



# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

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Date: 12.08.2019

The BSE Limited  
Phiroze Jeejeeboy Towers  
Dalal Street  
Mumbai-400001  
Email Id: corp.relations@bseindia.com

Metropolitan Stock Exchange  
4<sup>th</sup> Floor, Vibgyor Towers, Plot No. C-62  
Bandra Kurla Complex, Bandra east  
Mumbai- 400098  
Email Id: raviraj.nirbhawane@mcx-sx.com

**Subject: Outcome of the Board Meeting of Kotia Enterprises Limited held on Monday, August, 12<sup>th</sup>, 2019.**

Dear Sir,

In continuation of our letter dated 02<sup>nd</sup> August, 2019 and pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

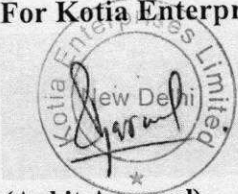
- i. Unaudited standalone financial results of the Company for the quarter ended June 30, 2019; and
- ii. Copies of the Limited Review Reports as submitted by the Auditors of the Company on standalone Financial Results.
- iii. Revised Standalone Audited Financial Results of the Company for the Quarter/ Financial Year ended March, 31, 2019.

The Board Meeting commenced at 3:40 p.m. and concluded at 5:00 p.m.

You are requested to kindly take note of the same.

Thanking you  
Yours Truly

For Kotia Enterprises Limited



(Ankit Agarwal)  
Managing Director  
DIN: 05254327



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS**

To,  
The board of directors  
Kotia Enterprises Limited  
CIN: L74110DL1980PLC010678  
905, New Delhi House,  
27, Barakhamba Road,  
New Delhi-110001

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of Kotia Enterprises Limited (the "Company") for the quarter ended 30<sup>th</sup> June, 2019 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which 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 of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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 the 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.

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 Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.N. PUROHIT & CO.  
Chartered Accountants  
Firm Regn. 304040E

*O.P. Rareek*  
O.P. Rareek  
Partner  
M. No. 014238



Place: New Delhi  
Date: 12<sup>th</sup> August, 2019



# KOTIA ENTERPRISES LIMITED

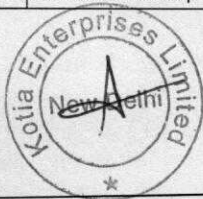
Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

## KOTIA ENTERPRISES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2019 - IND-AS COMPLIANT

(in Lakhs)

Particulars	Three Months Ended			Year Ended
	FOR THE QUARTER			YEAR TO DATE
	01.04.2019 to 30.06.2019 (')	01.01.2019 to 31.03.2019 (')	01.04.2018 to 30.06.2018 (')	01.04.2018 to 31.03.2019 (')
	(unaudited)	(Refer Note 3)	(unaudited)	(Audited)
I Revenue From Operations:	1,927.69	1,549.94	1,904.74	8,835.38
Sale of Bleached Hardwoodcraft Pulp	1,113.89	1,131.52	1,767.40	5,008.34
Construction and Civil Works	813.80	418.42	137.34	3,827.04
II Other Income	58.96	35.70	54.18	170.14
III Total Income (I+II)	1,986.64	1,585.64	1,958.92	9,005.52
IV EXPENSES				
Cost of Materials consumed	-	25.41	-	163.60
Purchase of stock-in-trade:				
Purchase of Bleached Hardwoodcraft Pulp	1,387.76	2,183.74	1,756.18	5,983.39
Purchase of Construction and Civil Works	797.53	308.07	167.26	3,592.70
Changes in inventories of finished goods, WIP and stock-in-trade	(297.26)	(1,003.44)	(32.68)	(1,090.51)
Employee benefits expenses	3.69	3.71	2.81	14.57
Finance costs	37.66	43.40	36.56	153.88
Depreciation and amortisation expenses	0.42	0.37	0.39	1.47
Other expenses:	11.86	14.31	10.24	48.19
Total expenses (IV)	1,941.67	1,575.58	1,940.76	8,867.30
V Profit/(loss) before exceptional items and tax (I- IV)	44.98	10.06	18.16	138.22
VI Exceptional Items	-	-	-	-
VII Profit/(loss) before tax(V-VI)	44.98	10.06	18.16	138.22
VIII Tax expense:				
(1) Current tax	(11.69)	(4.30)	(4.68)	(37.50)
(2) Deferred tax	-	(1.51)	-	(1.51)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	33.28	4.26	13.48	99.21
X Profit/(loss) from discontinued operations	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	33.28	4.26	13.48	99.21
XIV Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	12.25	-	-	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	(3.18)	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-




Regd. Off : 905, New Delhi House, 27, Barakhamba Road, New Delhi - 110001  
 CIN : L74110DL1980PLC010678, Email : compliance@kotiaenterprises.com  
 Ph. No.: 011-40045955, Website : www.kotiaenterprises.com

XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	42.35	4.26	13.48	99.21
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05
XVII	Earnings per equity share (for continuing operation):				
	(1) Basic	0.60	0.06	0.19	1.41
	(2) Diluted	0.60	0.06	0.19	1.41
XVIII	Earnings per equity share (for discontinued operation):				
	(1) Basic (Rs.)				
	(2) Diluted (Rs.)				
	See accompanying note to the financial results				

**Notes :**

- (1) The above unaudited financial results for the quarter ended 30th June, 2019 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August, 2019
- (2) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (3) Figures for the quarter ended 31 March 2019 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial years.

For and on behalf of board of directors of  
KOTIA ENTERPRISRS LIMITED

  
Kotia Enterprises Limited  
New Delhi  
★

ANKIT AGARWAL

DIN: 05254327

Date: 12th August, 2019

Place: New Delhi



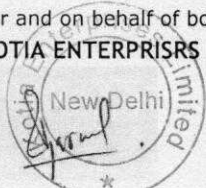
# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ARE AS FOLLOWS:

Particulars	Quarter Ended			Previous year ended
	30th June 2019	31st March 2019	30th June 2018	31st March 2019
	(unaudited)	(Refer note 3)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>				
a) Trading in Bleached hardwoodkraft pulp	1,113.89	1,131.52	1,767.41	5,008.34
b) Construction and civil work services	813.80	418.42	137.33	3,827.04
c) Unallocable	58.96	35.70	54.18	170.14
<b>Total</b>	<b>1,986.64</b>	<b>1,585.64</b>	<b>1,958.92</b>	<b>9,005.52</b>
Less: Inter Segment Revenue	-	-	-	-
<b>Net Sales/Income From Operations</b>				
<b>2. Segment Results</b>				
<b>Profit before Interest &amp; Tax</b>				
a) Trading in Bleached hardwoodkraft pulp	23.38	38.28	11.23	115.45
b) Construction and civil work services	16.28	(2.10)	2.75	70.77
c) Unallocable	58.96	35.70	54.18	170.14
<b>TOTAL</b>	<b>98.61</b>	<b>71.87</b>	<b>68.16</b>	<b>356.36</b>
<b>Add/(Less):</b>				
(a) Interest	(37.66)	(43.39)	(36.56)	(153.88)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(15.98)	(18.42)	(13.44)	(64.26)
<b>Total Profit before Tax</b>	<b>44.98</b>	<b>10.06</b>	<b>18.16</b>	<b>138.22</b>
3. Capital employed (Segment Assets-Segment Liabilities)				
<b>Segment Assets: -</b>				
a) Trading in Bleached hardwoodkraft pulp	1,407.36	1,090.51	1,157.57	1,090.51
b) Construction and civil work services	22.67	0.12	-	0.12
c) Unallocable	4,475.95	4,314.39	1,811.16	4,314.39
<b>Total</b>	<b>5,905.98</b>	<b>5,405.01</b>	<b>2,968.73</b>	<b>5,405.01</b>
<b>Segment Liabilities</b>				
a) Trading in Bleached hardwoodkraft pulp	1,877.20	863.83	78.50	863.83
b) Construction and civil work services	650.63	13.03	48.39	13.03
c) Unallocable	258.63	3,729.62	2,152.00	3,729.62
<b>Total</b>	<b>2,786.46</b>	<b>4,606.48</b>	<b>2,278.89</b>	<b>4,606.48</b>

For and on behalf of board of directors of  
KOTIA ENTERPRISES LIMITED



ANKIT AGARWAL

DIN: 05254327

Date: 12th August, 2019

Place: New Delhi

Regd. Off : 905, New Delhi House, 27, Barakhamba Road, New Delhi - 110001  
CIN : L74110DL1980PLC010678, Email : compliance@kotiaenterprises.com  
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Metropolitan Stock Exchange  
4<sup>th</sup> Floor, Vibgyor Towers, Plot No. C-62  
Bandra Kurla Complex, Bandra east  
Mumbai- 400098  
Email Id: raviraj.nirbhawane@mcx-sx.com

Dear Sir,

In pursuance to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that M/s V.N Purohit & Company, Statutory Auditor of the Company have issued Audit Reports with unmodified opinion Audit on the Standalone Audited Financial Statements of the Company for the financial year ended March, 2019.

You are requested to notify your constituents accordingly.

Yours sincerely,

**For Kotia Enterprises Limited**



(Ankit Agarwal)  
Managing Director  
DIN: 05254327



**V. N. PUROHIT & CO.**  
CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,  
27, Barakhamba Road,  
New Delhi - 110 001  
Phone : 011-43596011  
E-mail : vnpdelhi@vnpaudit.com  
Website : www.vnpaudit.com

**Independent Auditor's Report on Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
**KOTIA ENTERPRISES LIMITED**  
CIN: L74110DL1980PLC010678


We have audited the financial results of Kotia Enterprises Limited for the year ended March 31, 2019, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 4 to these financial results regarding figures for the quarter ended 31<sup>st</sup> March, 2019 as reported in these financial results, which are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit. These financial results are based on the financial statements for the year ended 31<sup>st</sup> March, 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published year to date figures upto the end of third quarter of financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of these financial statements for the year ended 31<sup>st</sup> March, 2019 and our review of financial results for the nine months ended 31<sup>st</sup> December, 2018.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under section 133 of the Act for the year ended March 31, 2019.

FOR V. N. PUROHIT & CO.  
Chartered Accountants  
FRN 304640E

  
**Gaurav Joshi**  
(Partner)  
Membership No. 516027



Date: 27<sup>th</sup> May, 2019  
Place: New Delhi



# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

## KOTIA ENTERPRISES LIMITED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019 - IND-AS COMPLIANT

(` In Lakhs)

Particulars	Three Months Ended			Year Ended	
	FOR THE QUARTER			YEAR TO DATE FIGURES FOR PERIOD	
	01.01.2019 to 31.03.2019 (`)	01.10.2018 to 31.12.2018 (`)	01.01.2018 to 31.03.2018 (`)	01.04.2018 to 31.03.2019 (`)	01.04.2017 to 31.03.2018 (`)
	(Refer note 4)	(unaudited)	(Refer note 4)	(audited)	(audited)
<b>I Revenue From Operations:</b>	1,549.94	2,729.67	2,982.21	8,835.38	4,088.05
Sale of Fabric	-	-	106.30	-	1,024.27
Sale of Bleached Hardwoodcraft Pulp	1,131.52	2,109.42	2,817.02	5,008.34	2,817.02
Construction and Civil Works	418.42	620.25	58.89	3,827.04	246.76
<b>II Other Income</b>	35.70	44.73	28.12	170.14	64.55
<b>III Total Income (I+II)</b>	1,585.64	2,774.40	3,010.33	9,005.52	4,152.60
<b>IV EXPENSES</b>					
Cost of Materials consumed	25.41	138.19	16.06	163.60	17.06
Purchase of stock-in-trade:					
Purchase of Fabric	-	-	104.37	-	1,010.09
Purchase of Bleached Hardwoodcraft Pulp	2,183.74	-	2,733.13	5,983.39	2,733.13
Construction and Civil Works	308.07	464.97	57.71	3,592.70	241.82
Changes in inventories of finished goods, WIP and stock-in-trade	(1,003.44)	2,043.47	-	(1,090.51)	(17.06)
Employee benefits expenses	3.71	4.82	2.18	14.57	10.65
Finance costs	43.40	36.96	35.80	153.88	56.38
Depreciation and amortisation expenses	0.37	0.32	0.35	1.47	1.13
Other expenses:	14.31	9.19	10.60	48.19	23.22
<b>Total expenses (IV)</b>	1,575.58	2,697.92	2,960.20	8,867.30	4,076.42
<b>V Profit/(loss) before exceptional items and tax (I- IV)</b>	10.06	76.48	50.13	138.22	76.18
<b>VI Exceptional Items</b>					
<b>VII Profit/(loss) before tax(V-VI)</b>	10.06	76.48	50.13	138.22	76.18
<b>VIII Tax expense:</b>					
(1) Current tax	(4.30)	(19.89)	(11.31)	(37.50)	(15.22)
(2) Deferred tax	(1.51)	-	(1.46)	(1.51)	(1.45)
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	4.26	56.59	37.36	99.21	59.51
<b>X Profit/(loss) from discontinued operations</b>	-	-	-	-	-
<b>XI Tax expense of discontinued operations</b>	-	-	-	-	-
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-
<b>XIII Profit/(loss) for the period (IX+XII)</b>	4.26	56.59	37.36	99.21	59.51
<b>XIV Other Comprehensive Income</b>					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-



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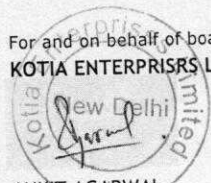


	XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.26	56.59	37.36	99.21	59.51
	XVI	Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05	702.05
	XVII	Earnings per equity share (for continuing operation):					
		(1) Basic	0.06	0.81	0.53	1.41	0.85
		(2) Diluted	0.06	0.81	0.53	1.41	0.85
	XVIII	Earnings per equity share (for discontinued operation):					
		(1) Basic (Rs.)					
		(2) Diluted (Rs.)					
		See accompanying note to the financial results					

**Notes :**

- (1) The above unaudited financial results for the quarter ended 31st March, 2019 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 27th May, 2019
- (2) The statutory auditors have carried out the audit on the above results for year ended March 31st, 2019. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (3) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (4) Figures for the quarters ended 31 March 2019 and 31 March 2018 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial years.

For and on behalf of board of directors of  
KOTIA ENTERPRISES LIMITED



ANKIT AGARWAL

DIN: 05254327

Date: 27th May, 2019

Place: New Delhi



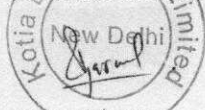
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SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ARE AS FOLLOWS:

Particulars	Quarter Ended			Year to Date figures	
	31st March 2019	31st December 2018	31st March 2018	31st March 2019	31st March 2018
	(Refer note 4)	(unaudited)	(Refer note 4)	(audited)	(audited)
<b>1. Segment Revenue</b>					
a) Trading in Fabric	-	-	-	-	1,024.27
b) Trading in Bleached hardwoodkraft pulp	1,131.52	2,109.42	1,066.03	5,008.34	2,817.02
c) Construction and civil work services	418.42	620.25	15.29	3,827.04	246.76
d) Unallocable	35.70	44.73	1,491.00	170.14	64.56
<b>Total</b>	<b>1,585.64</b>	<b>2,774.40</b>	<b>2,572.32</b>	<b>9,005.52</b>	<b>4,152.61</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales/Income From Operations</b>					
<b>2. Segment Results</b>					
<b>Profit before Interest &amp; Tax</b>					
a) Trading in Fabric	-	-	1.93	-	14.18
b) Trading in Bleached hardwoodkraft pulp	38.28	65.95	83.89	115.45	83.89
c) Construction and civil work services	(2.10)	17.10	18.24	70.77	4.94
d) Unallocable	35.70	44.73	28.12	170.14	64.56
<b>TOTAL</b>	<b>71.87</b>	<b>127.78</b>	<b>132.18</b>	<b>356.36</b>	<b>167.57</b>
<b>Less:</b>					
(a) Interest	(43.39)	(36.96)	(35.80)	(153.88)	(56.38)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(18.42)	(14.34)	(46.25)	(64.26)	(35.01)
<b>Total Profit before Tax</b>	<b>10.06</b>	<b>76.48</b>	<b>50.13</b>	<b>138.22</b>	<b>76.18</b>
3. Capital employed (Segment Assets-Segment Liabilities)					
<b>Segment Assets: -</b>					
a) Trading in Fabric	-	-	-	-	-
b) Trading in Bleached hardwoodkraft pulp	1,090.51	122.17	1,522.49	1,090.51	1,522.49
c) Construction and civil work services	0.12	143.98	17.06	0.12	17.06
d) Unallocable	4,314.39	3,275.59	1,391.35	4,314.39	1,391.35
<b>Total</b>	<b>5,405.01</b>	<b>3,541.75</b>	<b>2,930.90</b>	<b>5,405.01</b>	<b>2,930.90</b>
<b>Segment Liabilities</b>					
a) Trading in Fabric	-	-	-	-	-
b) Trading in Bleached hardwoodkraft pulp	863.83	66.53	79.61	863.83	79.61
c) Construction and civil work services	13.03	107.13	14.43	13.03	14.43
d) Unallocable	3,729.62	2,550.61	2,151.71	3,729.62	2,151.71
<b>Total</b>	<b>4,606.48</b>	<b>2,724.27</b>	<b>2,245.75</b>	<b>4,606.48</b>	<b>2,245.75</b>
<b>Capital employed (Segment Assets-Segment Liabilities)</b>					
a) Trading in Fabric	-	-	-	-	-
b) Trading in Bleached hardwoodkraft pulp	226.68	55.64	1,442.88	226.68	1,442.88
c) Construction and civil work services	(12.91)	36.85	2.63	(12.91)	2.63
d) Unallocable	584.77	724.98	(760.37)	584.77	(760.37)
<b>Total</b>	<b>798.53</b>	<b>817.47</b>	<b>685.14</b>	<b>798.53</b>	<b>685.14</b>

For and on behalf of board of directors of  
KOTIA ENTERPRISES LIMITED



ANKIT AGARWAL

DIN: 05254327

Date: 27th May, 2019

Place: New Delhi

Regd. Off : 905, New Delhi House, 27, Barakhamba Road, New Delhi - 110001  
CIN : L74110DL1980PLC010678, Email : compliance@kotiaenterprises.com  
Ph. No.: 011-40045955, Website : www.kotiaenterprises.com



# KOTIA ENTERPRISES LIMITED

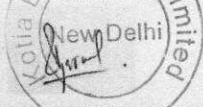
Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED  
Statement of Assets and Liabilities

(Rs. In Lacs)

S. No.	Particulars	Figures as at current reporting period 31.03.2019	Figures as at current reporting period 31.03.2018
1	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipments	7.00	6.66
	(b) Capital work-inprogress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	<b>Financial Assets</b>		
	(i) Investments	7.65	7.65
	(ii) Trade receivables		-
	(iii) Loans		
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)	1.08	2.59
	(j) Other non-current assets	5.05	5.05
	<b>Total Non-Current Assets</b>	<b>20.78</b>	<b>21.95</b>
2	<b>Current Assets</b>		
	(a) Inventories	1,090.62	17.06
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	1.42	1,522.49
	(iii) Cash and Bank Balances	1,280.01	1,157.65
	(iv) Bank balances other than (iii) above	2,390.09	180.00
	(iv) Loans		
	(v) Other Financial Assets	109.28	28.06
	(c) Current Tax Assets (Net)	51.63	9.82
	(d) Other current assets	462.26	9.12
	<b>Total Current Assets</b>	<b>5,385.31</b>	<b>2,924.20</b>
	<b>TOTAL ASSETS</b>	<b>5,406.09</b>	<b>2,946.15</b>
	<b>EQUITIES AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	702.05	702.05
	(b) Other Equity (Reserves)	97.56	-1.65
	<b>Total Shareholder's Funds</b>	<b>799.61</b>	<b>700.40</b>
1	<b>LIABILITIES</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable	-	-
	(iii) Other financial liabilities (other than those specified in (b))	-	-
2	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
	(d) other non current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	3,404.59	2,145.58
	(ii) Trade Payables	13.03	84.05
	(iii) Other Financial Liabilities (other than those specified in item (c))	321.36	1.36
	(b) Other Current Liabilities	867.50	14.76
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		-
	<b>Total Current Liabilities</b>	<b>4,606.48</b>	<b>2,245.75</b>
	<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>5,406.09</b>	<b>2,946.15</b>

For and on behalf of board of directors of

KOTIA ENTERPRISES LIMITED



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