>
<b>III</b>	<b>Profit before exceptional items and tax (I - II)</b>	<b>2,567.97</b>	<b>2,305.11</b>	<b>2,391.76</b>	<b>7,255.53</b>	<b>6,020.76</b>	<b>8,738.84</b>
	Add/Less :Exceptional Items	-	-	-	-	-	-
<b>IV</b>	<b>Profit before tax</b>	<b>2,567.97</b>	<b>2,305.11</b>	<b>2,391.76</b>	<b>7,255.53</b>	<b>6,020.76</b>	<b>8,738.84</b>
	Less :Tax Expense	-	-	-	-	-	-
	(1) Current tax	.621.60	579.88	588.12	1,803.60	1,519.90	2,216.60
	(2) Deferred tax charge/(credit)	16.93	10.56	(6.07)	24.08	(12.91)	13.21
	(3) Excess Tax Provision for earlier years written back	-	(20.62)	-	(20.62)	-	-
<b>V</b>	<b>Total Tax</b>	<b>638.53</b>	<b>569.82</b>	<b>582.05</b>	<b>1,807.06</b>	<b>1,506.99</b>	<b>2,229.81</b>
<b>VI</b>	<b>Net Profit for the period after Tax (IV-V)</b>	<b>1,929.44</b>	<b>1,735.29</b>	<b>1,809.71</b>	<b>5,448.47</b>	<b>4,513.77</b>	<b>6,509.03</b>
<b>VII</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be classified to profit or loss	-	-	-	-	-	66.95
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(16.85)
	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	-	-	-	-	-	50.10
<b>VIII</b>	<b>Total Comprehensive Income for the period (VI+VII)</b>	<b>1,929.44</b>	<b>1,735.29</b>	<b>1,809.71</b>	<b>5,448.47</b>	<b>4,513.77</b>	<b>6,559.13</b>
<b>IX</b>	<b>Paid-up equity share capital (Face value of Rs.10 per share)</b>	<b>303.58</b>	<b>303.58</b>	<b>303.58</b>	<b>303.58</b>	<b>303.58</b>	<b>303.58</b>
<b>X</b>	<b>Earnings per equity share in Rs.</b>						
	(Per share of Rs.10 each - Basic and Diluted)	63.56	57.16	59.61	179.48	148.69	214.41

**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 09, 2023.
- 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, 2022, and the Report forwarded to BSE Ltd. The Report does not have any impact on the above results and Notes which needs explanation.
- Previous periods' figures have been regrouped wherever necessary to conform to this period's classification.

Nashik,  
February, 09, 2023



By Order of the Board,  
For TAPARIA TOOLS LTD.

*(Signature)*  
Sivaramakrishnan  
Director-Operations  
(DIN :06436717)



# HARSHIL SHAH & COMPANY

Chartered Accountants

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## Independent Auditor's Review Report on Unaudited Quarterly Financial 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') quarter and nine months ended December 31, 2022 ('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

CA Harshil Shah

Partner

Membership no 12414

ICAI UDIN : 231241468

Place :- Mumbai

Date: 09 February, 2023

