

TAPARIA TOOLS LTD.

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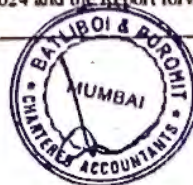
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024

(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended			YEAR ENDED
		30-June-24 [Un-audited]	31-March-24 [audited]	30-June-23 [Un-audited]	31-March-24 [audited]
I	Income From Operations				
	(1) Revenue From Operations	21,117.89	21,951.71	19,136.78	82,853.27
	(2) Other Income	272.90	322.08	173.75	913.59
	Total Income (1 + 2)	21,390.79	22,273.79	19,310.53	83,766.86
II	EXPENSES				
	(a) Cost of Material consumed	981.38	1,062.89	878.81	4,154.61
	(b) Purchase of Stock -in-trade	11,256.19	9,281.38	10,821.23	40,993.70
	(c) Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	-1,437.84	1,199.90	429.50	3,493.75
	(d) Employee benefits expense	1,036.94	963.83	909.06	3,970.42
	(e) Finance Costs	6.37	18.55	2.78	29.06
	(f) Depreciation and amortisation expense	54.88	35.05	34.27	139.73
	(g) Other expenses	5,480.40	5,926.26	3,681.77	17,642.74
	Total Expenses (a to g)	17,378.32	18,487.86	16,757.42	70,424.01
III	Profit before exceptional items and tax (I - II)	4,012.47	3,785.93	2,553.11	13,342.85
	Add/Less :Exceptional Items	-	-	-	-
IV	Profit before tax	4,012.47	3,785.93	2,553.11	13,342.85
	Less :Tax Expense				
	(1) Current tax	1,002.73	823.16	630.56	3,255.94
	(2) Deferred tax charge/(credit)	3.02	71.21	23.80	110.30
	(3) Excess Tax Provision for earlier years written back	-	-	-	-
V	Total Tax	1,005.75	894.37	654.36	3,366.24
VI	Net Profit for the period after Tax (IV-V)	3,006.72	2,891.56	1,898.75	9,976.61
VII	Other Comprehensive Income				
	A				
	(i) Items that will not be re-classified to profit and loss	-	77.14	-	77.14
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	(19.42)	-	(19.42)
	B				
	(i) Items that will be classified to profit and loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-
	Other Comprehensive Income (A+B)	-	57.72	-	57.72
VIII	Total Comprehensive Income for the period (VI+VII)	3,006.72	2,949.28	1,898.75	10,034.33
IX	Paid-up equity share capital (Face value of Rs.10 per share)	1,517.88	1,517.88	303.58	1,517.88
X	Reserves excluding Revaluation reserve as at Balance Sheet Date	-	-	-	30,138.15
XI	Earnings per equity share in Rs. (Per share of Rs.10 each,Basic and Diluted)	19.81	19.05	12.51	65.73

NOTES :

1)	The above results have been prepared in accordance with the Indian Accounting Standard (Ind AS)- 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The Unaudited financial results quarter ended June 30,2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 13, 2024
2)	The Company is exclusively in the handtools business segment, hence segment reporting is not applicable as per Ind AS-108.
3)	The Shareholders in their 58th Annual General Meeting held on 29th July 2024 have approved Final Dividend of Rs. 20/- (200%) per equity share having face value of Rs. 10/- each.
4)	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 ended June 30, 2024 and the Report forwarded to BSE Ltd. The Report does not have any impact on the above Results and Notes which needs explanation.



5)	The comparative figures for the corresponding quarter ended June 30, 2023 and the financial statements of the Company for the year ended March 31, 2024, included in these financial results, were reviewed / audited, respectively, by the Predecessor Auditor who expressed an unmodified conclusion / opinion, respectively, on those financial information on August 09, 2023 and May 21, 2024 respectively. Further, the comparative figures for the quarter ended March 31, 2024 included in these financial results are the balancing figures between the audited figures in respect of the full previous financial year audited by the Predecessor Auditor and the published unaudited year to date figures upto the third quarter of the last financial year, which were subjected to limited review by the Predecessor Auditor.
6)	Previous periods' figures have been regrouped wherever necessary to conform to the current period's presentation wherever applicable.

By Order of the Board,
For TAPARIA TOOLS LTD.



Sivaramakrishnan Palaniappan Pillai

Whole-Time Director-Operations
(DIN : 06436717)



Date : August 13, 2024
Place : Mumbai



BATLIBOI & PUROHIT

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 ended June 30, 2024 ('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.

Other Matters

5. The comparative figures for the corresponding quarter ended June 30, 2023 and the financial statements of the Company for the year ended March 31, 2024, included in these financial results, were reviewed / audited, respectively, by the Predecessor Auditor who expressed an unmodified conclusion / opinion, respectively, on those financial information on August 09, 2023 and May 21, 2024 respectively



The comparative figures for the quarter ended March 31, 2024 included in these financial results are the balancing figures between the audited figures in respect of the full previous financial year audited by the Predecessor Auditor and the published unaudited year to date figures upto the third quarter of the last financial year, which were subjected to limited review by the Predecessor Auditor.

Our conclusion is not modified in respect of the above matter.

For Batliboi & Purohit
Chartered Accountants
Firm regn no. 101048W

Kaushal Mehta

Kaushal Mehta

Partner

Membership no 111749

ICAI UDIN : 24111749BKA FUE6569



Mumbai

Date: August 13, 2024