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: <u>www.squarefourgroup.in;</u> Email ID: <u>sq4group@gmail.com</u>

Dated: 14.11.2024

The Secretary, Bombay Stock Exchange Limited Phiroze Jeejeebhoy Tower Dalal Street, <u>Mumbai-400001</u>

Ref: Scrip Code: 526532

<u>Sub: Outcome of Board Meeting –Unaudited financial Result for the Quarter ended 30th</u> <u>September, 2024</u>

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 30th September, 2024 which have been duly approved by the Board of Directors of the Company in its meeting held today i.e., 14th November, 2024. The Board Meeting commenced at 4.00 p.m. and concluded at 6.30 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 16.11.2024 in Business Standard (English Edition) and Sukhabar (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30th September, 2024 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.

Ganesh Kumar Singhania Managing Director (DIN: 01248747)

SPARK & Associates Chartered Accountants LLP

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

Review Report to The Board of Directors of Square Four Projects India Limited CIN: L24230WB1992PLC192922

- 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, 2024 (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 24436593BKFSVS7222

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



CA Chandresh Singhvi 5 Partner Membership No.: 436593 Place: Indore, Madhya Pradesh Date: November 14,2024

0731-4230240

info@ca-spark.com

51, SPARK House, Scheme No. 53, Vijay Nagar, Near Medanta Hospital, INDORE - 452011 (MP)

CIN: L24230WB199PLC192922

REGD: OFFICE: 238A A. J. C. BOSE ROAD 2ND FLOOR, KOLKATA - 700 020

			Standalone					
SL. NO.	PARTICULARS	Qua	Quarter Ended(Unaudited)			Half Year Ended(Unaudited)		
		Quarter Ended Sep 30, 2024	Quarter Ended June 30, 2024	Quarter Ended Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	Mar 31, 2024	
							(Audited)	
1	Revenue from Operations			-	-	•	-	
2	Other Income	23.33	5.20		28.53	-	22.18	
3	Total Income (1 + 2)	23.33	5.20	•	28.53	•	22.18	
4	Expenses							
a)	Purchase of trade goods	-	-	-	•	-	-	
b)	Employee benefit expenses	1.35	1.25	1.05	2.60	2.08	3.78	
c)	Finance Cost		•	-	•		•	
d)	Depreciation and amortisation expenses	-		-	•		•	
e)	Other expenses	4.51	3.14	7.72	7.66	11.70	21.95	
	Total Expenses	5.86	4.39	8.77	10.26	13.78	25.73	
5	Profit before tax (3 - 4)	17.46	0.81	(8.77)	18.27	(13.78)	(3.55	
6	Tax Expense				-	•		
a)	Current Tax		-		-			
b)	Short/(Excess) Provision of taxation for previous periods		-	-	-	-	(0.0)	
c)	Deferred Tax		-			•		
	Total Tax Expenses	•			•		(0.0)	
7	Net profit for the period (5 · 6)	17.46	0.81	(8.77)	18.27	(13.78)	(3.5	
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						· · · ·	
0	Total comprehensive income for the period (7 - 8)	17.46	0.81	(8.77)	18.27	(13.78)	(3.5	
	Net profit attributable to:						`	
	Owner	17.46	· U.31	(8.77)	18.27	(13.78)	(3.5	
	Non-controlling interests		-		-			
	Total comprehensive income attributable to:							
	Owner	17.46	0.81	(8.77)	18.27	(13.78)	(3.5	
	Non-controlling interests			(0.17)	-	-	,,,,,	
		980.89	980.89	980.89	980.89	980.89	980.89	
_	Paid-up equity share capital (Face value Rs. 5 each)	300.09	300.09	300.03	500.00	000.00		
	Earnings per share (of Rs. 5 each)* (not annualised)	0.09	0.00	(0.04)	0.09	(0.07)	(0.01	
) Basic (in Rs.)	0.09	0.00	(0.04)	0.09	(0.07)	(0.01	

Notes:

1) The above results have been approved by the Board of Directors of the Company in its meeting held on 14-11-2024

 The according to the company and the board of blectors of the company in the meeting read on 14-11-2024
 The Company has only segment which is Real Estate. Accordingly, separate segment reporting is not required to be disclosed.
 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 14-11-2024.

5) The results are duly reviewed by the auditors the company with unmodified opinions are the same as enclosed

Place: Kolkata Date: 14-11-2024



On behalf of the Board For Square Four Projects India Limited

Ganesh Kumar Singhania (Managing Director) DIN: 01248747

AS AT 30TH SEPTEMBER, 2024		(Amount in Rs. Lacs STANDALONE		
PARTICULARS		AS AT		
	AS AT	31.03.24		
	30.09.2024 (UNAUDITED)	(AUDITED)		
	(UNAUDITED)	(AUDITED)		
SSETS				
Ion Current Assets				
Property, Plant and Equipment		-		
Capital Work-in-Progress		-		
Investment Property				
Intangible Assets				
Financial Assets	65.31	65.3		
Investments				
Loans				
Other Financial Assets	13.21	10.99		
Non Current Assets	10.21	-		
Other Non Current Assets	78.52	76.30		
Current Assets				
Inventories	•			
Financial Assets				
Investments	•			
Trade Receivables	•	-		
Cash and Cash Equivalents	5.30	193.6		
Other Bank Balances	-	-		
Loans	-	-		
Other Financial Assets	539.08	335.6		
Current Tax Assets (Net)	0.88	2.2		
Other Current Assets	2.37	0.4		
	547.63 626.14	531.9 608.2		
EQUITY AND LIABILITIES	020.14			
Equity				
Equity Share Capital	980.89	980.8		
Other Equity	(356.86)	(375.1		
Total Equity	624.03	605.7		
Liabilities				
Non-Current Liabilities				
Financial Liabilities				
Borrowings	-	-		
Other Financial Liabilities	<u>.</u>	-		
Provisions		-		
Deferred Tax Liabilities (net)	-			
		•		
Current Liabilities				
Financial Liabilities				
Borrowings				
Trade Payables	2.11	2.		
Other Financial Liabilities	2.11	2		
Provisions		-		
Current Tax Liabilities				
Other Current Liabilities	2.11	2.		
	2.11	2.		
Total Liabilities	626.14	608.		

Place: Kolkata Date: 14-11-2024



On behalf of the Board

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(Formerly Essen Supplements India Limited)

		Half year ended 30th Ha	If year ended 30t
		Sept 2024	Sept 2023
A	CASH FLOW FROM OPERATION ACTIVITIES		
	Net Profit before tax	18.27	(13.78
	Adjustment for:		
	Depreciation		
	Preliminary Expenses written off		
	Interest Income	(28.53)	
	Operating Profit/Loss before Working Capital Changes	(10.26)	(13.7
	Adjustments for Changes in Working Capital		
	(Increase) / Decrease in Trade Receivables		
	(Increase) / Decrease in Inventories		
	(Increase) / Decrease in Other Non Current and Current Assets	(204.02)	18.1
	Increase / (Decrease) in Trade Payables		
	Increase / (Decrease) in Other Non Current and Current Liabilities	(0.39)	(0.8
	Changes in Working Capital	(204.41)	17.2
	Cash(used in)/ generated from operating activities	(214.66)	3.4
	Income Tax Payments	(2.21)	(2.2
	Net Cash(used in)/ from Operating Activities	(216.87)	1.1
в	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & Equipment		
	Proceeds from sale of Property, Plant & Equipment		
	(Purchase) / Sale of Non-Current Investments (net)		
	Interest Income	28.53	
	Net Cash(used in)/ from Investing Activities	28.53	
С	CASH FLOW FROM FINANCING ACTIVITIES		
	Borrowings taken / (repaid) (net)		
	Proceeds from preferential share allotment		
	Proceeds from Calls in arrears paid during the year		
	Net Cash(used in)/from Financing Activities	· ·	
	Net increase in cash and cash equivalents	(188.35)	1.
	Opening Cash and Cash equivalents	193.65	6.
	Closing Cash and Cash equivalents	5.30	7.9

On behalf of the Board

For Square Four Projects India Limited

Ganesh Kumar Singhania

(Managing Director) DIN: 01248747

Place: Kolkata Date: 14-11-2024



SPARK & Associates

m 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 CIN: L24230WB1992PLC192922

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- 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, 2024, 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.



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51, SPARK House, Scheme No. 53, Vijay Nagar, Near Medanta Hospital, INDORE - 452011 (MP)

SPARK & Associates Chartered Accountants LLP

G. The Unaudited Consolidated Financial Statement includes the interim financial information of Wholly Owned Subsidiary BRC Construction Company Private Limited whose interim financial information reflects total net loss of ₹ 25,342 for the half year ended 30th September 2024.

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 Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Board of Directors.

Unique Document Identification Number (UDIN) for this document is 24436593BKFSYT6416

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

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CA Chandresh Singhvi Partner Membership No.: 436593 Place: Indore, Madhya Pradesh Date: November 14, 2024

CIN: L24230WB199PLC192922 REGD: OFFICE: 238A A. J. C. BOSE ROAD

2ND FLOOR, KOLKATA - 700 020

	ITED CONSOLIDATED FINANCIAL RESULTS FOR TH	Consolidated					
SL. NO.	PARTICULARS	Quarter Ended(Unaudited)			Half Year Ended(Unaudited)		Year Ended
		Quarter Ended Sep 30, 2024	Quarter Ended June 30, 2024	Quarter Ended Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	March 31, 2024 (Audited)
1	Revenue from Operations	-	163.35	-		-	
	Other Income	20.51	2.42	-	22.93	()	10.99
	Total Income (1 + 2)	20.51	165.76		22.93	•	10.99
	Expenses						
	Purchase of trade goods	-		-	-	-	
	Employee benefit expenses	1.35	7.37	1.05	2.60	2.08	3.78
	Finance Cost	-	24.20	-	-	-	-
	Depreciation and amortisation expenses	-	46.15	-	-	-	-
	Other expenses	4.66	87.50	7.91	7.91	11.97	23.70
	Total Expenses	6.01	165.21	8.96	10.51	14.05	27.48
	Previous year Interest set off	-				-	-
5	Profit before tax (3 - 4)	14.51	0.55	(8.96)	12.42	(14.05)	(16.49
	Tax Expense				-		
	Current Tax	-	-	-	-		-
	Short/(Excess) Provision of taxation for previous period	-	-	-	-	-	(0.02
	Deferred Tax		-		-	•	-
	Total Tax Expenses	-	-	-	-		(0.02
7	Net profit for the period (5 - 6)	14.51	0.55	(8.96)	12.42	(14.05)	(16.47
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 profit or loss 	-	-		-	-	
b	i) item that will be reclassified to profit or loss	-	-	-	-	-	-
2	 ii) Income tax relating to items that will be reclassified to or loss 	•	•	-	-	•	<u>.</u>
	Total other comprehensive income, net of income t	-	-	-	-		-
9	Total comprehensive income for the period (7 - 8)	14.51	0.55	(8.96)	12.42	(14.05)	(16.47
	Net profit attributable to:						
	Owner	14.51	0.55	(8.96)	12.42	(14.05)	(16.47
b	Non-controlling interests	-	-	•	-	-	· · ·
	Total comprehensive income attributable to:						
) Owner	14.51	0.55	(8.96) 12.42	(14.05)	(16.47
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)					
) Basic (in Rs.)	0.07	(0.0)				
	Diluted (in Rs.)	0.07	(0.0)	(0.05) 0.06	(0.07)	(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 November, 2024 1)

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 2)

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

3) 4) 5) 6) The Consolidated statement of cash Flow for the half year ended September 30, 2024 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 7) 2015 is not applicable since the Company does not have any securities, as mentioned in the Regulation , listed on any recognized stock exchanges

Place: Kolkata Date: 14/11/2024

PROJ Kolkata *

For Square Four Projects India Limited

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anesh Kumar Singhania (Managing Director) DIN: 01248747

AS AT 30TH SEPTEMBER,2024 PARTICULARS	CONSOLI	DATED	
PARTICULARS	AS AT	AS AT	
	30.09.2024	31.03.24	
	(UNAUDITED)	(AUDITED)	
ASSETS	(ONAODITED)	(AODITED)	
Non Current Assets			
Property, Plant and Equipment			
Capital Work-in-Progress	194.14	192.88	
Investment Property	1,589.90	1,589.90	
Intangible Assets	1,003.00	1,000.00	
Financial Assets			
Investments	39.50	39.50	
	39.50	39.00	
Loans		-	
Other Financial Assets		-	
Non Current Assets	13.21	10.99	
Other Non Current Assets	186.02	186.02	
	2,022.78	2,019.30	
Current Assets			
Inventories			
Financial Assets			
Investments			
Trade Receivables			
Cash and Cash Equivalents	6.20	194.84	
Other Bank Balances		-	
Loans		-	
Other Financial Assets	. 31.66	147.20	
Current Tax Assets(Net)	1.30	2.63	
Other Current Assets	11.85	9.80	
	51.01	354.54	
	2,073.78	2,373.84	
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	980.89	980.89	
Other Equity	993.38	980.96	
Non-Controlling Interest	000.00	000.00	
Total Equity	1,974.27	1,961.85	
Total Equity	1,014.21	1,001.00	
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings		-	
Other Financial Liabilities		-	
Provisions	-		
Deferred Tax Liabilities (net)			
	-	-	
Current Liabilities			
Financial Liabilities			
Borrowings	95.50	406.78	
Trade Payables		-	
Other Financial Liabilities	4.01	5.2	
Provisions			
Current Tax Liabilities		2	
Other Current Liabilities			
	99.51	412.00	
Total Liabilities	99.51	412.00	
	2,073.78	2,373.84	

On behalf of the Board For Square Four Projects India Limited

Ganesh Kumar Singhania

(Managing Director) DIN: 01248747

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Kolkata OS * 0.

Place: Kolkata Date: 14-11-2024

(Formerly Essen Supplements India Limited)

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YE	Half year	Half year
	30th Sept 2024	30th Sept 2023
	Joth Ocpt Louit	0000 0000 10100
CASH FLOW FROM OPERATION ACTIVITIES		
Net Profit before tax	12.42	(14.0
Adjustment for:		
Depreciation		
Interest Income	(22.93)	
Loss on Sale Property, Plant & Equipment		
Operating Profit/Loss before Working Capital Changes	(10.51)	(14.0
Adjustments for Changes in Working Capital		
(Increase) / Decrease in Trade Receivables		1
(Increase) / Decrease in Inventories		3
(Increase) / Decrease in Other Non Current and Current Assets	111.35	10.9
Increase / (Decrease) in Trade Payables		
Increase / (Decrease) in Other Non Current and Current Liabilities	(1.20)	(6.
Changes in Working Capital	110.15	4.9
Cash(used in)/ generated from operating activities	99.64	(9.
Income Tax Payments	1.33	2.
Net Cash(used in)/ from Operating Activities	100.97	(6.
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	•	
Capital Work in Progress	(1.26)	(13.
Proceeds from sale of Property, Plant & Equipment		
(Purchase) / Sale of Non-Current Investments (net)	•	
Interest Income	22.93	
Net Cash(used in)/ from Investing Activities	21.67	(13
C CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings taken / (repaid) (net)	(311.28)	22.
Proceeds from preferential share allotment	•	
Proceeds from Calls in arrears paid during the year	•	
Net Cash(used in)/from Financing Activities	(311.28)	22
Net increase in cash and cash equivalents	(188.64)	1
Opening Cash and Cash equivalents	194.84	8
Closing Cash and Cash equivalents	6.20	9

Place: Kolkata Date: 14-11-2024



On behalf of the Board

For Square Four Projects India Limited

26

Ganesh Kumar Singhania (Managing Director) DIN: 01248747