

TAPARIA TOOLS LTD.

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

E-Mail : secretarial@tapariatools.com

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

CIN : L99999MH1965PLC013392

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year ended |
|------------|---|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| | | 30-Sep-25 [Un-audited] | 30-June-25 [Un-audited] | 30-Sep-24 [Un-audited] | 30-Sep-25 [Un-audited] | 30-Sep-24 [Un-audited] | 31-March-2025 [Audited] |
| I | Income From Operations | | | | | | |
| (a) | Revenue From Operations | 25,939.20 | 24,167.40 | 22,400.30 | 50,106.60 | 43,518.19 | 91,288.78 |
| (b) | Other Income | 437.72 | 323.10 | 274.68 | 760.82 | 547.58 | 1,203.39 |
| | Total Income (a+b) | 26,376.92 | 24,490.50 | 22,674.98 | 50,867.42 | 44,065.77 | 92,492.17 |
| II | EXPENSES | | | | | | |
| (a) | Cost of Material consumed | 1,736.38 | 1,481.90 | 943.65 | 3,218.28 | 1,925.03 | 4,472.22 |
| (b) | Purchase of Stock -In-trade | 12,674.87 | 11,787.17 | 11,470.20 | 24,462.04 | 22,726.39 | 45,322.73 |
| (c) | Changes in Inventories of finished goods, Stock-In-trade and work-in-progress | (1,032.28) | (604.28) | (761.95) | (1,636.56) | (2,199.78) | (1,934.76) |
| (d) | Employee benefits expense | 1,222.70 | 1,120.32 | 1,086.97 | 2,343.02 | 2,123.91 | 4,269.75 |
| (e) | Finance Costs | 8.74 | 6.67 | 9.30 | 15.41 | 15.67 | 29.06 |
| (f) | Depreciation and amortisation expense | 71.67 | 72.44 | 67.68 | 144.11 | 122.56 | 260.61 |
| (g) | Other expenses | 6,248.37 | 5,990.73 | 5,753.75 | 12,239.10 | 11,234.15 | 23,584.97 |
| | Total Expenses (a to g) | 20,930.45 | 19,854.95 | 18,569.60 | 40,785.40 | 35,947.93 | 76,004.58 |
| III | Profit before exceptional items and tax (I - II) | 5,446.47 | 4,635.55 | 4,105.38 | 10,082.02 | 8,117.84 | 16,487.59 |
| | Add/Less :Exceptional Items | - | - | - | - | - | - |
| IV | Profit before tax | 5,446.47 | 4,635.55 | 4,105.38 | 10,082.02 | 8,117.84 | 16,487.59 |
| | Less :Tax Expense | | | | | | |
| (1) | Current tax | 1,397.45 | 1,152.79 | 1,030.54 | 2,550.24 | 2,033.27 | 4,080.00 |
| (2) | Deferred tax charge/(credit) | (1.56) | 24.35 | (0.83) | 22.79 | 2.19 | 76.50 |
| (3) | Excess Tax Provision for earlier years written back | - | - | - | - | - | 79.16 |
| V | Total Tax (1+2+3) | 1,395.89 | 1,177.14 | 1,029.71 | 2,573.03 | 2,035.46 | 4,235.66 |
| VI | Net Profit for the period after Tax (IV-V) | 4,050.58 | 3,458.41 | 3,075.67 | 7,508.99 | 6,082.38 | 12,251.93 |
| VII | Other Comprehensive Income | | | | | | |
| A | (i) Items that will not be classified to profit or loss | - | - | - | - | - | 34.03 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | (8.57) |
| 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 | - | - | - | - | - | 25.46 |
| VII | Total Comprehensive Income for the period I (VI+VII) | 4,050.58 | 3,458.41 | 3,075.67 | 7,508.99 | 6,082.38 | 12,277.39 |
| IX | Paid-up equity share capital (Face value of Rs.10 per share) | 1,517.88 | 1,517.88 | 1,517.88 | 1,517.88 | 1,517.88 | 1,517.88 |
| X | Reserves excluding Revaluation Reserves as at Balance Sheet Date | - | - | - | - | - | 35,585.11 |
| XI | Earnings per equity share in Rs. (Per share of Rs.10 each - Basic and Diluted) | 26.69 | 22.78 | 20.26 | 49.47 | 40.07 | 80.72 |

NOTES :

| | |
|----|--|
| 1) | The above Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) - 34 "Interim Financial reporting" as prescribed under section 133 of Companies Act, 2013, read with the companies (Indian Accounting standards) Rules, 2015, as amended. The unaudited financial results of Quarter and Half year Ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 11, 2025. |
| 2) | The Company is exclusively in the handtools business segment, hence segment reporting is not applicable as per Ind AS-108. |
| 3) | 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, 2025, and the Report forwarded to BSE Ltd. The Report does not have any impact on the above results and Notes which needs explanation. |
| 4) | The Board of Directors at its Meeting held on 11th November 2025 has declared Interim Dividend of Rs. 32.5 /- 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 19th November 2025 and such Dividend will be paid on or before 10th December, 2025 to those Members entitled thereto. |
| 5) | Previous periods' figures have been regrouped wherever necessary to confirm to the current period's presentation wherever applicable. |

For and on behalf of the Board of Directors of Taparia Tools Ltd.

Date: November 11th, 2025
Place: Mumbai


Sivaramkrishnan Palanlappan Pillai
Whole-Time Director-Operations
(DIN : 06436717)



TAPARIA TOOLS LTD.

Cash Flow Statement For the Half Year ended 30th September, 2025

| | For the period Ended Sept, 2025 (Un- audited) | For the period Ended Sept, 2024 (Un- audited) |
|--|---|---|
| <i>(Rs. in Lakhs)</i> | | |
| A Cash Flow from Operating activities | | |
| 1 Net Profit before Tax | 10,082.02 | 8,117.84 |
| 2 Adjusted for : | | |
| Depreciation and amortisation expenses on Property Plant and equipment and intangible assets | 78.86 | 70.02 |
| Depreciation and Amortisation expenses on Right to Use of Assets | 65.24 | 52.54 |
| (Gain)/Loss on disposal of Property Plant and equipment | (2.14) | 3.46 |
| Interest Income | (141.43) | (0.33) |
| Net foreign exchange (gains)/losses- unrealised | (1.61) | (0.20) |
| (Gain)/Loss on disposal of Investment recognised in profit and loss | (482.72) | (397.30) |
| Fair value of investment at FVTPL | (93.01) | 397.30 |
| Sundry Credit Balance Written Off | 0.00 | 0.00 |
| Provision/Write off of Doubtful debts, Advances and other Current Assets | 0.00 | 59.13 |
| Loss on Assets (Retirement) | 6.52 | - |
| Finance Cost recognised in profit and loss | 15.41 | 15.67 |
| | (554.88) | 200.29 |
| 3 Operating Profit Before Working Capital Changes (1+2) | 9,527.14 | 8,318.13 |
| 4 Changes in Working Capital : | | |
| Decrease/(Increase) in inventories | (1,334.19) | (2,210.35) |
| Decrease/(Increase) in Trade Receivables | (2,029.51) | (1,820.55) |
| Decrease/(Increase) in Other Financial Assets (Non current) | 10.75 | (126.90) |
| Decrease/(Increase) in Other Assets | 60.39 | 1,174.38 |
| (Decrease)/Increase in Trade Payable | (663.31) | (459.28) |
| (Decrease)/Increase in Other Current Liabilities | 1,690.74 | 29.17 |
| (Increase) / Decrease in other bank balances | (26.30) | - |
| (Decrease)/Increase in Other Liabilities & Provisions | (39.54) | 585.79 |
| Changes in Working Capital | (2,330.97) | (2,827.74) |
| 5 Cash Generated from Operations (3+4) | 7,196.17 | 5,490.39 |
| 6 Less : Income Tax (paid)/refund received | (1,195.73) | (1,979.95) |
| 7 Net Cash Flow generated from Operating Activities (5-6) | 6,000.44 | 3,510.44 |
| B Cash Flow From Investing Activities | | |
| Payments for property plant and equipment, intangible assets, capital work in progress and other intangible assets | (236.41) | (178.30) |
| Proceeds from disposal of property plant and equipment | 2.97 | - |
| Interest Received | 141.43 | 0.33 |
| Payments for Investments | (2,339.10) | (946.10) |
| Net Cash Flow from / (used in) Investing Activities | (2,431.11) | (1,124.07) |
| C Cash Flow From Financing Activities | | |
| Interest paid | (5.64) | (1.18) |
| Payment of Dividend | (3,794.69) | (3,035.75) |
| Payment of lease liabilities | (67.49) | (62.59) |
| Net Cash flow from / (used in) Financing activities | (3,867.82) | (3,099.52) |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | (298.50) | (713.15) |
| Add: Cash and cash equivalents at the beginning of the period | 581.20 | 1,083.13 |
| Cash and cash equivalents at the end of the period | 282.70 | 369.98 |
| D Components of Cash and cash equivalents | | |
| Cash on hand | 1.84 | 3.19 |
| With Banks | | |
| on current accounts | 280.87 | 366.79 |
| Total Cash and cash equivalents | 282.70 | 369.98 |

For and on behalf of the Board of Directors of Taparia Tools Ltd.



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

Date: November 11, 2025
Place: Mumbai



TAPARIA TOOLS LTD.**STATEMENT OF ASSETS AND LIABILITIES as at 30th September, 2025***(Rs. in Lakhs)*

| ASSETS | As at 30th September, 2025 | As at 31st March, 2025 |
|---|---------------------------------------|-----------------------------------|
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 1,827.28 | 1,749.22 |
| (b) Capital work in Progress | 231.86 | 162.87 |
| (c) Investment Property | 555.16 | 555.83 |
| (d) Right of Use Assets (Premises) | 134.53 | 199.78 |
| (e) Intangible assets | 7.40 | 4.85 |
| (f) Financial assets | | |
| (g) Other financial assets | 247.42 | 205.37 |
| (h) Deferred tax Assets (Net) | | |
| (i) Income Tax Assets (Net) | 3.20 | 1,122.46 |
| (j) Other non-current assets | 256.57 | 314.69 |
| Total Non-Current Assets | 3,263.40 | 4,314.87 |
| Current Assets | | |
| (a) Inventories | 16,384.96 | 15,050.77 |
| (b) Financial assets | | |
| (i) Investments | 18,830.77 | 15,915.95 |
| (ii) Trade receivables | 9,961.01 | 7,929.89 |
| (iii) Cash and cash equivalents | 282.70 | 581.20 |
| (iv) Bank Balance Other than Cash & Cash equivalent | 148.64 | 122.34 |
| (v) Loans and Advances : | 1.40 | 9.01 |
| (c) Other financial assets | 0.09 | 52.90 |
| (d) Other current assets | 200.19 | 194.85 |
| Total Current Assets | 45,809.76 | 39,856.91 |
| Total Assets | 49,073.16 | 44,171.78 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity share capital | 1,517.88 | 1,517.88 |
| (b) Other Equity | 39,299.47 | 35,585.11 |
| Total Equity | 40,817.35 | 37,102.99 |
| Liabilities | | |
| Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Lease Liabilities | 34.34 | 89.49 |
| (b) Provisions | 253.40 | 218.73 |
| (c) Deferred tax liabilities (Net) | 257.09 | 234.30 |
| (d) Other non-current liabilities | - | - |
| Total Non-Current Liabilities | 544.83 | 542.52 |
| Current Liabilities | | |
| (a) Financial liabilities | | |
| (i) Lease Liabilities | 114.89 | 118.61 |
| (ii) Trade and other payables | | |
| a) Total outstanding dues of micro enterprises and small enterprises | 191.41 | 216.67 |
| b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 4,399.77 | 5,037.85 |
| (b) Other financial liabilities | 253.64 | 293.19 |
| (c) Provisions | 31.00 | 65.66 |
| (d) Current tax liabilities (Net) | 267.49 | 32.25 |
| (e) Other current liabilities | 2,452.78 | 762.04 |
| Total Current Liabilities | 7,710.98 | 6,526.27 |
| Total Liabilities | 8,255.81 | 7,068.79 |
| Total Equity and Liabilities | 49,073.16 | 44,171.78 |

For and on behalf of the Board of Directors of Taparia Tools Ltd.



Sivaramkrishnan Palanlappan Pillai
Whole-Time Director-Operations
(DIN : 06436717)

Date: November 11th, 2025
Place: Mumbai



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| Total Current Liabilities | 7,710.98 | 6,526.27 |
| Total Liabilities | 8,255.81 | 7,068.79 |
| Total Equity and Liabilities | 49,073.16 | 44,171.78 |

For and on behalf of the Board of Directors of Taparia Tools Ltd.

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

Date: November 11th, 2025
 Place: Mumbai



Independent Auditor's Review Report on Unaudited financial results of Taparia Tools Ltd for the quarter and half year ended September 30, 2025

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, 2025 ('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 Batliboi & Purohit
Chartered Accountants
Firm registration no. 101048W

K. A. Mehta

Kaushal Mehta
Partner
Membership no 111749
ICAI UDIN : 25111749BMOLKH8196
Mumbai
Date: November 11, 2025

