

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

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Dated: 10.11.2023

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 30<sup>th</sup> September, 2023**

Dear Sir,

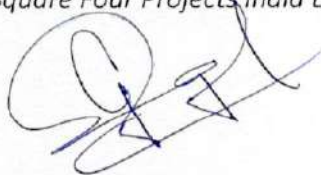
In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 30<sup>th</sup> September, 2023 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e., 10<sup>th</sup> November, 2023. The Board Meeting commenced at 4.00 p.m. and concluded at 4.30 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 12.11.2023 in Business Standard (English Edition) and Sukhabar (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30<sup>th</sup> September, 2023 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](http://www.bseindia.com)) and on the Company's website at [www.squarefourgroup.in](http://www.squarefourgroup.in)

Kindly take the same on your records.

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



Ganesh Kumar Singhania  
Managing Director  
(DIN: 01248747)

Encl: as above



# S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP

Formerly known as SPARK & Associates

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LBS Marg, Ghatkopar West, Mumbai - 400086 (MH)  
Mob. : 91790 52380 | E-Mail : info@ca-spark.com  
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## Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Square Four Projects India Limited** (hereinafter referred to as "the Company") for the quarter ended and Half year ended September 30, 2023 (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
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 23436593BGUZDV5772**

For S P A R K & Associates Chartered Accountants LLP  
Chartered Accountants  
Firm Reg No. 005313C/C400311

CA Chandresh Singhvi  
Partner  
Membership No. : 436593  
Place: Indore, Madhya Pradesh  
Date: November 10, 2023



Branches at : ► Delhi ► Indore ► Kota ► Bhopal ► Ahmedabad ► Sangrur  
► 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/HALF YEAR ENDED 30TH SEPTEMBER, 2023

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Standalone					
		Quarter Ended(Unaudited)			Half Year Ended(Unaudited)		Year Ended
		Quarter Ended Sep 30, 2023	Quarter Ended June 30, 2023	Quarter Ended Sep 30, 2022	Sep 30, 2023	Sep 30, 2022	Mar 31, 2023
							(Audited)
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	22.68
3	Total Income (1 + 2)	-	-	-	-	-	22.68
4	Expenses						
a)	Purchase of trade goods	-	-	-	-	-	-
b)	Employee benefit expenses	1.05	1.03	1.01	2.08	2.02	4.12
c)	Finance Cost	-	-	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-	-	-
e)	Other expenses	7.72	3.97	3.88	11.70	7.88	16.00
	Total Expenses	8.77	5.01	4.89	13.78	9.70	20.11
5	Profit before tax (3 - 4)	(8.77)	(5.01)	(4.89)	(13.78)	(9.70)	2.57
6	Tax Expense				-		
a)	Current Tax	-	-	-	-	-	0.67
b)	Short/(Excess) Provision of taxation for previous periods	-	-	-	-	-	(0.04)
c)	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	0.62
7	Net profit for the period (5 - 6)	(8.77)	(5.01)	(4.89)	(13.78)	(9.70)	1.94
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)	(8.77)	(5.01)	(4.89)	(13.78)	(9.70)	1.94
10	Net profit attributable to:						
a)	Owner	(8.77)	(5.01)	(4.89)	(13.78)	(9.70)	1.94
b)	Non-controlling interests	-	-	-	-	-	-
11	Total comprehensive income attributable to:						
a)	Owner	(8.77)	(5.01)	(4.89)	(13.78)	(9.70)	1.94
b)	Non-controlling interests	-	-	-	-	-	-
12	Paid-up equity share capital (Face value Rs. 5 each)*	980.89	980.89	980.89	980.89	980.89	980.89
13	Earnings per share (of Rs. 5 each)* (not annualised)						
a)	Basic (in Rs.)	(0.04)	(0.03)	(0.05)	(0.07)	(0.10)	0.02
b)	Diluted (in Rs.)	(0.04)	(0.03)	(0.05)	(0.07)	(0.10)	0.02

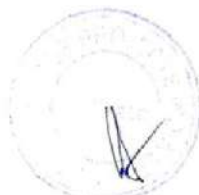
**Notes:**

- The above results have been approved by the Board of Directors of the Company in its meeting held on 10-11-2023
- The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
- \*The face Value of an Equity Shares of Rs.10 Each has been changed to Rs. 5 each during the June-2023 quarter & accordingly the paid-up share capital of the company earlier comprises of 9808900 equity shares of Rs 10 each will now comprises of 19617800 equity shares of Rs. 5 each.
- The figures for the corresponding previous periods have been re-grouped / re-classified wherever necessary, to make them comparable.
- 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 10-11-2023.
- The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed

On behalf of the Board  
For Square Four Projects India Limited

  
Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747

Place: Kolkata  
Date: 10-11-2023



## UNAUDITED STANDALONE BALANCE SHEET

AS AT 30TH SEPTEMBER, 2023

(Amount in Rs. Lacs)

PARTICULARS	STANDALONE	
	AS AT 30.09.2023 (UNAUDITED)	AS AT 31.03.23 (AUDITED)
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, Plant and Equipment	-	-
Capital Work-in-Progress	-	-
Investment Property	-	-
Intangible Assets	-	-
<b>Financial Assets</b>		
Investments	65.31	65.31
Loans	-	-
Other Financial Assets	-	-
<b>Non Current Assets</b>	<b>11.57</b>	<b>9.30</b>
<b>Other Non Current Assets</b>	<b>-</b>	<b>-</b>
	<b>76.88</b>	<b>74.61</b>
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	-	-
Cash and Cash Equivalents	7.97	6.78
Other Bank Balances	-	-
Loans	-	-
Other Financial Assets	320.75	323.25
Current Tax Assets (Net)	-	2.27
<b>Other Current Assets</b>	<b>191.70</b>	<b>205.05</b>
	<b>520.42</b>	<b>537.35</b>
	<b>597.30</b>	<b>611.96</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	980.89	980.89
Other Equity	(385.39)	(371.61)
<b>Total Equity</b>	<b>595.50</b>	<b>609.28</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (net)	-	-
	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	0.35	0.37
Provisions	-	-
Current Tax Liabilities	0.67	0.67
Other Current Liabilities	0.78	1.64
	<b>1.80</b>	<b>2.68</b>
<b>Total Liabilities</b>	<b>1.80</b>	<b>2.68</b>
	<b>597.30</b>	<b>611.96</b>

On behalf of the Board  
For Square Four Projects India Limited

  
Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747

Place: Kolkata  
Date: 10-11-2023



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

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2023				
			Half year ended 30th Sept 2023	Half year ended 30th Sept 2022
<b>A</b>	<b>CASH FLOW FROM OPERATION ACTIVITIES</b>			
	Net Profit before tax		(13.78)	(9.70)
	Adjustment for:			
	Depreciation		-	-
	Preliminary Expenses written off		-	-
	Interest Income		-	-
	<b>Operating Profit/Loss before Working Capital Changes</b>		<b>(13.78)</b>	<b>(9.70)</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		18.12	9.77
	Increase / (Decrease) in Trade Payables		-	-
	Increase / (Decrease) in Other Non Current and Current Liabilities		(0.88)	0.54
	<b>Changes in Working Capital</b>		<b>17.24</b>	<b>10.31</b>
	<b>Cash(used in)/ generated from operating activities</b>		<b>3.46</b>	<b>0.61</b>
	Income Tax Payments		(2.27)	0.00
	<b>Net Cash(used in)/ from Operating Activities</b>		<b>1.19</b>	<b>0.61</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Property, Plant & Equipment		-	-
	Proceeds from sale of Property, Plant & Equipment		-	-
	(Purchase) / Sale of Non-Current Investments (net)		-	-
	Interest Income		-	-
	<b>Net Cash(used in)/ from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Borrowings taken / (repaid) (net)		-	-
	Proceeds from preferential share allotment		-	-
	Proceeds from Calls in arrears paid during the year		-	-
	<b>Net Cash(used in)/from Financing Activities</b>		<b>-</b>	<b>-</b>
	<b>Net increase in cash and cash equivalents</b>		<b>1.19</b>	<b>0.61</b>
	Opening Cash and Cash equivalents		6.78	6.39
	Closing Cash and Cash equivalents		7.97	7.01

On behalf of the Board  
For Square Four Projects India Limited

Place: Kolkata  
Date: 10-11-2023



  
Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747





# SPARK & ASSOCIATES CHARTERED ACCOUNTANTS LLP

Formerly known as SPARK & Associates

120, Gold Crest Business Park, Near Shreyas Cinema  
LBS Marg, Ghatkopar West, Mumbai - 400086 (MH)  
Mob. : 91790 52380 | E-Mail : info@ca-spark.com  
www.ca-spark.com

**Independent Auditor's Review Report on the quarterly and year to date unaudited consolidated 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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Square Four Projects India Limited (Holding Company)** and its subsidiaries (Holding company and its subsidiaries together referred to as the "Group"), for the quarter ended and Half year ended **September 30, 2023**, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
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:  
BRC Construction Company Private Limited (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.



**Branches at : » Delhi » Indore » Kota » Bhopal » Ahmedabad » Sangrur  
» Pune » Jamshedpur » Noida » Raipur » Jaipur**



6. The accompanying unaudited consolidated financial results also include the Group's share of net loss of ₹ 27,084 for the half year ended September 30, 2023, as considered in the unaudited consolidated financial results, in respect of a Subsidiary company based on their interim financial information which has not been reviewed by 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 23436593BGUZDU4066

For S P A R K & Associates Chartered Accountants LLP  
Chartered Accountants  
Firm Reg No. 005313C/C400311

CA Chandresh Singhvi  
Partner  
Membership No. : 436593  
Place: Indore, Madhya Pradesh  
Date: November 10, 2023





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, 2023

[Amount in Rs. Lacs]

SL. NO.	PARTICULARS	Consolidated					
		Quarter Ended(Unaudited)			Half Year Ended(Unaudited)		Year Ended
		Quarter Ended Sep 30, 2023	Quarter Ended June 30, 2023	Quarter Ended Sep 30, 2022	Sep 30, 2023	Sep 30, 2022	March 31, 2023 (Audited)
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	11.52
3	<b>Total Income (1 + 2)</b>	-	-	-	-	-	11.52
4	<b>Expenses</b>						
a)	Purchase of trade goods	-	-	-	-	-	-
b)	Employee benefit expenses	1.05	1.03	1.01	2.08	2.02	4.12
c)	Finance Cost	-	-	-	-	-	-
d)	Depreciation and amortisation expenses	-	-	-	-	-	-
e)	Other expenses	7.91	4.06	4.21	11.97	6.19	16.88
	<b>Total Expenses</b>	<b>8.96</b>	<b>5.09</b>	<b>5.22</b>	<b>14.05</b>	<b>10.21</b>	<b>21.00</b>
	Previous year Interest set off	-	-	-	-	-	-
5	<b>Profit before tax (3 - 4)</b>	<b>(8.96)</b>	<b>(5.09)</b>	<b>(5.22)</b>	<b>(14.05)</b>	<b>(10.21)</b>	<b>(9.48)</b>
6	<b>Tax Expense</b>						0.67
a)	Current Tax	-	-	-	-	-	-
b)	Short/(Excess) Provision of taxation for previous periods	-	-	-	-	-	(0.04)
c)	Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.63</b>
7	<b>Net profit for the period (5 - 6)</b>	<b>(8.96)</b>	<b>(5.09)</b>	<b>(5.22)</b>	<b>(14.05)</b>	<b>(10.21)</b>	<b>(10.10)</b>
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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income for the period (7 - 8)</b>	<b>(8.96)</b>	<b>(5.09)</b>	<b>(5.22)</b>	<b>(14.05)</b>	<b>(10.21)</b>	<b>(10.10)</b>
10	<b>Net profit attributable to:</b>						
a)	Owner	(8.96)	(5.09)	(5.22)	(14.05)	(10.21)	(10.10)
b)	Non-controlling interests	-	-	-	-	-	-
11	<b>Total comprehensive income attributable to:</b>						
a)	Owner	(8.96)	(5.09)	(5.22)	(14.05)	(10.21)	(10.10)
b)	Non-controlling interests	-	-	-	-	-	-
12	<b>Paid-up equity share capital (Face value Rs. 5 each)*</b>	<b>980.89</b>	<b>980.89</b>	<b>980.89</b>	<b>980.89</b>	<b>980.89</b>	<b>980.89</b>
13	<b>Earnings per share (of Rs. 5 each)* (not annualised)</b>						
a)	Basic (in Rs.)	(0.09)	(0.03)	(0.05)	(0.07)	(0.10)	(0.10)
b)	Diluted (in Rs.)	(0.09)	(0.03)	(0.05)	(0.07)	(0.10)	(0.10)

Notes:

- The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10th November, 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 face Value of an Equity Shares of Rs. 10 Each has been changed to Rs. 5 each during the June-2023 quarter & accordingly the paid-up share capital of the company earlier comprises of 9808900 equity shares of Rs 10 each will now comprises of 19617800 equity shares of Rs. 5 each.
- 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
- The Consolidated statement of cash Flow for the half year ended September 30, 2023 as reported in these financials results have been approved by the company's Board of Director, but have not been subjected to review by the auditors.
- 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

For Square Four Projects India Limited

Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747

Place: Kolkata  
Date: 10-11-23





UNAUDITED CONSOLIDATED BALANCE SHEET  
AS AT 30TH SEPTEMBER, 2023

(Amount in Rs. Lacs)

PARTICULARS	CONSOLIDATED	
	AS AT 30.09.2023 (UNAUDITED)	AS AT 31.03.23 (AUDITED)
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, Plant and Equipment	-	-
Capital Work-in-Progress	189.09	175.22
Investment Property	1,589.90	1,589.90
Intangible Assets	-	-
Financial Assets		
Investments	39.50	39.50
Loans	-	-
Other Financial Assets	-	-
Non Current Assets	11.57	9.30
Other Non Current Assets	186.02	186.02
	<b>2,016.08</b>	<b>1,999.95</b>
<b>Current Assets</b>		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade Receivables	-	-
Cash and Cash Equivalents	9.88	8.06
Other Bank Balances	-	-
Loans	-	-
Other Financial Assets	142.43	144.93
Current Tax Assets(Net)	0.42	2.69
Other Current Assets	200.80	211.56
	<b>353.54</b>	<b>367.25</b>
	<b>2,369.62</b>	<b>2,367.19</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	980.89	980.89
Other Equity	983.37	997.43
Non-Controlling Interest	-	-
<b>Total Equity</b>	<b>1,964.26</b>	<b>1,978.32</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (net)	-	-
	-	-
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	401.42	378.92
Trade Payables	-	-
Other Financial Liabilities	0.35	0.60
Provisions	-	-
Current Tax Liabilities	0.67	0.67
Other Current Liabilities	2.92	6.69
	<b>405.36</b>	<b>386.87</b>
<b>Total Liabilities</b>	<b>405.36</b>	<b>386.87</b>
	<b>2,369.62</b>	<b>2,367.19</b>

On behalf of the Board  
For Square Pour Projects India Limited

Ganesh Kumar Singhania  
(Managing Director)

DIN: 01248747

Place: Kolkata  
Date: 10-11-2023




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

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2023**

		Half year 30th Sept 2023	Half year 30th Sept 2022
<b>A</b>	<b>CASH FLOW FROM OPERATION ACTIVITIES</b>		
	Net Profit before tax	(14.05)	(10.21)
	Adjustment for:		
	Depreciation	-	-
	Interest Income	-	-
	Loss on Sale Property, Plant & Equipment	-	-
	<b>Operating Profit/Loss before Working Capital Changes</b>	<b>(14.05)</b>	<b>(10.21)</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	10.99	8.37
	Increase / (Decrease) in Trade Payables	-	-
	Increase / (Decrease) in Other Non Current and Current Liabilities	(6.02)	(0.31)
	<b>Changes in Working Capital</b>	<b>4.97</b>	<b>8.06</b>
	<b>Cash(used in)/ generated from operating activities</b>	<b>(9.08)</b>	<b>(2.15)</b>
	Income Tax Payments	2.27	-
	<b>Net Cash(used in)/ from Operating Activities</b>	<b>(6.81)</b>	<b>(2.15)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant & Equipment	-	-
	Capital Work in Progress	(13.87)	(1.27)
	Proceeds from sale of Property, Plant & Equipment	-	-
	(Purchase) / Sale of Non-Current Investments (net)	-	-
	Interest Income	-	-
	<b>Net Cash(used in)/ from Investing Activities</b>	<b>(13.87)</b>	<b>(1.27)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Borrowings taken / (repaid) (net)	22.50	2.74
	Proceeds from preferential share allotment	-	-
	Proceeds from Calls in arrears paid during the year	-	-
	<b>Net Cash(used in)/from Financing Activities</b>	<b>22.50</b>	<b>2.74</b>
	<b>Net increase in cash and cash equivalents</b>	<b>1.81</b>	<b>(0.68)</b>
	Opening Cash and Cash equivalents	8.06	8.65
	Closing Cash and Cash equivalents	9.88	7.97

On behalf of the Board  
For Square Four Projects India Limited

  
Ganesh Kumar Singhania  
(Managing Director)  
DIN: 01248747

Place: Kolkata  
Date: 10-11-2023

