



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 11-02-2019

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 the Board Meeting of Kotia Enterprises Limited held on Monday, 11th day of February, 2019.

Dear Sir,

This is to inform you that the Board of Directors of the Company, in its meeting held today i.e. Monday, 11th day of February, 2019, has considered and approved the Unaudited Standalone Financial Results for the Quarter ended on 31st December, 2018.

We enclose herewith Unaudited Standalone Financial Results for the quarter ended on 31st December, 2018 along with Limited Review Report issued by M/s. V.N. Purohit & Co., Statutory Auditor of the company, thereon, for quarter ended on 31st December, 2018.

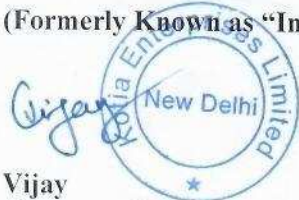
The Board Meeting commenced at 06:00 p.m. and concluded at 06:45 p.m.

You are requested to take a note of the above on record and disseminated to all concerned.

Thanking you,

For Kotia Enterprises Limited

(Formerly Known as "International Pumps & Projects Limited")



Vijay
Company Secretary

KOTIA ENTERPRISES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2018 - IND-AS COMPLIANT

Particulars	Quarter Ended			Nine months Ended		(Rs. in Lakhs)
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE FIGURES		Year Ended
	01.10.2018 to 31.12.2018 (₹)	01.07.2018 to 30.09.2018	01.10.2017 to 31.12.2017	01.04.2018 to 31.12.2018	01.04.2017 to 31.12.2017	01.04.2017 to 31.03.2018 (₹)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations:	2,729.67	2,651.03	369.42	7,285.44	1,105.84	4,088.05
Sale of Fabric	-	-	369.42	-	917.97	1,024.27
Sale of Bleached Hardwoodkraft Pulp	2,109.42	-	-	3,876.82	-	2,817.02
Construction and Civil works	620.25	2,651.03	-	3,408.62	187.87	246.76
II Other Income	44.73	35.53	17.75	134.45	36.43	64.55
III Total Income (I+II)	2,774.40	2,686.56	387.17	7,419.89	1,142.27	4,152.60
IV EXPENSES						
Cost of Materials consumed in Construction and Civil Works	138.19	-	-	138.19	-	17.06
Purchase of stock-in-trade :						
a) Purchase of Fabric	-	-	363.33	-	905.71	1,010.09
b) Purchase of Bleached Hardwoodkraft Pulp	-	2,043.47	-	3,799.64	-	2,733.13
c) Construction and Civil works	464.97	2,652.40	-	3,197.56	-	241.82
Changes in inventories of finished goods, WIP and stock-in-trade	2,043.47	(2,097.86)	-	-	-	(17.06)
Employee benefits expenses	4.82	3.23	3.20	10.86	5.71	10.65
Finance costs	36.96	36.96	20.58	110.49	20.72	56.38
Depreciation and amortisation expenses	0.32	0.39	0.27	1.10	0.77	1.13
Other expenses:	9.19	14.45	4.50	34.00	198.86	23.22
Total expenses (IV)	2,697.92	2,653.05	391.88	7,291.85	1,131.77	4,076.42
V Profit/(loss) before exceptional items and tax (I- IV)	76.49	33.51	(4.70)	128.04	10.50	76.18
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	76.49	33.51	(4.70)	128.04	10.50	76.18
VIII Tax expense:						
(1) Current tax	(19.89)	(8.63)	-	(33.29)	(3.91)	(15.22)
(2) Deferred tax	-	-	-	-	-	(1.45)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	56.60	24.88	(4.70)	94.75	6.59	59.51
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)	56.60	24.88	(4.70)	94.75	6.59	59.51
XIV Other Comprehensive Income						
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	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	56.60	24.88	(4.70)	94.75	6.59	59.51
XVI Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.50	702.50	702.50	702.05
XVII Earnings per equity share (for continuing operation):						
(1) Basic	0.81	0.35	(0.07)	1.35	0.09	0.85
(2) Diluted	0.81	0.35	(0.07)	1.35	0.09	0.85
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

See accompanying note to the financial results



Notes :

- (1) The above unaudited financial results for the quarter and nine months ended 31st December 2018 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on February 11, 2019.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the limited review report on the above results for Quarter and Nine Months ended December 31st, 2018. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of

Kotia Enterprises Limited


Ankit Agarwal
Managing Director
DIN: 05254327

Date: 11/02/2018
Place: New Delhi



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		Year Ended
	31st December 2018	30th September 2018	31st December 2017	31st December 2018	31st December	31st March 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) Trading in Fabric	-	-	369.42	-	917.97	1,024.27
b) Trading in Bleached hardwoodkraft pulp	2,109.42	-	-	3,876.82	-	2,817.02
c) Construction and civil work services	620.25	2,651.03	-	3,408.62	187.87	246.76
d) Unallocable	44.73	35.53	17.75	134.45	36.43	64.56
Total	2,774.40	2,686.56	387.17	7,419.89	1,142.27	4,152.61
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations						
2. Segment Results						
Profit before Interest & Tax						
a) Trading in Fabric	-	-	6.09	-	12.26	-
b) Trading in Bleached hardwoodkraft pulp	65.95	-	-	77.18	-	83.89
c) Construction and civil work services	17.10	53.02	-	72.87	187.87	4.94
d) Unallocable	44.73	35.53	17.75	134.45	36.43	64.56
TOTAL	127.78	88.55	23.84	284.49	236.56	153.39
Less:						
(a) Interest	(36.96)	36.96	(20.58)	(110.49)	(20.72)	56.38
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(14.33)	18.07	(7.96)	(45.96)	(205.34)	35.01
Total Profit before Tax	76.49	33.51	(4.70)	128.04	10.50	62.00
3. Capital employed (Segment Assets-Segment Liabilities)						
Segment Assets: -						
a) Trading in Fabric	-	-	296.13	-	296.13	-
b) Trading in Bleached hardwoodkraft pulp	122.17	2,276.00	-	122.17	-	1,522.49
c) Construction and civil work services	143.98	104.18	1,301.00	143.98	1,301.00	17.06
d) Unallocable	3,275.59	3,038.47	1,152.83	3,275.59	1,152.83	1,391.35
Total	3,541.75	5,418.64	2,749.96	3,541.75	2,749.96	2,930.90
Segment Liabilities						
a) Trading in Fabric	-	-	288.44	-	288.44	-
b) Trading in Bleached hardwoodkraft pulp	66.53	2,121.96	-	66.53	-	79.61
c) Construction and civil work services	107.13	106.58	-	107.13	-	14.43
d) Unallocable	2,550.61	2,450.90	1,813.59	2,550.61	1,813.59	2,151.71
Total	2,724.27	4,679.44	2,102.03	2,724.27	2,102.03	2,245.75
Capital employed (Segment Assets-Segment Liabilities)						
a) Trading in Fabric	-	-	7.69	-	7.69	-
b) Trading in Bleached hardwoodkraft pulp	55.64	154.04	-	55.64	-	1,442.88
c) Construction and civil work services	36.85	(2.41)	1,301.00	36.85	1,301.00	2.63
d) Unallocable	724.98	587.57	(660.76)	724.98	(660.76)	(760.37)
Total	817.47	739.20	647.93	817.47	647.93	685.14

Garud
Koka Enterprises Limited
New Delhi



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To,
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 of **Kotia Enterprises Limited** (the "Company") for the quarter and nine months ended **31st December, 2018** (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This statement, which is the responsibility of the Company's Management and has approved by the Board of Directors of the Company, 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. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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


Gaurav Joshi
Partner
M. No. 516027



Place: New Delhi
Date: 11th February, 2019