

**TAPARIA TOOLS LTD.**

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**STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2018**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year ended		Year ended
		30-Sept-18 [Un-audited]	30-Sept-17 [Un-audited]	30-June-18 [Un-audited]	30-Sept-18 [Un-audited]	30-Sept-17 [Un-audited]	31-March-18 [audited]
<b>I</b>	<b>Income From Operations</b>						
	(1) Revenue From Operations	12,451.38	10,089.27	11,379.61	23,830.99	18,890.79	40,781.08
	(2) Other Income	36.46	47.28	13.72	50.18	57.08	137.20
	<b>Total Income (1 + 2)</b>	<b>12,487.84</b>	<b>10,136.55</b>	<b>11,393.33</b>	<b>23,881.17</b>	<b>18,947.87</b>	<b>40,918.28</b>
<b>II</b>	<b>EXPENSES</b>						
	(a) Cost of Material consumed	772.15	394.90	341.16	1,113.31	725.40	1,428.72
	(b) Purchase of Stock -in-trade	8,134.74	5,486.12	7,356.91	15,491.65	12,936.25	26,468.83
	(c) Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	(931.83)	1,351.68	(248.45)	(1,180.28)	(570.56)	10.70
	(d) Excise duty on sale of goods	-	-	-	-	239.99	239.88
	(e) Employee benefits expense	761.56	620.52	704.48	1,466.04	1,200.93	2,524.29
	(f) Finance Costs	-	4.40	-	-	6.60	12.15
	(g) Depreciation and amortisation expense	14.57	12.19	13.80	28.37	23.62	49.01
	(h) Other expenses	2,909.37	1,784.03	2,427.54	5,336.91	3,492.36	7,981.40
	<b>Total Expenses (a to h)</b>	<b>11,660.55</b>	<b>9,653.84</b>	<b>10,595.44</b>	<b>22,255.99</b>	<b>18,054.59</b>	<b>38,714.98</b>
<b>III</b>	<b>Profit before exceptional items and tax (I - II)</b>	<b>827.29</b>	<b>482.71</b>	<b>797.89</b>	<b>1,625.18</b>	<b>893.28</b>	<b>2,203.30</b>
	Add/Less :Exceptional Items		-	-	-	-	
<b>IV</b>	<b>Profit before tax</b>	<b>827.29</b>	<b>482.71</b>	<b>797.89</b>	<b>1,625.18</b>	<b>893.28</b>	<b>2,203.30</b>
	Less :Tax Expense						
	(1) Current tax	292.97	164.09	278.07	571.04	303.64	760.64
	(2) Deferred tax charge/(credit)	(3.00)	(4.85)	(2.00)	(5.00)	(2.25)	(11.96)
<b>V</b>	<b>Total Tax</b>	<b>289.97</b>	<b>159.24</b>	<b>276.07</b>	<b>566.04</b>	<b>301.39</b>	<b>748.68</b>
<b>VI</b>	<b>Net Profit for the period after Tax (IV-V)</b>	<b>537.32</b>	<b>323.47</b>	<b>521.82</b>	<b>1,059.14</b>	<b>591.89</b>	<b>1,454.62</b>
<b>VII</b>	<b>Other Comprehensive Income</b>						
<b>A</b>	(i) Items that will not be classified to profit or loss	(5.17)	7.50	(5.17)	(10.34)	15.00	(20.69)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.79	(2.59)	1.79	3.58	(5.18)	7.16
<b>B</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	(3.38)	4.91	(3.38)	(6.76)	9.82	(13.53)
<b>VIII</b>	<b>Total Comprehensive Income for the period (VI+VII)</b>	<b>533.94</b>	<b>328.38</b>	<b>518.44</b>	<b>1,052.38</b>	<b>601.71</b>	<b>1,441.09</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)	17.70	10.66	17.19	34.89	19.50	47.92



**Statement of Assets and Liabilities**

Rupees in  
lakhs

	Particulars	As at 30th September, 2018	As at 31st March, 2018
	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
(a)	Property, Plant and Equipment	702.14	624.84
(b)	Capital work-in-progress	118.20	116.94
(c)	Investment Property	-	-
(d)	Goodwill	-	-
(e)	Other Intangible assets	103.99	8.39
(f)	Intangible Assets Under Development	-	-
(g)	Financial assets	-	-
(h)	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other financial assets	976.95	86.44
(i)	Deferred Tax Asset (Net)	-	-
(j)	Income Tax Asset (Net)	-	131.02
(k)	Other non-current assets	-	992.47
		<b>1,901.29</b>	<b>1,960.10</b>
	<b>Current Assets</b>		
(a)	Inventories	8,823.08	7,400.84
(b)	Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	4,973.44	3,618.16
	(iii) Cash and cash equivalents	1,398.92	1,078.27
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other financial assets	3.36	5.94
(c)	Income Tax Asset (Net)	-	-
(d)	Other current assets	1,867.42	1,380.51
		<b>17,066.22</b>	<b>13,483.72</b>
	<b>Total Assets</b>	<b>18,967.50</b>	<b>15,443.82</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity share capital	303.58	303.58
(b)	Other Equity	11,362.17	10,308.04
		<b>11,665.75</b>	<b>10,611.62</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
(a)	Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade and other payables	-	-
	(iii) Other financial liabilities	-	-
(b)	Provisions	448.77	281.30
(c)	Deferred tax liabilities (Net)	6.58	6.58
(d)	Other non-current liabilities	-	-
		<b>455.35</b>	<b>287.88</b>
	<b>Current Liabilities</b>		
(a)	Financial liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade and other payables	4,537.50	3,348.61
	(iii) Other financial liabilities	369.04	14.51
(b)	Provisions	65.00	68.90
(c)	Current tax liabilities (Net)	167.23	62.50
(d)	Other current liabilities	1,707.63	1,049.80
		<b>6,846.41</b>	<b>4,544.32</b>
	<b>Total Liabilities</b>	<b>18,967.50</b>	<b>15,443.82</b>



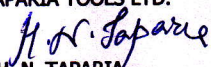


**NOTES :**

- 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 03, 2018.
- 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 Auditors has been completed for the quarter and half year ended Sept. 30, 2018, 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. Personal hearing on the same was held on 3rd October 2018..
- 5) The Company has complied with IND AS 115 "Revenue from Contracts with customers."
- 6) Previous periods' figures have been regrouped wherever necessary to conform to this period's classification.

Mumbai,  
November 3 2018

By Order of the Board,  
For TAPARIA TOOLS LTD.

  
H. N. TAPARIA  
CHAIRMAN & MANAGING





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## LIMITED REVIEW REPORT ON REVIEW OF UNAUDITED INTERIM FINANCIAL RESULTS OF TAPARIA TOOLS LIMITED

TO

### THE BOARD OF DIRECTORS OF TAPARIA TOOLS LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of Taparia Tools Limited ('the Company') for the quarter ended September 30, 2018 and year to date results for the period from April 01, 2018 to September 30, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').
2. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity specified under Section 143(10) of the companies Act, 2013. 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 is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M.M. Parikh & Co.**

*Chartered Accountants*

ICAI Firm registration No.107557W

**Mr. Kishor M Parikh**

*Partner*

Membership No.031110



Place: Mumbai

Date: November 03, 2018