

## TAPARIA TOOLS LTD.

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

E-Mail : nashik@tapariatools.com

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

CIN : L99999MH1965PLCO13392

## STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-Sep-24 [Un-audited]	30-Jun-24 [Un-audited]	30-Sep-23 [Un-audited]	30-Sep-24 [Un-audited]	30-Sep-23 [Un-audited]	31-March-24 [Audited]
<b>I</b>	<b>Income From Operations</b>						
	(1) Revenue From Operations	22,400.30	21,117.89	20,906.35	43,518.19	40,043.13	82,853.27
	(2) Other Income	274.68	272.90	164.71	547.58	338.46	913.59
	<b>Total Income (1 +2)</b>	<b>22,674.98</b>	<b>21,390.79</b>	<b>21,071.06</b>	<b>44,065.77</b>	<b>40,381.59</b>	<b>83,766.86</b>
<b>II</b>	<b>EXPENSES</b>						
	(a) Cost of Material consumed	943.65	981.38	1,185.58	1,925.03	2,064.39	4,154.61
	(b) Purchase of Stock -in-trade	11,470.20	11,256.19	12,124.41	22,726.39	22,945.65	40,993.70
	(c) Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	(761.95)	(1,437.84)	(439.70)	(2,199.78)	(10.20)	3,493.75
	(d) Employee benefits expense	1,086.97	1,036.94	1,078.29	2,123.91	1,987.35	3,970.42
	(e) Finance Costs	9.30	6.37	4.09	15.67	6.88	29.06
	(f) Depreciation and amortisation expense	67.68	54.88	34.49	122.56	68.76	139.73
	(g) Other expenses	5,753.75	5,480.40	3,847.59	11,234.15	7,529.37	17,642.74
	<b>Total Expenses (a to g)</b>	<b>18,569.60</b>	<b>17,378.32</b>	<b>17,834.75</b>	<b>35,947.93</b>	<b>34,592.20</b>	<b>70,424.01</b>
<b>III</b>	<b>Profit before exceptional items and tax (I - II)</b>	<b>4,105.38</b>	<b>4,012.47</b>	<b>3,236.31</b>	<b>8,117.84</b>	<b>5,789.39</b>	<b>13,342.85</b>
	Add/Less :Exceptional Items	-	-	-	-	-	-
<b>IV</b>	<b>Profit before tax</b>	<b>4,105.38</b>	<b>4,012.47</b>	<b>3,236.31</b>	<b>8,117.84</b>	<b>5,789.39</b>	<b>13,342.85</b>
	Less :Tax Expense						
	(1) Current tax	1,030.54	1,002.73	906.28	2,033.27	1,536.84	3,255.94
	(2) Deferred tax charge/(credit)	(0.83)	3.02	(34.94)	2.19	(11.14)	110.30
<b>V</b>	<b>Total Tax</b>	<b>1,029.71</b>	<b>1,005.75</b>	<b>871.34</b>	<b>2,035.46</b>	<b>1,525.70</b>	<b>3,366.24</b>
<b>VI</b>	<b>Net Profit for the period after Tax (IV-V)</b>	<b>3,075.67</b>	<b>3,006.72</b>	<b>2,364.97</b>	<b>6,082.38</b>	<b>4,263.69</b>	<b>9,976.61</b>
<b>VII</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be classified to profit or loss	-	-	-	-	-	77.14
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(19.42)
	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	-	-	-	-	-	57.72
<b>VIII</b>	<b>Total Comprehensive Income for the period (VI+VII)</b>	<b>3,075.67</b>	<b>3,006.72</b>	<b>2,364.97</b>	<b>6,082.38</b>	<b>4,263.69</b>	<b>10,034.33</b>
<b>IX</b>	<b>Paid-up equity share capital (Face value of Rs.10 per share)</b>	<b>1,517.88</b>	<b>1,517.88</b>	<b>1,517.88</b>	<b>1,517.88</b>	<b>1,517.88</b>	<b>1,517.88</b>
<b>X</b>	<b>Reserves excluding Revaluation Reserves as at Balance Sheet Date</b>	-	-	-	-	-	30,138.19
<b>XI</b>	<b>Earnings per equity share in Rs.</b>	<b>20.26</b>	<b>19.81</b>	<b>15.58</b>	<b>40.07</b>	<b>28.09</b>	<b>65.73</b>

## 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 November 13, 2024.
- 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 Auditor has been completed for the quarter and half year ended September 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.
- The Board of Directors at its Meeting held on 13th November 2024 has declared Interim Dividend of Rs.25/- per Equity Share having face value of Rs. 10/- each. The record date fixed for the purpose of determining the entitlement of the Members for the Interim Dividend is 22nd November 2024 and such Dividend will be paid on or before 12th December, 2024 to those Members entitled thereto.
- The comparative figures for the corresponding quarter and half year ended September 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 November 07, 2023 and May 21, 2024 respectively.
- 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*  
 Whole-Time Director-Operations  
 (DIN : 06436717)

Mumbai, 13th November, 2024

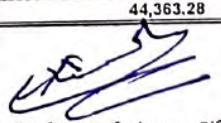




**TAPARJA TOOLS LTD.**

**STATEMENT OF ASSETS AND LIABILITIES as at 30th September, 2024**

	(₹ in lakh)	
<b>ASSETS</b>	<i>As at 30th September, 2024</i> (Un-audited)	<i>As at 31st March, 2024</i> (Audited)
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,466.12	1,361.15
(b) Investment Property	555.31	554.87
(c) Right of Use Assets (Premises)	154.54	31.65
(d) Intangible assets	7.12	7.12
(e) Financial assets		
(f) Other financial assets	256.97	171.19
(g) Deferred tax Assets (Net)		
(h) Income Tax Assets (Net)	1,418.86	1,398.91
(i) Other non-current assets	183.22	142.54
<b>Total Non-Current Assets</b>	<b>4,042.14</b>	<b>3,667.43</b>
<b>Current Assets</b>		
(a) Inventories	14,832.72	12,622.37
(b) Financial assets		
(i) Investments	15,366.96	14,420.86
(ii) Trade receivables	9,587.03	7,825.61
(iii) Cash and cash equivalents	369.98	1,083.13
(iv) Other financial assets		38.81
(c) Loans and Advances : Loan considered good - Unsecured	3.27	9.76
(d) Other current assets	161.18	1,290.26
<b>Total Current Assets</b>	<b>40,321.14</b>	<b>37,290.80</b>
<b>Total Assets</b>	<b>44,363.28</b>	<b>40,958.23</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,517.88	1,517.88
(b) Other Equity	33,184.83	30,138.15
<b>Total Equity</b>	<b>34,702.71</b>	<b>31,656.03</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Lease Liabilities	74.52	13.13
(b) Provisions	219.70	190.53
(c) Deferred tax liabilities (Net)	151.43	149.24
<b>Total Non-Current Liabilities</b>	<b>445.65</b>	<b>352.90</b>
<b>Current Liabilities</b>		
(a) Financial liabilities		
(i) Trade and other payables		
a) Total outstanding dues of micro enterprises and small enterprises	2.82	165.32
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,798.92	6,095.70
(ii) Lease Liabilities	85.54	19.70
(iii) Other financial liabilities	258.55	299.53
(b) Provisions	99.69	99.69
(c) Current tax liabilities (Net)	106.77	33.50
(d) Other current liabilities	2,862.63	2,235.66
<b>Total Current Liabilities</b>	<b>9,214.92</b>	<b>8,949.30</b>
<b>Total Liabilities</b>	<b>9,660.57</b>	<b>9,302.20</b>
<b>Total Equity and Liabilities</b>	<b>44,363.28</b>	<b>40,958.23</b>

  
**Sivaramakrishnan Palaniappan Pillai**  
 Whole-Time Director-Operations  
 (DIN: 06416717)

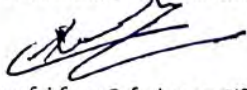
Place : Mumbai, Date : 13th November, 2024





	For the period Ended Sept, 2024 (Un-audited)	For the period Ended Sept, 2023 (Un-audited)
<b>A Cash Flow from Operating activities</b>		( ₹ in lakh )
1 Net Profit before Tax	8,117.84	5,789.39
2 Adjusted for :		
Depreciation on Assets	70.02	68.76
Amortisation of Right to Use of Assets	52.54	-
Loss on Sale of Fixed Assets	3.46	(0.38)
Interest Income	(0.33)	(0.23)
Net foreign exchange (gains)/losses	(0.20)	(1.80)
Short term capital gain	(397.30)	(321.60)
Gain in fair value of investment	(111.20)	11.03
Provision for bad debts	59.13	7.57
Finance Cost	15.67	3.97
	(308.21)	(232.68)
3 Operating Profit Before Working Capital Changes ( 1+2 )	7,809.63	5,556.71
4 Changes in Working Capital :		
Decrease/(Increase) in Inventories	(2,210.35)	(6,010.18)
Decrease/(Increase) in Trade Receivables	(1,820.55)	170.73
Decrease/(Increase) in Other Financial Assets (Non current)	(126.90)	1,131.95
Decrease/(Increase) in Other Assets	1,174.38	(2,121.77)
(Decrease)/Increase in Trade Payable	(459.28)	338.09
(Decrease)/Increase in Other Current Liabilities	29.17	(32.66)
(Decrease)/Increase in Other Liabilities & Provisions	585.79	2,051.66
Changes in Working Capital	(2,827.74)	(4,472.18)
5 Cash Generated from Operations ( 3+4 )	4,981.89	1,084.53
6 Less : Taxes paid	(1,979.95)	(1,353.36)
7 Net Cash Flow from / (used in) Operating Activities ( 5-6 )	3,001.94	(268.83)
<b>B Cash Flow From Investing Activities</b>		
Purchase of fixed assets	(178.30)	(25.27)
Sales of Fixed Assets	-	0.38
Interest Received	0.33	0.23
Sale/(Purchase) of investments (net)	(946.10)	(2,299.66)
Gain in fair value of investment	508.50	11.03
Net Cash Flow from / (used in) Investing Activities	(615.57)	(2,313.29)
<b>C Cash Flow From Financing Activities</b>		
(a) Finance Cost	(1.18)	3.97
(b) Dividend paid	(3,035.75)	2,352.71
(c) Payment of lease liabilities	(62.59)	15.51
Net Cash flow from / (used in) Financing activities	(3,099.52)	2,372.19
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(713.15)	(209.93)
Add: Cash and cash equivalents at the beginning of the period	1,083.13	749.96
Cash and cash equivalents at the end of the period	369.98	540.03
<b>D Components of Cash and cash equivalents</b>		
Cash on hand	3.19	4.47
With Banks		
on current accounts	366.79	535.56
Total Cash and cash equivalents	369.98	540.03

by order of the board, For TAPARIA TOOLS LIMITED

  
 Sivaramakrishnan Palaniappan Pillai  
 Whole-Time Director-Operations  
 (DIN: 06436717)





# BATLIBOI & PUROHIT

## Chartered Accountants

### Independent Auditor's Review Report on Unaudited Quarterly Financial Results

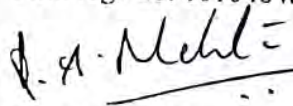
To the Board of Directors of Taparia Tools Ltd

1. We have reviewed the accompanying statement of unaudited financial results of Taparia Tools Limited ('the Company') for the quarter and half year ended September 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 and half year ended September 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 November 07, 2023 and May 21, 2024 respectively

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

  
Kaushal Mehta  
Partner  
Membership no 111749



ICAI UDIN : 2411749BKAFKG9271

Mumbai  
Date: November 13, 2024



# BATLIBOI & PUROHIT

## Chartered Accountants

### Independent Auditor's Review Report on Unaudited Quarterly Financial Results

#### To the Board of Directors of Taparia Tools Ltd

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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.
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#### Other Matters

5. The comparative figures for the corresponding quarter and half year ended September 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 November 07, 2023 and May 21, 2024 respectively

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

*K. A. Mehta*

**Kaushal Mehta,**  
Partner  
Membership no 111749



ICAI UDIN : 24111749BKAFK99271

Mumbai  
Date: November 13, 2024