



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 09-02-2021

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

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

Subject: Outcome of Board Meeting of the Company held on Tuesday, 09th February, 2021.

Dear Sir/Madam,


This is to inform you that the meeting of Board of Directors of the Company held today i.e, 09th February, 2021 at 5.30 PM and concluded at 6.15 PM has considered and approved the following:

1. Approved the un-audited results for the quarter and nine months ended 31st December 2020.
2. Copies of the Limited review reports as submitted by the auditors of the company on standalone financial results.

You are requested to take note of the following.

Thanks

For Kotia Enterprises Limited


Ayush Jindal
(Company Secretary)





INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS

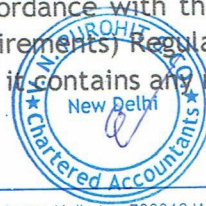
To,
The board of directors
Kotia Enterprises Limited
CIN: L74110DL1980PLC010678
905, New Delhi House,
27, Barakhamba Road,
New Delhi-110001

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of Kotia Enterprises Limited (the "Company") for the quarter ended 31st December, 2020 and year to date results for the period 01st April, 2020 to 31st December, 2020 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.



Emphasis of Matter

We draw your attention to Note 4 of the financial results which explains the uncertainties and management's assessment of the financial impact due to the COVID-19 pandemic outbreak for which definitive assessment of the impact is dependent upon the future economic conditions. Our opinion is not modified in respect of this matter.

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



O.P. Pareek
Partner
M. No. 014238
UDIN:- 21014238AAAACH9065

Place: New Delhi
Date: 9th February, 2020



KOTIA ENTREPRISES LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2020 - IND-AS COMPLIANT

(in Lakhs)

Particulars	Three Months Ended			Year to Date figures		Year Ended
	FOR THE QUARTER			Nine Months Ended		YEAR TO DATE
	01.10.2020 to 31.12.2020 (')	01.07.2020 to 30.09.2020 (')	01.10.2019 to 31.12.2019 (')	01.04.2020 to 31.12.2020 (')	01.04.2019 to 31.12.2019 (')	01.04.2019 to 31.03.2020 (')
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations:						
Trading of goods	-	-	589.91	-	3,135.58	3,135.58
Construction and Civil Works	34.34	16.06	38.73	66.62	924.33	957.45
Total revenue from operations	34.34	16.06	628.64	66.62	4,059.91	4,093.03
II Other Income	16.81	18.92	51.84	59.24	193.70	220.03
III Total Income (I+II)	51.15	34.98	680.48	125.86	4,253.61	4,313.06
IV EXPENSES						
Cost of Materials consumed	32.72	15.28	37.60	63.45	904.96	934.36
Purchase of stock-in-trade	710.80	-	339.13	710.80	1,963.70	1,963.70
Changes in inventories of finished goods, WIP and stock-in-trade	(710.80)	-	236.81	(710.80)	1,090.50	1,090.51
Employee benefits expenses	4.39	4.07	4.34	11.57	11.75	15.83
Finance costs	-	0.59	19.50	0.59	98.60	100.36
Depreciation and amortisation expenses	0.68	0.74	0.57	2.24	1.80	4.00
Other expenses	11.01	10.74	22.86	29.29	64.46	72.01
Total expenses (IV)	48.80	31.42	660.81	107.14	4,135.77	4,180.77
V Profit/(loss) before exceptional items and tax (III- IV)	2.36	3.56	19.67	18.72	117.84	132.30
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	2.36	3.56	19.67	18.72	117.84	132.29
VIII Tax expense:						
(1) Current tax	(0.19)	(1.19)	(5.11)	(4.71)	(30.64)	(36.24)
(2) Deferred tax	-	(0.03)	-	-	-	(0.70)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	2.16	2.34	14.56	14.01	87.20	95.35
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)	2.16	2.34	14.56	14.27	87.20	95.33
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	(1.69)	(0.83)	-	(1.88)	8.36	18.44
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.58	0.22	-	0.63	(2.17)	(4.79)
B (i) Items that will be reclassified to profit or loss	-	-	2.56	-	22.30	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	(0.67)	-	(5.80)	-
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	1.05	1.73	16.45	13.02	109.89	108.98
XVI Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05	702.05	702.05
XVII Earnings per equity share (for continuing operation):						
(1) Basic	0.03	0.03	0.21	0.20	1.24	1.36
(2) Diluted	0.03	0.03	0.21	0.20	1.24	1.36
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 on 31st December, 2020 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 9th February, 2021.
- (2) The statutory auditors have carried out the audit on the above results for the quarter ended December 31st, 2020. 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) The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The management has considered the possible effects that may result from the pandemic on the recoverability / carrying value of the assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of the assets, however the management will continue to closely monitor any material changes to future economic conditions. Given the uncertainties, the final impact on Company's assets in future may differ from that estimated as at the date of approval of these financial results.

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



Ankit Agarwal
DIRECTOR
DIN: 05254327



Date: 09th February, 2021
Place: New Delhi

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

(in Lakhs)

Particulars	Quarter Ended			NINE MONTHS ENDED		Previous year ended
	31st December 2020	30th September 2020	31st December 2019	31st December 2020	31st December 2019	31st March 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) Trading of goods	-	-	589.91	-	3,135.58	3,135.58
b) Construction and civil work services	34.34	16.06	38.73	66.62	924.33	957.45
c) Unallocable	16.81	42.43	51.84	59.24	193.70	220.03
Total	51.15	58.49	680.48	125.86	4,253.61	4,313.06
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	51.15	58.49	680.48	125.86	4,253.61	4,313.06
2. Segment Results						
Profit before Interest & Tax						
a) Trading of goods	-	-	13.97	0.00	81.38	81.36
b) Construction and civil work services	1.62	0.78	1.13	3.17	19.37	23.09
c) Unallocable	16.81	42.43	51.84	59.24	193.70	220.03
TOTAL	18.43	43.21	66.94	62.41	294.45	324.48
Add/(Less):						
(a) Interest	-	-	(19.50)	(0.59)	(98.60)	(100.36)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(16.08)	(39.66)	(27.77)	(43.10)	(78.01)	(91.85)
Total Profit before Tax	2.36	3.55	19.67	18.73	117.84	132.28
3. Capital employed (Segment Assets-Segment Liabilities)						
Segment Assets: -						
a) Trading of goods	722.67	11.89	236.83	722.67	236.83	138.89
b) Construction and civil work services	41.10	34.98	16.54	41.10	16.54	34.98
c) Unallocable	1,247.36	1,209.54	3,941.18	1,247.36	3,941.18	1,254.77
Total	2,011.13	1,256.41	4,194.55	2,011.13	4,194.55	1,428.64
Segment Liabilities						
a) Trading of goods	710.80	-	-	710.80	-	-
c) Construction and civil work services	314.86	196.22	864.03	314.86	864.03	197.61
d) Unallocable	58.14	140.27	330.65	58.14	330.65	322.80
Total	1,083.80	336.49	1,194.68	1,083.80	1,194.68	520.41
Capital employed (Segment Assets-Segment Liabilities)						
a) Trading in PP Film and Injection	11.87	11.89	236.83	11.87	236.83	138.89
c) Construction and civil work services	(273.76)	(161.24)	(847.49)	(273.76)	(847.49)	(162.63)
d) Unallocable	1,189.22	1,069.27	3,610.53	1,189.22	3,610.53	931.96
Total	927.33	919.92	2,999.87	927.33	2,999.87	908.22

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

Ankit Agarwal
DIRECTOR
DIN: 05254327



Date: 09th February, 2021
Place: New Delhi



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Mumbai- 400098
Email Id: raviraj.nirbhawane@mcx-sx.com

Subject: Non Applicability Of Regulation 32 of SEBI (LODR) Regulation 2015 for the quarter and nine months ended- December, 2020

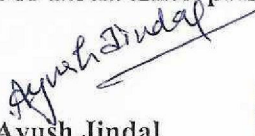
Dear Sir/Madam,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the public issue proceeds.

We further submit & state that the proceeds has been utilised for the purpose(s) as stated in the prospectus. Hence, the Statement of deviation(s) or variation(s) is not applicable to the Company. We request you to kindly take note of this information on your record and acknowledge.

Thanking You,

For Kotia Enterprises Limited


Ayush Jindal
Company Secretary

