



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 14.11.2019

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 Thursday, 14th November, 2019.

Dear Sir,

In continuation of our letter dated 06th November, 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:

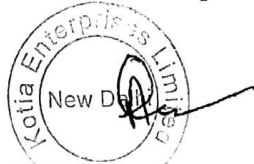
- i. Unaudited standalone financial results of the Company for the quarter and half year ended 30th September, 2019; and
- ii. Copies of the Limited Review Reports as submitted by the Auditors of the Company on standalone Financial Results.

The Board Meeting commenced at 4:30 p.m. and concluded at 6:40 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 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 30th September, 2019 and year to date results for the period 01st April, 2019 to 30th September, 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. Pareek
Partner
M. No. 014238



Place: New Delhi
Date: 14th November, 2019



Particulars	Quarter Ended			
	30th September 2019	30th June 2019	30th September 2018	30th September 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	2019	2019	2018	2018
Year Ended	31st March 2019	30th September 2018	30th September 2018	30th September 2018
	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)
1. Segment Revenue	-	-	-	-
a) PP Film and Injection	-	-	-	-
b) Bleached hardwood kraft pulp	1,431.78	1,113.89	2,545.67	1,767.41
c) Construction and civil works	71.80	813.80	885.60	2,788.36
d) Unallocable	82.90	58.96	141.86	89.71
Total	1,586.48	1,986.64	3,573.13	4,645.48
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income From Operations	1,586.48	1,986.64	3,573.13	4,645.48
2. Segment Results	-	-	-	-
Profit before Interest & Tax	-	-	-	-
a) PP Film and Injection	-	-	-	-
b) Bleached hardwood kraft pulp	44.02	23.38	67.40	11.23
c) Construction and civil works	1.97	16.28	18.25	55.77
d) Unallocable	82.90	58.61	141.86	89.71
TOTAL	128.89	98.61	227.50	156.71
Less:	-	-	-	-
(a) Interest	(41.44)	(37.66)	(79.10)	(73.52)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(34.26)	(15.98)	(50.23)	(31.51)
Total Profit before Tax	53.19	44.98	98.17	51.67
Assets-Segment Liabilities	-	-	-	-
Segment Assets:-	-	-	-	-
a) PP Film and Injection	236.81	-	236.81	-
b) Bleached hardwood kraft pulp	-	-	-	-
c) Construction and civil works	864.03	650.63	864.03	154.97
d) Unallocable	330.65	258.63	330.65	4,602.90
Total	1,194.69	2,766.46	4,679.44	6,958.33
Capital employed (Segment Assets-Segment Liabilities)	-	-	-	-
a) PP Film and Injection	236.81	-	236.81	-
b) Bleached hardwood kraft pulp	0.02	(669.84)	154.04	1,390.11
c) Construction and civil works	(847.49)	(627.97)	(847.49)	45.98
d) Unallocable	3,610.53	4,217.32	5,872.57	4,550.73
Total	2,999.87	3,110.52	739.20	2,999.87
Total	2,999.87	3,110.52	739.20	2,999.87
(a) PP Film and Injection	-	-	-	-
b) Bleached hardwood kraft pulp	226.68	(669.84)	154.04	1,390.11
c) Construction and civil works	(12.91)	(627.97)	(847.49)	45.98
d) Unallocable	584.77	4,217.32	5,872.57	4,550.73
Total	798.54	3,110.52	739.20	2,999.87

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

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR
ENDED 30.09.2019**

(Rs In Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2019	As at (Previous Year End) 31/03/2019
ASSETS		
Non-Current Assets		
Property, plant & equipment	12.01	7.04
Capital Work in progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under development	-	-
Financial Assets		
Investments	1,013.56	7.65
Trade Receivables	-	-
Loans	-	-
Others	-	-
Deferred Tax Assets (Net)	1.08	1.08
Other Non-Current Assets	5.05	5.05
Total Non-Current Assets	1,031.70	20.82
Current Assets		
Inventories	236.81	1,090.62
Financial Assets		
Investments	-	-
Trade Receivables	23.27	1.42
Cash & Cash Equivalents	637.90	1,280.01
Bank balances other than above	2,131.37	2,390.09
Loans	-	-
Other Financial Assets	77.85	109.28
Current Tax Assets (Net)	46.75	51.63
Other Current Assets	29.67	462.26
Total Current Assets	3,183.64	5,385.31
Total Assets	4,215.34	5,406.13
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	702.05	702.05
Other Equity	191.04	97.60
Liabilities	893.09	799.65
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial Liabilities		
Borrowings	2,364.80	3,404.59
Trade Payables	673.44	13.03
Other Financial Liabilities	71.19	321.36
Other Current Liabilities	212.81	867.50
Provisions	-	-
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	3,322.24	4,606.48
Total Equity and Liabilities	4,215.33	5,406.13

For and on behalf of board of directors of
Kotia Enterprises Limited


Ankit Agarwal
Managing Director
DIN:05254327

Date: 14/11/2019
Place: New Delhi

XV	Total Comprehensive Income for the period (2019-2020) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	51.09	42.35	24.88	93.44	38.37	99.24
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.03	702.03	1,404.10	702.05
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.73	0.60	0.35	1.33	0.55	1.41
	(2) Diluted	0.73	0.60	0.35	1.33	0.55	1.41
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 ended 30th September, 2019 has been reviewed by the Audit Committee and then approved by the Board of Directors.
- (2) The figures for the quarter ended 31 March, 2016 were the balancing figures between audited figures.
- (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.
- (4) The format for above results as prescribed in SEBI circular CIR/SEPD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of the Companies Act, 2013.
- (5) The statutory auditor have carried out the limited review report on the above results for Quarter Ended September 30, 2019. However, the management has not accepted the findings of the auditor.
- (6) Investor Complaints :
- (7) 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
Kojal Enterprises Limited

 Anshu Agnihotri
 Managing Director
 DIN:03234327
 Date: 14/1/2019
 Place: New Delhi