

## **SQUARE FOUR PROJECTS INDIA LIMITED**

**CIN: L24230WB1992PLC192922**

Regd. Office: 238A, A.J.C Bose Road, Suite No.2B, Kolkata-700020,

Phone: + 91-33-2290-3185; Fax: + 91-33-2290-3179

Website: [www.squarefourgroup.in](http://www.squarefourgroup.in); Email ID: [arun@squarefourgroup.com](mailto:arun@squarefourgroup.com)

---

Dated: 14.11.2022





**S P A R K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS LLP**

SPARK House, 51, Scheme No. 53, Vijay Nagar,  
Near Medanta Hospital, INDORE-452011 (M.P.)  
Tel. : 0731-4230240, E-Mail : [info@ca-spark.com](mailto:info@ca-spark.com)  
[www.ca-spark.com](http://www.ca-spark.com)

SQUARE FOUR PROJECTS INDIA LIMITED  
CIN: L24230WB199PLC192922  
REGD: OFFICE: 238A A. J. C. BOSE ROAD  
2ND FLOOR, KOLKATA - 700 020

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2022

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Standalone				
		Quarter Ended(Unaudited)			Half Year Ended(Unaudited)	
		Quarter Ended Sep 30, 2022	Quarter Ended June 30, 2022	Quarter Ended Sep 30, 2021	Sep 30, 2022	Sep 30, 2021
						Year Ended Mar 31, 2022 (Audited)
1	Revenue from Operations	-	-	-	-	-
2	Other Income	-	-	11.39	-	11.42
3	Total Income (1 + 2)	-	-	11.39	-	11.42
4	Expenses					
a)	Purchase of trade goods	-	-	-	-	-
b)	Employee benefit expenses	1.01	1.00	1.05	2.02	2.10
c)	Finance Cost	-	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-	-
e)	Other expenses	3.88	3.81	3.69	7.68	6.13
	Total Expenses	4.89	4.81	4.74	9.70	8.23
5	Profit before tax (3 - 4)	(4.89)	(4.81)	6.64	(9.70)	3.20
6	Tax Expense				-	
a)	Current Tax	-	-	0.83	-	0.83
b)	Short/(Excess) Provision of taxation for previous periods	-	-	-	-	-
c)	Deferred Tax	-	-	-	-	-
	Total Tax Expenses	-	-	0.83	-	0.83
7	Net profit for the period (5 - 6)	(4.89)	(4.81)	5.81	(9.70)	2.37
8	Other comprehensive income, net of income tax					
a)	i) item that will not be reclassified to profit or loss	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
b)	i) item that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-
9	Total comprehensive income for the period (7 - 8)	(4.89)	(4.81)	5.81	(9.70)	2.37
10	Net profit attributable to:					
a)	Owner	(4.89)	(4.81)	5.81	(9.70)	2.37
b)	Non-controlling interests	-	-	-	-	-
11	Total comprehensive income attributable to:					
a)	Owner	(4.89)	(4.81)	5.81	(9.70)	2.37
b)	Non-controlling interests	-	-	-	-	-
12	Paid-up equity share capital (Face value Rs. 10 each)	980.89	980.89	980.89	980.89	980.89
13	Earnings per share (of Rs. 10 each) (not annualised)					
a)	Basic (in Rs.)	(0.05)	(0.05)	0.06	(0.10)	0.02
b)	Diluted (in Rs.)	(0.05)	(0.05)	0.06	(0.10)	0.02

Notes:

- 1) The above results have been approved by the Board of Directors of the Company in its meeting held on 14.11.2022
- 2) The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
- 3) The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- 4) The Audit Committee has reviewed the above result and the board of directors has approved the above result and its release at their respective meetings held on 14.11.2022
- 5) The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed

On behalf of the Board



SQUARE FOUR PROJECTS INDIA LIMITED  
CIN: L24230WB199PLC192922  
REGD: OFFICE: 238A A. J. C. BOSE ROAD  
2ND FLOOR, KOLKATA - 700 020

UNAUDITED STANDALONE BALANCE SHEET

AS AT 30TH SEPTEMBER, 2022

(Amount in Rs. Lacs)

PARTICULARS	STANDALONE	
	AS AT 30.09.2022 (UNAUDITED)	AS AT 31.03.22 (AUDITED)
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, Plant and Equipment & Intangible Asset	-	-
Capital Work-in-Progress	-	-
Investment Property	-	-
Intangible Assets	-	-
Financial Assets		
Investments	65.31	65.31
Loans	-	-
Other Financial Assets	-	-
Non Current Assets	-	-
Other Non Current Assets	-	-
	<b>65.31</b>	<b>65.31</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade Receivables	-	-
Cash and Cash Equivalents	7.01	6.39
Other Bank Balances	-	-
Loans	-	-
Other Financial Assets	311.85	323.72
Current Tax Assets (Net)	10.60	10.60
Other Current Assets	207.54	205.45
	<b>537.00</b>	<b>546.16</b>
	<b>602.31</b>	<b>611.47</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	980.89	980.89
Other Equity	(383.25)	(373.55)
<b>Total Equity</b>	<b>597.64</b>	<b>607.34</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (net)	-	-
	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	0.60	0.60
Provisions	-	-
Current Tax Liabilities	1.36	1.36
Other Current Liabilities	2.72	2.18
	<b>4.68</b>	<b>4.14</b>
<b>Total Liabilities</b>	<b>4.68</b>	<b>4.14</b>
	<b>602.31</b>	<b>611.47</b>

Place: Kolkata  
Date: 14-11-2022



On behalf of the Board  
For Square Four Projects India Limited

Ganesh Kumar Singhania  
(Managing Director)

DIN: 01248747

**SQUARE FOUR PROJECTS INDIA LIMITED**  
**(Formerly Essen Supplements India Limited)**

**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2022**

		Half year ended 30th Sept 2022	Half year ended 30th Sept 2021
<b>A</b>	<b><u>CASH FLOW FROM OPERATION ACTIVITIES</u></b>		
	Net Profit before tax	(9.70)	3.20
	Adjustment for:		
	Depreciation		
	Preliminary Expenses written off		
	Interest Income	-	(11.39)
	<b>Operating Profit/Loss before Working Capital Changes</b>	<b>(9.70)</b>	<b>(8.19)</b>
	Adjustments for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	-	-
	(Increase) / Decrease in Inventories	-	-
	(Increase) / Decrease in Other Non Current and Current Assets	9.77	(2.65)
	Increase / (Decrease) in Trade Payables	-	-
	Increase / (Decrease) in Other Non Current and Current Liabilities	0.54	1.51
	<b>Changes in Working Capital</b>	<b>10.31</b>	<b>(1.14)</b>
	<b>Cash(used in)/ generated from operating activities</b>	<b>0.61</b>	<b>(9.33)</b>
	Income Tax Payments	0.00	(1.18)
	<b>Net Cash(used in)/ from Operating Activities</b>	<b>0.61</b>	<b>(10.51)</b>
<b>B</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
	Purchase of Property, Plant & Equipment	-	-
	Proceeds from sale of Property, Plant & Equipment	-	-
	(Purchase) / Sale of Non-Current Investments (net)	-	-
	Interest Income	-	11.39
	<b>Net Cash(used in)/ from Investing Activities</b>	<b>-</b>	<b>11.39</b>
<b>C</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
	Borrowings taken / (repaid) (net)	-	-
	Proceeds from / (repayment of) share allotment	-	-





# SPARK & ASSOCIATES CHARTERED ACCOUNTANTS LLP

Formerly known as SPARK & Associates

SPARK House, 51, Scheme No. 53, Vijay Nagar,  
Near Medanta Hospital, INDORE-452011 (M.P.)  
Tel. : 0731-4230240, E-Mail : info@ca-spark.com  
www.ca-spark.com

**Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended**

Review Report to

The Board of Directors of Square Four Projects India Limited  
(Formerly Known as Essen Supplements Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Square Four Projects India Ltd (Formerly Known as Essen Supplements Limited) (Holding Company) and its Subsidiaries (Holding company and Subsidiaries).



**S P A R K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS LLP**

SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L24230WB199PLC192922

REGD: OFFICE: 238A A. J. C. BOSE ROAD

2ND FLOOR, KOLKATA - 700 020

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2022

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Consolidated				
		Quarter Ended(Unaudited)			Half Year Ended(Unaudited)	Year Ended
		Quarter Ended Sep 30, 2022	Quarter Ended June 30, 2022	Quarter Ended Sep 30, 2021	Sep 30, 2022	Sep 30, 2021
						March 31, 2022
						(Audited)
1	Revenue from Operations	-	-	-	-	-
2	Other Income	-	-	5.79	-	5.83
3	<b>Total Income (1 + 2)</b>	-	-	5.79	-	5.83
4	<b>Expenses</b>					
a)	Purchase of trade goods	-	-	-	-	-
b)	Employee benefit expenses	1.01	1.00	1.05	2.02	2.10
c)	Finance Cost	-	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-	-
e)	Other expenses	4.21	3.97	3.72	8.19	6.16
	<b>Total Expenses</b>	5.22	4.97	4.77	10.21	8.26
	Previous year Interest set off	-	-	-	-	-
5	<b>Profit before tax (3 - 4)</b>	(5.22)	(4.98)	1.02	(10.21)	(2.43)
6	<b>Tax Expense</b>					
a)	Current Tax	-	-	0.83	-	0.83
b)	Short/(Excess) Provision of taxation for previous periods	-	-	-	-	-
c)	Deferred Tax	-	-	-	-	-
	<b>Total Tax Expenses</b>	-	-	0.83	-	0.83
7	<b>Net profit for the period (5 - 6)</b>	(5.22)	(4.98)	0.19	(10.21)	(3.26)
8	<b>Other comprehensive income, net of income tax</b>					
a)	i) item that will not be reclassified to profit or loss	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
b)	i) item that will be reclassified to profit or loss	-	-	-	-	-
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	-	-	-	-	-
9	<b>Total comprehensive income for the period (7 - 8)</b>	(5.22)	(4.98)	0.19	(10.21)	(3.26)
10	<b>Net profit attributable to:</b>					
a)	Owner	(5.22)	(4.98)	0.19	(10.21)	(3.26)
b)	Non-controlling interests	-	-	-	-	-
11	<b>Total comprehensive income attributable to:</b>					
a)	Owner	(5.22)	(4.98)	0.19	(10.21)	(3.26)
b)	Non-controlling interests	-	-	-	-	-



SQUARE FOUR PROJECTS INDIA LIMITED  
CIN: L24230WB199PLC192922  
REGD: OFFICE: 238A A. J. C. BOSE ROAD  
2ND FLOOR, KOLKATA - 700 020

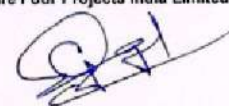
UNAUDITED CONSOLIDATED BALANCE SHEET (Amount in Rs. Lacs)

**SQUARE FOUR PROJECTS INDIA LIMITED**  
(Formerly Essen Supplements India Limited)

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2022**

		Half year 30th Sept 2022	Half year 30th Sept 2021
<b>A</b>	<b>CASH FLOW FROM OPERATION ACTIVITIES</b>		
	Net Profit before tax	(10.21)	(2.43)
	Adjustment for:		
	Depreciation	-	(5.79)
	Interest Income	-	-
	Loss on Sale Property, Plant & Equipment	-	-
	<b>Operating Profit/Loss before Working Capital Changes</b>	<b>(10.21)</b>	<b>(8.22)</b>
	Adjustments for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables	-	-
	(Increase) / Decrease in Inventories	-	-
	(Increase) / Decrease in Other Non Current and Current Assets	8.37	2.19
	Increase / (Decrease) in Trade Payables	-	-
	Increase / (Decrease) in Other Non Current and Current Liabilities	(0.31)	2.28
	<b>Changes in Working Capital</b>	<b>8.06</b>	<b>4.48</b>
	<b>Cash(used in)/ generated from operating activities</b>	<b>(2.15)</b>	<b>(3.74)</b>
	Income Tax Payments	-	(1.18)
	<b>Net Cash(used in)/ from Operating Activities</b>	<b>(2.15)</b>	<b>(4.92)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant & Equipment	-	-
	Capital Work in Progress	(1.27)	(1.27)
	Proceeds from sale of Property, Plant & Equipment	-	-
	(Purchase) / Sale of Non-Current Investments (net)	-	-
	Interest Income	-	5.79
	<b>Net Cash(used in)/ from Investing Activities</b>	<b>(1.27)</b>	<b>4.52</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Borrowings taken / (repaid) (net)	2.74	1.50
	Proceeds from preferential share allotment	-	-
	Proceeds from Calls in arrears paid during the year	-	-
	<b>Net Cash(used in)/from Financing Activities</b>	<b>2.74</b>	<b>1.50</b>
	<b>Net increase in cash and cash equivalents</b>	<b>(0.68)</b>	<b>1.10</b>
	Opening Cash and Cash equivalents	8.65	6.43
	Closing Cash and Cash equivalents	7.97	7.53

On behalf of the Board  
For Square Four Projects India Limited



Ganesh Kumar Singhania  
(Managing Director)

DIN: 01248747

Place: Kolkata  
Date: 14-11-2022

