TAPARIA TOOLS LTD.

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

E-Mail : nashik@tapariatools.com Web site : http://www.tapariatools.com CIN : L99999MH1965PLC013392

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs. in Lakh)

Sr. No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-Sept-21 [Un-audited]	30-June-21 [Un-audited]	30-Sept-20 [Un-audited]	30-Sept-21 [Un-audited]	30-Sept-20 [Un-audited]	31-March-21 [audited]
I	**Income From Operations**						
	(1) Revenue From Operations	16,918.75	12,644.43	14,136.07	29,563.18	19,285.37	53,605.32
	(2) Other Income	40.83	36.20	31.02	77.03	46.22	169.68
	Total Income (1 +2)	**16,959.58**	**12,680.63**	**14,167.09**	**29,640.21**	**19,331.59**	**53,775.00**
II	**EXPENSES**						
	(a) Cost of Material consumed	1,179.67	786.80	642.99	1,966.47	852.20	2,592.20
	(b) Purchase of Stock -in-trade	10,935.95	9,036.35	8,899.11	19,972.30	11,735.24	30,712.72
	(c) Changes In Inventories of finished goods, Stock-in-trade and work-in-progress	(1,586.72)	(2,155.57)	-774.41	(3,742.29)	(285.34)	292.93
	(d) Employee benefits expense	797.41	657.62	729.71	1,455.03	1,293.81	2,910.27
	(e) Finance Costs	4.76	2.78	4.18	7.54	7.53	20.05
	(f) Depreciation and amortisation expense	45.61	45.93	42.13	91.54	84.38	166.68
	(g) Other expenses	3,537.02	2,723.60	2,573.00	6,260.62	3,508.49	10,636.19
	Total Expenses (a to g)	**14,913.70**	**11,097.51**	**12,116.71**	**26,011.20**	**17,196.30**	**47,331.04**
III	**Profit before exceptional items and tax**	**2,045.87**	**1,583.13**	**2,050.38**	**3,629.00**	**2,135.29**	**6,443.96**
	Add/Less :Exceptional Items		-		-	-	
IV	**Profit before tax**	**2,045.87**	**1,583.13**	**2,050.38**	**3,629.00**	**2,135.29**	**6,443.96**
	Less :Tax Expense						
	(1) Current tax	535.45	396.33	516.08	931.78	541.54	1,661.83
	(2) Deferred tax charge/(credit)	(18.39)	11.55	17.77	(6.84)	22.37	1.95
	(2) Excess Tax Provision for earlier years written back	-	-	-	-	-	(53.41)
V	**Total Tax**	**517.06**	**407.88**	**533.85**	**924.94**	**563.91**	**1,610.37**
VI	**Net Profit for the period after Tax (IV-V)**	**1,528.81**	**1,175.24**	**1,516.53**	**2,704.05**	**1,571.38**	**4,833.59**
VII	**Other Comprehensive Income**						
	A (i)Items that will not be classified to profit or loss	-	-	-4.65	-	(9.31)	40.54
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	1.17	-	2.34	(10.20)
	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	-	-	-3.47	-	(6.96)	30.34
VIII	**Total Comprehensive Income for the period**	**1,528.81**	**1,175.24**	**1,513.06**	**2,704.05**	**1,564.42**	**4,863.93**
IX	Paid-up equity share capital (Face value of Rs.10	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)	50.36	38.71	49.96	89.07	51.76	159.22

NOTES :

1)	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 01, 2021.
2)	The Company is exclusively in the Hand tools 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 Auditors has been completed for the quarter and half year ended September 30, 2021, 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 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 Order dated 26 June 2019 from SEBI confirming the directions issued vide Interim Order dated 20th May 2015. The Company has filed an Appeal against the said Order.
5)	Previous period's figures have been regrouped wherever necessary to confirm to this period's classification.

By Order of the Board,
For TAPARIA TOOLS LTD.

TAPARIA TOOLS LTD. TAPARIA NASIK

SIVARAMAKRISHNAN
DIRECTOR OPERATIONS

Nashik,
November 01, 2021

TAPARIA TOOLS LTD.

Standalone unaudited Statement of Assets and Liabilities as at September 30, 2021

(Rs. in Lakh)

	Particulars	As at 30/09/2021 (Un-audited)	As at 31/03/2021 (Audited)
A	**ASSETS**		
	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	1281.58	1209.15
	(b) Capital Work-in-Progress	537.70	536.83
	(c) Right of Use Assets	54.94	94.55
	(d) Other Intangible Assets	8.40	8.40
	(e) Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Other Financial Assets	95.05	91.05
	(f) Deferred Tax Assets (Net)	-	-
	(g) Other Non-Current Assets	5.32	5.32
	(h) Non-Current Tax Assets (Net)	82.93	416.43
	Total Non-Current Assets	**2,065.93**	**2,361.73**
	CURRENT ASSETS		
	(a) Inventories	15451.58	11713.37
	(b) Financial Assets		
	(i) Investments	4056.98	2697.72
	(ii) Trade Receivables	6245.36	5112.53
	(iii) Cash and Cash Equivalents	231.07	1964.45
	(iv) Bank Balance other than (ii) above	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	269.52	282.73
	(c) Other Current Assets	1707.90	1432.46
	Total Current Assets	**27,962.40**	**23,203.26**
	TOTAL ASSETS	**30,028.32**	**25,564.99**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	303.58	303.58
	(b) Other Equity	23,260.73	20,556.65
	Total Equity	**23,564.31**	**20,860.23**
	LIABILITIES		
	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	15.22	36.08
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	365.94	273.48
	(c) Deferred Tax Liabilities (net)	21.97	28.81
	(d) Other Non-Current Liabilities		
	Total Non-Current Liabilities	**403.13**	**338.37**

	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(I) Borrowings	-	-
	(II) Lease Liabilities	42.89	61.97
	(iii) Trade Payables	2,909.95	2,333.43
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iv) Other Financial Liabilities	184.10	242.28
	(b) Provisions	-	92.47
	(c) Current tax liabilities (Net)	26.48	61.47
	(c) Other Current Liabilities	2,897.47	1,574.77
	Total Current Liabilities	**6,060.89**	**4,366.39**
	TOTAL EQUITY AND LIABILITIES	**30,028.32**	**25,564.99**

By Order of the Board
For Taparia Tools Ltd

TAPARIA TOOLS LTD. TAPARIA NASIK

SIVARAMAKRISHNAN
DIRECTOR OPERATIONS
DIN NO-06436717

Place:Nashik

Date : November 01, 2021

TAPARIA TOOLS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2021

(Rs in Lakh)

		As at 30th September 2021 (Un-Audited)	As at 30th September 2020 (Un-Audited)
A	**Cash Flow from Operating activities**		
1	**Net Profit Before Tax**	**3,629.00**	**2,135.29**
2	**Adjusted for :**		
	Depreciation	91.54	84.38
	Loss on Sale of Fixed Assets	(0.60)	-
	Interest Income	(0.29)	-
	Net foreign exchange gains/(losses)	(0.77)	(1.15)
	Short term capital gain	(47.78)	(45.07)
	Gain in fair value of investment	(11.83)	(12.77)
	Sundry Credit Balance Written Off	-	(0.00)
	Bad Debts written off	0.01	-
	Finance Cost	7.54	7.53
		37.82	**32.92**
3	**Operating cashflows before Working Capital Changes (1+2)**	**3,666.82**	**2,168.20**
4	**Changes in Working Capital :**		
	Decrease/(Increase) in Inventories	(3,738.22)	(4.88)
	Decrease/(Increase) in Trade Receivables	(1,132.07)	(1,726.93)
	Decrease/(Increase) in Other Financial Assets (Non current)	(273.83)	444.88
	Decrease/(Increase) in Other Assets	329.50	(293.61)
	(Decrease)/Increase in Trade Payable	576.54	69.83
	(Decrease)/Increase in Other Current Liabilities	1,117.75	(243.28)
	(Decrease)/Increase in Other Liabilities & Provisions	-	26.86
	Change in Working Capital	**(3,120.33)**	**(1,727.13)**
5	**Cash Generated from Operations (3+4)**	**546.50**	**441.08**
6	**Less: Tax paid (net)**	**(820.00)**	**(400.01)**
7	**Net Cash flow from/ (used in) operating Activities (5-6)**	**(273.50)**	**41.07**
B	**Cash Inflow from Investing Activities**		
	Purchase of fixed assets	**(125.52)**	**(88.50)**
	Sales of Fixed Assetd	**0.89**	**(0.00)**
	Interest Received	**11.88**	**-**
	Sale/(Purchase) of investments (net)	**(1,299.65)**	**(148.12)**
	Gain in fair value of investment	**-**	**12.77**
	Net Cash flow from / (used in) investing activities	**(1,412.40)**	**(223.85)**
C	**Cash Flow From Financing Activities**		
	Finance Cost	**(1.74)**	**(1.56)**
	Payment of lease liabilities	**(45.74)**	**(47.48)**
	Net Cash flow from / (used in) financing activities	**(47.48)**	**(49.04)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(1,733.38)**	**(231.82)**
	Add: Cash and cash equivalents at the beginning of the half year	**1,964.45**	**451.05**
	Cash and cash equivalents at the end of the half year	**231.07**	**219.22**

		As at 30th September 2021 (Un-Audited)	As at 30th September 2020 (Un-Audited)
D	**Components of cash and cash equivalents**		
	Cash on hand	**7.68**	**5.24**
	With banks		
	On current accounts	**223.39**	**213.98**
	Total cash and cash equivalents	**231.07**	**219.22**

The accompanying notes are an integral part of these finanacial statements

By Order of the Board
For TAPARIA TOOLS LIMITED

SIVARAMAKRISHNAN
(DIN : 06436717)
DIRECTOR - OPEATIONS

TAPARIA TOOLS LTD. TAPARIA NASIK

HARSHIL SHAH & COMPANY
Chartered Accountants
Phone :- 022 401 39 401
www.caharshilshah.com, E Mail :- info@caharshilshah.com

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 30 September 2021 and the year to date results for the period 1 April 2021 to 30 September 2021, ('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. 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

HARSHIL SHAH & CO. FIRM REGN. NO. 141179W CHARTERED ACCOUNTANTS

Himmat Sharma
Partner
Membership no 156501
ICAI UDIN : 21156501AAAACU4871

Mumbai
Date: 01/11/2021