

General information about company	
Scrip code*	000000
NSE Symbol*	TAPIFRUIT
MSEI Symbol*	NOTLISTED
ISIN*	INE0M7001010
Name of company	TAPI FRUIT PROCESSING LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	08-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	FMCG
Start date and time of board meeting	08-05-2025 16:00
End date and time of board meeting	08-05-2025 17:20
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	No
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	No
Latest Date on which RPT policy is updated	
Indicate Company website link for updated RPT policy of the Company	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes
No. of times funds raised during the quarter	2
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No There is no default on Loans and Debt Securities during the financial year, Hence provision of these disclosure is not applicable to the company.

Financial Results – Other than Bank

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-10-2024	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	829.6	1749.76
	Other income	6.43	9.02
	Total Income	836.03	1758.78
2	Expenses		
(a)	Cost of materials consumed	613.98	1306.5
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.86	-0.97
(d)	Employee benefit expense	83.64	170.9
(e)	Finance costs	6.19	9.39
(f)	Depreciation and amortisation expense	50.59	92.82
(g)	Other Expenses		
1	Manufacturing Expenses	49.87	115.98
2	Marketing and Selling Expenses	59.62	131.06
3	Other Expense	57.22	103.37
	Total other expenses	166.71	350.41
	Total expenses	931.97	1929.05
3	Profit before exceptional and extraordinary items and tax		
		-95.94	-170.27
4	Exceptional items	14.84	14.84
5	Profit before extraordinary items and tax		
		-81.1	-155.43
6	Extraordinary items	0	0
7	Profit before tax		
		-81.1	-155.43
8	Tax Expense		
	Current tax	0	0
	Deferred tax	1.8	1.8
	Total tax expenses	1.8	1.8
9	Net Profit Loss for the period from continuing operations		
		-82.9	-157.23
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax		
		0	0
13	Profit (loss) for period before minority interest		
		-82.9	-157.23
14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	Net profit (Loss) for the period		
		-82.9	-157.23
17	Details of equity share capital		
	Paid-up equity share capital	427.3	427.3
	Face value of equity share capital	10	10
	Details of debt securities		
18	Reserves excluding revaluation reserve		756.39

19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-2.3	-4.08	
	Diluted earnings (loss) per share from continuing and discontinued operations	-2.29	-4.03	
20	Debt equity ratio	0.59	0.59	Textual Information(1)
21	Debt service coverage ratio	-1.15	-0.56	Textual Information(2)
22	Interest service coverage ratio	-3.93	-5.67	Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	427.3
	Reserves and surplus	756.39
	Money received against share warrants	0
	Total shareholders' funds	1183.69
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	505.22
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	5
	Long-term provisions	0
	Total non-current liabilities	510.22
6	Current liabilities	
	Short-term borrowings	174
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	214.99
	Total Trade payable	214.99
	Other current liabilities	44.9
	Short-term provisions	1.29
	Total current liabilities	435.18
	Total equity and liabilities	2129.09
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	635.98
	Producing properties	0
	Intangible assets	0
	Preproducing properties	0
	Property, Plant and Equipment capital work-in-progress	1061.49
	Intangible assets under development or work-in-progress	0
	Total Property, Plant and Equipment and Intangible assets	1697.47
(ii)	Non-current investments	1.9
(v)	Deferred tax assets (net)	1.39
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	0
	Total non-current assets	1700.76
2	Current assets	
	Current investments	0
	Inventories	206.22

Trade receivables	138.13
Cash and cash equivalents	4.01
Bank balance other than cash and cash equivalents	0
Short-term loans and advances	0
Other current assets	79.97
Total current assets	428.33
Total assets	2129.09

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		

Cash flow statement - indirect	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before extraordinary items and tax	-155.43
2 Adjustments for reconcile profit (loss)	
Adjustments to profit (loss)	
Adjustments for finance costs	9.39
Adjustments for depreciation and amortisation expense	92.82
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for share-based payments	27.61
Other adjustments for which cash effects are investing or financing cash flow	-14.84
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments to profit (loss)	114.98
3 Adjustments for working capital	
Adjustments for decrease (increase) in inventories	-17.86
Adjustments for decrease (increase) in trade receivables	-1.66
Adjustments for decrease (increase) in other current assets	86.13
Adjustments for increase (decrease) in trade payables	211.05
Adjustments for increase (decrease) in other current liabilities	-4.97
Adjustments for provisions	1.13
Total adjustments for working capital	273.82
Total adjustments for reconcile profit (loss)	388.8
Net cash flows from (used in) operations	233.37
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities before extraordinary items	233.37
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) operating activities	233.37
4 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	34.89
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property plant and equipment	21.01

	Purchase of property plant and equipment	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	1212.38
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-1156.48
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-1156.48
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	82.58
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	508.46
	Repayments of borrowings	5.23
	Dividends paid	0
	Interest paid	9.39
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	576.42
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	576.42
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-346.69
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-346.69
	Cash and cash equivalents cash flow statement at beginning of period	350.7
	Cash and cash equivalents cash flow statement at end of period	4.01

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kansariwala & Chevli	Yes	31-03-2026

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	14-06-2023
Amount Raised	394.24
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	No Comment
Comments of the auditors, if any	No Comment

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
1	To fund the capital requirement for the purpose of capital expenditures, Repayments of Debts, Working Capital Requirements, Investment in Technology and General Corporate Purpose.	NA	394.24	0	394.24	0	

Signatory Details

Name of signatory	Ghanshyam Laljibhai Lukhi
Designation of person	Managing Director
Place	Surat
Date	08-05-2025

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	15-06-2023
Amount Raised	159.39
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
1	To fund the capital requirement for the purpose of capital expenditures, Repayments of Debts, Working Capital Requirements, Investment in Technology and General Corporate Purpose.	NA	159.39	0	159.39	0	

