

SQUARE FOUR PROJECTS INDIA LIMITED

CIN: L24230WB1992PLC192922

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

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Website: www.squarefourgroup.in; Email ID: arun@squarefourgroup.com

Dated: 14.01.2023

The Secretary,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower
Dalal Street,
Mumbai-400001

Ref: Scrip Code: 526532

Sub: Outcome of Board Meeting –Unaudited financial Result for the Quarter ended 31st December, 2022

Dear Sir,

In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 31st December, 2022 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e., 14th January, 2023. The Board Meeting commenced at 5.00 p.m. and concluded at 6.00 p.m.

A copy of Limited Review Report on the said results, in the prescribed format, issued by the Auditors of the company is also enclosed.

In terms of Regulation 47 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published by 16.01.2023 in Business Standard (English Edition) and Sukhabar (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st December, 2022 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The Bombay Stock Exchange Ltd. (www.bseindia.com) and on the Company's website at www.squarefourgroup.in

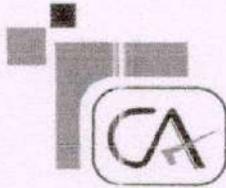
Kindly take the same on your records.

Thanking You,
Yours faithfully,
For *Square Four Projects India Limited*.

SQUARE FOUR PROJECTS INDIA LTD.


Managing Director
Ganesh Kumar Singhania
Managing Director
(DIN: 01248747)

Encl: as above



SPARK & ASSOCIATES
CHARTERED ACCOUNTANTS LLP

Formerly known as SPARK & Associates

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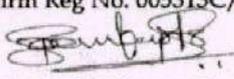
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

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 unaudited standalone financial results of Square Four Projects India Limited (Formerly Known as Essen Supplements Limited) (hereinafter referred to as "the Company") for the quarter ended & nine months ended 31st December, 2022 ("the Statement") prepared by the company based on the Indian Accounting Standards (Ind AS) notified under the section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 ("the Rules") as amended. 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 the statement based on our review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Unique Document Identification Number (UDIN) for this document is 23404644B6XVAB6844

For SPARK & Associates Chartered Accountants LLP
Chartered Accountants
Firm Reg No. 005313C/C400311


CA Pankaj Kumar Gupta
Partner
Membership No. 404644
Indore,
Dated 14th January 2023



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» Pune » Jamshedpur » Noida » Raipur » Jaipur

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 ENDED 31/12/2022

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Standalone					Year ended (Audited) 31-Mar-2022
		Quarter Ended(Unaudited)			Nine Months ended(Unaudited)		
		31-Dec-2022	30-Sep-2022	31-Dec-2021	Dec 31, 2022	Dec 31, 2021	
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	0.02	-	-	0.02	11.42	24.34
3	Total Income (1 + 2)	0.02	-	-	0.02	11.42	24.34
4	Expenses						
a)	Purchase of trade goods	-	-	-	-	-	-
b)	Employee benefit expenses	1.05	1.01	1.05	3.07	3.15	4.20
c)	Finance Cost	-	-	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-	-	-
e)	Other expenses	4.26	3.88	3.51	11.95	9.63	14.91
	Total Expenses	5.31	4.89	4.56	15.01	12.78	19.11
5	Profit before tax (3 - 4)	(5.29)	(4.89)	(4.56)	(14.99)	(1.36)	5.23
6	Tax Expense						
a)	Current Tax	-	-	-	-	-	1.36
b)	Short/(Excess) Provision of taxation for previous periods	(0.04)	-	-	(0.04)	-	-
c)	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	(0.04)	-	-	(0.04)	-	1.36
7	Net profit for the period (5 - 6)	(5.25)	(4.89)	(4.56)	(14.95)	(1.36)	3.87
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)	(5.25)	(4.89)	(4.56)	(14.95)	(1.36)	3.87
10	Net profit attributable to:						
a)	Owner	(5.25)	(4.89)	(4.56)	(14.95)	(1.36)	3.87
b)	Non-controlling interests	-	-	-	-	-	-
11	Total comprehensive income attributable to:						
a)	Owner	(5.25)	(4.89)	(4.56)	(14.95)	(1.36)	3.87
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	980.89
13	Earnings per share (of Rs. 10 each) (not annualised)	(0.05)	(0.05)	(0.05)	(0.15)	(0.01)	0.04
a)	Basic (in Rs.)	(0.05)	(0.05)	(0.05)	(0.15)	(0.01)	0.04
b)	Diluted (in Rs.)	(0.05)	(0.05)	(0.05)	(0.15)	(0.01)	0.04

Notes:

- 1) The above results have been approved by the Board of Directors of the Company in its meeting held on 14.01.2023
- 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 14.01.2023
- 5) The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed
- 6) Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation, listed on any recognized stock exchanges

On behalf of the Board
SQUARE FOUR PROJECTS INDIA LTD.



Ganesh Kumar Singhania
Managing Director
DIN: 01248747

Place: Kolkata
Date: 14.01.2023



SPARK & ASSOCIATES
CHARTERED ACCOUNTANTS LLP

Formerly known as SPARK & Associates

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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) Regulations, 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 its subsidiaries together referred to as the "Group"), for the the quarter ended & nine months ended 31st December, 2022, attached herewith, being submitted by the Holding Company based on the Indian Accounting Standards (Ind AS) notified under the section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 ("the Rules") as amended. 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 the statement based on our review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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 Standards on Auditing 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - i. BRC Construction Company Pvt. Ltd. (Wholly owned Subsidiary)
5. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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» Pune » Jamshedpur » Noida » Raipur » Jaipur





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6. The accompanying unaudited consolidated financial results also include the Group's share of net loss of Rs. 14,95,122/- for the nine months ended December 31, 2022, as considered in the unaudited consolidated financial results, in respect of an Subsidiary company based on their interim financial information which has not been reviewed their auditor. This unaudited financial information has been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

Unique Document Identification Number (UDIN) for this document is 23404644B9XVAC1572

For SPARK & Associates Chartered Accountants LLP
Chartered Accountants
Firm Reg No. 005313C/C400311

CA Pankaj Kumar Gupta
Partner
Membership No. 404644
Indore,
Dated 14th January 2023



SL. NO.	PARTICULARS	Consolidated					Year ended(Audited) 31-Mar-2022
		Quarter Ended(Unaudited)			Nine Months ended(Unaudited)		
		31-Dec-2022	30-Sep-2022	31-Dec-2021	Dec 31, 2022	Dec 31, 2021	
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	0.02	-	-	0.02	5.83	13.18
3	Total Income (1 + 2)	0.02	-	-	0.02	5.83	13.18
4	Expenses						
a)	Purchase of trade goods	-	-	-	-	-	-
b)	Employee benefit expenses	1.05	1.01	1.05	3.07	3.15	4.20
c)	Finance Cost	-	-	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-	-	-
e)	Other expenses	5.06	4.21	3.94	13.25	10.73	15.23
	Total Expenses	6.11	5.22	4.99	16.32	13.88	19.43
	Previous year Interest set off						
5	Profit before tax (3 - 4)	(6.09)	(5.22)	(4.99)	(16.30)	(8.05)	(6.26)
6	Tax Expense						
a)	Current Tax	-	-	-	-	-	1.36
b)	Short/(Excess) Provision of taxation for previous periods	(0.04)	-	-	(0.04)	-	-
c)	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	(0.04)	-	-	(0.04)	-	1.36
7	Net profit for the period (5 - 6)	(6.04)	(5.22)	(4.99)	(16.25)	(8.05)	(7.62)
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)	(6.04)	(5.22)	(4.99)	(16.25)	(8.05)	(7.62)
10	Net profit attributable to:						
a)	Owner	(6.04)	(5.22)	(4.99)	(16.25)	(8.05)	(7.62)
b)	Non-controlling interests	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
11	Total comprehensive income attributable to:						
a)	Owner	(6.04)	(5.22)	(4.99)	(16.25)	(8.05)	(7.62)
b)	Non-controlling interests	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
12	Paid-up equity share capital (Face value Rs. 10 each)	980.89	980.89	980.89	980.89	980.89	980.89
13	Earnings per share (of Rs. 10 each) (not annualised)	(0.062)	(0.05)	(0.05)	(0.17)	(0.08)	(0.08)
a)	Basic (in Rs.)	(0.062)	(0.05)	(0.05)	(0.17)	(0.08)	(0.08)
b)	Diluted (in Rs.)	(0.062)	(0.05)	(0.05)	(0.17)	(0.08)	(0.08)

Notes:

- The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th January, 2023
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
- The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
- The consolidated financial results include the results of Square Four Projects India Limited and its Subsidiary in India
- The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed
- Additional disclosure as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation, listed on any recognized stock exchanges

On behalf of the Board
For Square Four Projects India Limited


Ganesh Kumar Singhania
(Managing Director)

DIN: 01248747

Place: Kolkata

Date: 14.01.2023