

KOTIA ENTERPRISES LIMITED

Registered Office: 905, New Delhi House, 27, Barakhamba Road, New Delhi – 110001

CIN: L74110DL1980PLC010678, EMAIL: compliance@kotiaenterprises.com

Ph. No.: 011 – 40045955, Website: www.kotiaenterprises.com

Date: 30-06-2020

**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 Tuesday, 30th June, 2020.

Dear Sir,

This is to inform you that the Board of Directors of the Company, in its meeting held today i.e. Tuesday, 30th June, 2020, has considered and approved the followings:

1. Audited Standalone Financial Results for the Quarter and Financial Year ended on 31st, March, 2020.
2. Appointment of Secretarial Auditor, and
3. Appointment of Internal Auditor

We are also enclosing Auditors Report received from the Statutory Auditors along with Declaration received from Director of our Company for the quarter and year ended on 31st March, 2020.

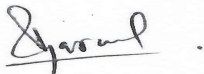
The Board Meeting commenced at 04:30 p.m. and concluded at 05:45 p.m.

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

Thanking You,

Yours Truly,

For Kotia Enterprises Limited



**Ankit Agarwal
Managing Director
DIN: 05254327**

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Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016 on unmodified Opinion on Audit Report.

DECLARATION

We hereby declare that the Statutory Auditors, M/s. V N Purohit & Co, Chartered Accountants (Firm Registration No 304040E) have issued Audit Report with unmodified opinion on Standalone Audited Financial Results for the quarter and year ended on 31st March, 2020.

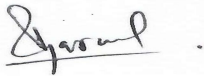
This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2015 as amended by the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2016.

Please take the same on records.

Thanking You,

Yours Truly,

For Kotia Enterprises Limited



**Ankit Agarwal
Managing Director
DIN: 05254327**

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2020 - IND-AS COMPLIANT

(Rs. in Lakhs)

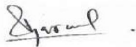
Particulars	Three Months Ended for			Year Ended	
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE FIGURES FOR PERIOD	
	01.01.2020 to 31.03.2020	01.10.2019 to 31.12.2019	01.01.2019 to 31.03.2019	01.04.2019 to 31.03.2020	01.04.2018 to 31.03.2019
	(Refer note 2)	Unaudited	(Refer note 2)	Audited	Audited
I Revenue From Operations:					
Sale of PP Film and Injection	-	589.91	-	589.91	-
Sale of Bleached Hardwoodkraft Pulp	-	-	1,131.52	2,545.67	5,008.34
Construction and civil works	33.12	38.73	418.42	957.45	3,827.04
II Other income	26.33	51.84	35.70	220.03	170.14
III Total Income (I+II)	59.45	680.48	1,585.64	4,313.06	9,005.52
IV EXPENSES					
Cost of Materials consumed	29.41	37.60	25.41	136.84	163.60
Purchase of stock-in-trade: -					
- Purchase of PP Film and Injection	0.01	339.13	-	575.95	-
- Purchase of Bleached Hardwoodkraft Pulp	-	-	2,183.74	1,387.76	5,983.39
Construction and civil works	-	-	308.07	797.53	3,592.70
Changes in inventories of finished goods, WIP and stock-in-trade	0.01	236.81	(1,003.44)	1,090.51	(1,090.51)
Employee benefits expenses	4.08	4.34	3.71	15.83	14.57
Finance costs	1.76	19.50	43.40	100.36	153.88
Depreciation and amortisation expenses	2.20	0.57	0.37	4.00	1.47
Other expenses	7.55	22.86	14.31	72.01	48.19
Total expenses (IV)	45.01	660.81	1,575.58	4,180.78	8,867.30
V Profit/(loss) before exceptional items and tax (I- IV)	14.45	19.67	10.06	132.29	138.22
VI Exceptional Items	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	14.45	19.67	10.06	132.29	138.22
X Tax expense:					
(1) Current tax	(5.60)	(5.11)	(4.30)	(36.24)	(37.50)
(2) Deferred tax	(0.70)	-	(1.51)	(0.70)	(1.51)
XI Profit/ (loss) for the period from continuing operations (IX-X)	8.16	14.56	4.25	95.35	99.21
XII Profit/ (loss) from discontinued operations	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	8.16	14.56	4.25	95.35	99.21
XVI Other Comprehensive Income					
(i) Items that will not be reclassified to profit or loss	10.08	-	-	18.44	-
(ii) Income tax relating to items that will not be re- classified to profit or loss	(2.62)	-	-	(4.79)	-
(i) Items that will be reclassified to profit or loss	(22.30)	2.56	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	5.80	(0.67)	-	-	-
XVII Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.89)	16.45	4.25	109.00	99.21
XVIII Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05	702.05
XIX Reserves excluding revaluation reserve as per balance sheet of previous accounting year	97.56	97.56	(1.66)	97.56	(1.66)
XX Earnings per equity share (for continuing operation)					
(1) Basic (in Rs.)	0.12	0.21	0.06	1.36	1.41
(2) Diluted (in Rs.)	0.12	0.21	0.06	1.36	1.41
XXI Earnings per equity share (for discontinued operation)					
(1) Basic (in Rs.)	-	-	-	-	-
(2) Diluted (in Rs.)	-	-	-	-	-

See accompanying note to the financial results

Notes :

1. The above Audited financial results for the quarter and year ended 31st March, 2020 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30th June, 2020. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
2. Figures for the quarters ended 31st March, 2020 and 31st March, 2019 are the balancing figures between audited figures for the full financial year and reviewed year to date figures upto the third quarter of respective financial years.
3. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian 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 relevant amendment rules thereafter.
4. Pursuant to SEBI (Listing Obligations and Disclosures Requirements) (Amendment) Regulations, 2016 issued by SEBI vide Notification Dated 25th May, 2016, we hereby declare that the above financial results are not qualified by the Statutory Auditors of the Company.
5. 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.
6. The statutory auditors have carried out the limited review report on the above results for Quarter Ended March 31, 2020. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
7. Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
8. Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
9. The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The nationwide lockdown ordered by the Government of India has resulted in significant reduction in economic activities and also the business operations of the Company in terms of sales and production. 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 ENTERPRISES LIMITED**



Ankit Agarwal
Managing Director
DIN: 05254327

Date: 30th June, 2020
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 Ended	
	31st March, 2020 (Unaudited)	31st, December 2019 (Unaudited)	31st, March 2019 (Unaudited)	31st, March 2020 (Audited)	31st, March 2019 (Audited)
1. Segment Revenue					
a) PP Film and Injection	-	589.91	-	589.91	-
b) Bleached hardwoodkraft pulp	-	-	1,131.52	2,545.67	5,008.34
c) Construction and civil works	33.12	38.73	418.42	957.45	3,827.04
d) Unallocable	26.33	51.84	35.70	220.03	170.14
Total	59.45	680.48	1,585.64	4,313.06	9,005.52
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income From Operations	59.45	680.48	1,585.64	4,313.06	9,005.52
2. Segment Results					
Profit before Interest & Tax					
a) PP Film and Injection	(0.01)	13.97	-	13.96	-
b) Bleached hardwoodkraft pulp	(0.01)	-	38.28	67.40	115.45
c) Construction and civil works	3.71	1.13	(2.10)	23.09	70.77
d) Unallocable	26.33	51.84	35.70	220.03	170.14
TOTAL	30.03	66.94	71.87	324.48	356.36
Less:					
(a) Interest	(1.76)	(19.50)	(43.39)	(100.36)	(153.88)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(13.83)	(27.77)	(18.42)	(91.84)	(64.26)
Total Profit before Tax	14.45	19.67	10.06	132.29	138.22
3. Capital employed (Segment Assets-Segment Liabilities)					
Segment Assets: -					
a) PP Film and Injection	138.87	236.81	-	138.87	-
b) Bleached hardwoodkraft pulp	0.02	0.02	1,090.51	0.02	1,090.51
c) Construction and civil works	34.98	16.54	0.12	34.98	0.12
d) Unallocable	1,254.77	3,941.18	4,314.39	1,254.77	4,314.39
Total	1,428.64	4,194.55	5,405.01	1,428.64	5,405.02
Segment Liabilities					
a) PP Film and Injection	-	-	-	-	-
b) Bleached hardwoodkraft pulp	-	-	863.83	-	863.83
c) Construction and civil works	197.61	864.03	13.03	197.61	13.03
d) Unallocable	322.80	330.65	3,729.62	322.80	3,729.62
Total	520.41	1,194.68	4,606.48	520.41	4,606.48
Capital employed (Segment Assets-Segment Liabilities)					
a) PP Film and Injection	138.87	236.81	-	138.87	-
b) Bleached hardwoodkraft pulp	0.02	0.02	226.68	0.02	226.68
c) Construction and civil works	(162.63)	(847.49)	(12.91)	(162.63)	(12.91)
d) Unallocable	931.96	3,610.53	584.77	931.96	584.77
Total	908.22	2,999.87	798.54	908.22	798.54

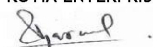
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STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2020

(Rs in Lakhs)

S. No.	Particulars	Figures as at current reporting period 31/03/2020	Figures as at previous reporting period 31/03/2019
1.	ASSETS		
	Non-Current Assets		
	(a) Property, plant & equipment	10.14	7.00
	(b) Capital work in progress	-	-
	(c) Goodwill	-	-
	(d) Other intangible assets	-	-
	(e) Intangible assets under development	-	-
	(f) Biological assets other than bearer plants	-	-
	(g) Financial assets		
	(i) Investments	7.65	7.65
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others	-	-
	(h) Deferred tax assets (net)	0.38	1.08
	(i) Other non-current assets	5.05	5.05
	Total Non-Current Assets	23.22	20.78
2.	Current Assets		
	(a) Inventories	-	1,090.62
	(b) Financial assets		
	(i) Investments	336.43	-
	(ii) Trade receivables	173.87	1.42
	(iii) Cash & cash equivalents	812.19	1,280.01
	(iv) Bank balances other than above	-	2,390.09
	(v) Loans	-	-
	(vi) Other financial assets	35.90	109.28
	(c) Current tax assets (net)	43.50	51.63
	(d) Other Current Assets	3.91	462.26
	Total Current Assets	1,405.79	5,385.31
	TOTAL ASSETS	1,429.02	5,406.09
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	702.05	702.05
	(b) Other equity	206.55	97.56
	Total Shareholder's Funds	908.60	799.61
1.	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Deferred tax liabilities (net)	-	-
	Total Non-Current Liabilities	-	-
2.	Current Liabilities		
	Financial Liabilities		
	Borrowings	90.13	3,404.59
	Trade Payables	197.61	13.03
	Other Financial Liabilities	211.23	321.36
	Other Current Liabilities	21.44	867.50
	Provisions	-	-
	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	520.41	4,606.48
	Total Liabilities	520.41	4,606.48
	Total Equity and Liabilities	1,429.02	5,406.09

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



Ankit Agarwal
Managing Director
DIN:05254327

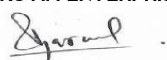
Date: 30th June, 2020
Place: New Delhi

Disclosure of unaudited statement of cash flow as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations, 2015 for the year ended on 31st March 2020:

(Rs in Lakhs)

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	132.28	138.22
Adjustments for items: -		
Gain on Sale of Investments	(42.78)	(0.84)
Interest received	(149.76)	(169.30)
Interest on borrowings	100.35	146.65
Depreciation on property, plant & equipment	4.00	1.47
Operating Profit before working capital changes	44.09	116.21
Working capital adjustments: -		
(Increase)/ decrease in Inventories	1,090.62	(1,073.53)
(Increase)/ decrease in trade receivable	(172.44)	1,521.06
(Increase)/ decrease in other financial assets	73.38	(81.22)
(Increase)/ decrease in other current assets	458.35	(453.14)
(Increase)/ decrease in other bank balances other than cash & cash equivalents	2,390.09	(2,210.09)
Increase/ (decrease) in short term borrowings	-	1,127.02
Increase/ (decrease) in trade payables	184.58	(71.01)
Increase/ (decrease) in other financial liabilities	(110.13)	320.00
Increase/ (decrease) in other current liabilities	(846.06)	852.73
Cash generated from operations	3,112.48	48.03
Direct taxes paid	(28.11)	(79.32)
Net cash flow from operating activities (A)	3,084.37	(31.30)
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of property, plant & equipment	(7.14)	(1.81)
Interest received	149.76	169.30
Sale/ (Purchase) of current investments	(280.00)	0.84
Net cash flow from investing activities (B)	(137.37)	168.32
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(100.36)	(146.65)
Net proceeds from borrowings	(3,314.45)	131.99
Net cash flow from financing activities (C)	(3,414.81)	(14.66)
Net cash flow during the year (A + B + C)	(467.82)	122.36
Add: Opening cash and cash equivalents	1,280.01	1,157.65
Closing cash and cash equivalents	812.19	1,280.01
Components of cash and cash equivalents		
Cash on hand	1.08	2.68
Balances with banks		
In current accounts	72.82	17.32
In fixed deposits	738.29	1,260.00
Total cash and cash equivalents	812.19	1,280.01

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



Ankit Agarwal
Managing Director
DIN:05254327

Date: 30th June, 2020
Place: New Delhi



INDEPENDENT AUDITOR'S REPORT

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)

Report on audit of Financial Results

Opinion

1. We have audited the accompanying financial results of **Kotia Enterprises Limited** (Formerly known as International Pumps & Projects Limited) (hereinafter referred to as "the company") for the year ended March 31, 2020 and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').
2. 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 in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the **net profit** (including other comprehensive income) and other financial information of the company for the year ended March 31, 2020, and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI

together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw your attention to Note 9 of the financial results which explains the uncertainties and management's assessment of the financial impact due to the lockdown/ restrictions related to COVID-19 pandemic imposed by the Government for which definitive assessment of the impact is dependent upon the future economic conditions. Our opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Financial Results

5. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit (including other comprehensive income) and other financial information of the company and the statement of assets and liabilities and statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
6. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities for the Audit of Financial Results

8. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
9. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.



V.N. PUROHIT & CO.
Chartered Accountants

10. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matters

11. The financial results include the results for the quarter ended March 31, 2020 being 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.

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

O.P. Pareek

O.P. Pareek
Partner
M. No. 014238



UDIN: 20014238AAAACN1393

Date: 30th June, 2020
Place: New Delhi