



# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 10-08-2021

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 Board Meeting of the Company held on Tuesday, 10<sup>th</sup> August 2021.

Dear Sir/Madam,

This is to inform you that the meeting of Board of Directors of the Company held today i.e, 10<sup>th</sup> August 2021 at 4.00 PM and concluded at 5.00 PM have considered and approved the following:

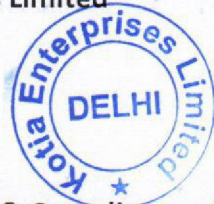
1. Approved the Unaudited Financial results for the quarter ended 30<sup>th</sup> June 2021.
2. Copy of the Limited Review Report in accordance with Regulation 33 the SEBI (Listing Obligations Disclosure Requirements) Regulations 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

For Kotia Enterprises Limited

*Ayush Jindal.*  
Ayush Jindal

(Company Secretary & Compliance officer)





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

**To Board of Directors of Kotia Enterprises Limited**  
(Formerly known as International Pumps & Projects Limited)  
905, New Delhi House,  
27, Barakhamba Road,  
Delhi-110001  
(CIN: L74110DL1980PLC010678)

We have reviewed the accompanying statement of unaudited financial results of **M/s Kotia Enterprises Limited** (formerly known as International Pumps & Projects Limited) (the "Company") for the quarter ended on 30<sup>th</sup> June, 2021 (the "Statement") being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

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 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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

OM PRAKASH PAREEK Digitally signed by OM PRAKASH PAREEK  
Date: 2021.08.10 14:52:20 +05'30'

**O. P. Pareek**  
Partner  
Membership No. 014238  
**UDIN: 21014238AAAAKM3708**

New Delhi, the 10<sup>th</sup> August, 2021

**KOTIA ENTREPRISES LIMITED**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021 - IND-AS COMPLIANT

(Rs. In Lakhs)

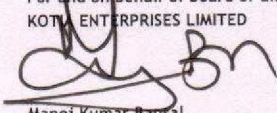
Particulars	Three Months Ended FOR THE QUARTER			Year Ended
	01.04.2021 to 30.06.2021 (')	01.01.2021 to 31.03.2021 (')	01.04.2020 to 30.06.2020 (')	01.04.2020 to 31.03.2021 (')
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operations:			
	Trading of goods	-	-	-
	Construction and Civil Works	-	9.61	16.22
II	Other Income	40.88	32.66	23.51
III	<b>Total Income (I+II)</b>	<b>40.88</b>	<b>42.28</b>	<b>39.73</b>
IV	<b>EXPENSES</b>			
	Cost of Materials consumed	-	9.15	15.45
	Purchase of stock-in-trade:	-	(0.00)	-
	Changes in inventories of finished goods, WIP and stock-in-trade	-	0.00	-
	Employee benefits expenses	4.08	4.08	3.11
	Finance costs	8.31	0.00	-
	Depreciation and amortisation expenses	0.53	1.02	0.82
	Other expenses	8.27	8.76	7.54
	<b>Total expenses (IV)</b>	<b>21.19</b>	<b>23.02</b>	<b>26.92</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	19.69	19.26	12.81
VI	Exceptional Items	-	-	-
VII	<b>Profit/(loss) before tax(V-VI)</b>	<b>19.69</b>	<b>19.26</b>	<b>12.81</b>
VIII	<b>Tax expense:</b>			
	(1) Current tax	(4.96)	(5.27)	(3.33)
	(2) Deferred tax	-	0.39	-
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>14.73</b>	<b>14.38</b>	<b>9.48</b>
X	Profit/(loss) from discontinued operations	-	-	-
XI	Tax expense of discontinued operations	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>14.73</b>	<b>14.38</b>	<b>9.48</b>
XIV	<b>Other Comprehensive Income</b>			
	A (i) Items that will not be reclassified to profit or loss	-	1.88	0.64
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.63)	(0.17)
	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	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>14.73</b>	<b>15.63</b>	<b>9.95</b>
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05
XVII	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	226.20	211.49	211.49
XVIII	<b>Earnings per equity share (for continuing operation):</b>			
	(1) Basic	0.21	0.20	0.14
	(2) Diluted	0.21	0.20	0.14
XIX	<b>Earnings per equity share (for discontinued operation):</b>			
	(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 30th June, 2021 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10th August, 2021.
- (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.
- (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) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (5) These Results are also updated on the company's website: [www.kotiaenterprises.com](http://www.kotiaenterprises.com)

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



Manoj Kumar Bansal  
DIRECTOR  
DIN: 00272806



Date: 10th August, 2021  
Place: New Delhi

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

(Rs. In Lakhs)

Particulars	Quarter Ended on			Previous year ended
	30th June 2021	31st March 2021	30th June 2020	31st March 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>				
a) Trading of goods	-	-	-	-
b) Construction and civil work services	-	9.61	16.22	76.23
c) Unallocable	40.88	32.66	-	91.90
<b>Total</b>	<b>40.88</b>	<b>42.28</b>	<b>16.22</b>	<b>168.14</b>
Less: Inter Segment Revenue	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>40.88</b>	<b>42.28</b>	<b>16.22</b>	<b>168.14</b>
<b>2. Segment Results</b>				
<b>Profit before Interest &amp; Tax</b>				
a) Trading of goods	-	-	-	-
b) Construction and civil work services	-	0.46	0.77	3.63
c) Unallocable	40.88	32.66	-	91.90
<b>TOTAL</b>	<b>40.88</b>	<b>33.12</b>	<b>0.77</b>	<b>95.53</b>
<b>Add/(Less):</b>				
(a) Interest	(8.31)	(0.59)	-	(0.59)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(12.88)	(13.26)	12.04	(56.96)
<b>Total Profit before Tax</b>	<b>19.69</b>	<b>19.27</b>	<b>12.81</b>	<b>37.98</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>				
<b>Segment Assets: -</b>				
a) Trading of goods	710.80	-	23.89	-
b) Construction and civil work services	-	11.34	22.43	11.34
c) Unallocable	1,376.99	2,137.31	1,259.77	2,137.31
<b>Total</b>	<b>2,087.79</b>	<b>2,148.66</b>	<b>1,306.09</b>	<b>2,148.66</b>
<b>Segment Liabilities</b>				
a) Trading of goods	193.25	710.80	-	710.80
b) Construction and civil work services	-	0.09	205.37	0.09
c) Unallocable	947.35	510.26	182.16	510.26
<b>Total</b>	<b>1,140.60</b>	<b>1,221.15</b>	<b>387.53</b>	<b>1,221.15</b>
<b>Capital employed (Segment Assets-Segment Liabilities)</b>				
a) Trading of goods	517.55	(710.80)	23.89	(710.80)
b) Construction and civil work services	-	11.25	(182.94)	11.25
c) Unallocable	429.64	1,627.05	1,077.61	1,627.05
<b>Total</b>	<b>947.19</b>	<b>927.51</b>	<b>918.56</b>	<b>927.51</b>

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

Manoj Kumar Bansal  
DIRECTOR

DIN: 00272806

Date: 10th August, 2021

Place: New Delhi





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Date: 10-08-2021

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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

Subject: Non-Applicability of Regulation 32 of SEBI (LODR) Regulation 2015 for the Quarter ended – June 2021

Dear Sir/Madam,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements, 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 have been utilized 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*

Ayush Jindal  
(Company Secretary & Compliance officer)

