



# KOTIA ENTERPRISES LIMITED

Formerly known as **INTERNATIONAL PUMPS AND PROJECTS LIMITED**

Date: 14.02.2022

**The BSE Limited**  
Phiroze Jeejeeboy Towers  
Dalal street ,  
Mumbai- 400001

**Metropolitan Stock Exchange**  
205(A), 2nd floor, Piramal Agastya Corporate  
Park Kamani Junction, LBS Road, Kurla (West),  
Mumbai, Maharashtra-400070

Dear Sir/Madam,

**Sub.: Outcome of the Board Meeting held today i.e. Monday, February 14, 2022.**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Monday, February 14, 2022, inter alia, had considered and approved the following:

1. The un-audited quarterly financial results (Standalone) for the quarter and nine months ended 31<sup>st</sup> December, 2021.
2. Limited Review Report (Standalone) issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
3. The letter received from Mr. Ankit Agarwal, Promoter, seeking reclassification from Promoter & Promoter Group Category to Public Category. The approval of the Board towards reclassification is subject to the approval of the members of the Company in the ensuing Annual General Meeting and the other regulatory authorities, if any, in terms of Regulation 31A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and amendments thereof.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, we enclose herewith the Unaudited Financial Results (Standalone) for the quarter ended December 31, 2021 & Limited Review issued by the Statutory Auditor.

The Board meeting commenced at 5.00 P.M and concluded at 5.45 P.M.

This is for your information and record.

Thanking you,

Yours faithfully,

For Kotia Enterprises Limited

**For Kotia Enterprises Limited**

  
Authorized Signatory/Director

(MANOJ KUMAR BANSAL)  
Managing Director  
DIN: 00272806



**AJAY RATTAN & CO.**

CHARTERED ACCOUNTANTS

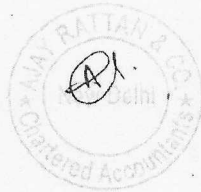
**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED  
FINANCIAL RESULTS**

To Board of Directors of Kotia Enterprises Limited  
905, New Delhi House,  
27, Barakhamba Road,  
New Delhi-110001  
(CIN: L74110DL1980PLC010678)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kotia Enterprises Limited (the "Company") for the quarter ended on 31<sup>st</sup> December, 2021 (the 'Statement').
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with 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 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.
3. 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 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.
4. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ajay Rattan & Co.,  
Chartered Accountants,  
Firm Regn. 012063N

(CA Ajay Aggarwal)  
Partner  
Membership No. 090975  
UDIN: 22090975ACAPEG2548



Place : New Delhi  
Date : 14 Feb, 2022



# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December, 2021 - IND-AS COMPLIANT

(Rs. In Lakhs)

Particulars	Three Months Ended			Year to Date figures		Year Ended
	FOR THE QUARTER			Nine Months Ended		YEAR TO DATE FIGURES FOR PERIOD
	01.10.2021 to 31.12.2021 (')	01.07.2021 to 30.09.2021 (')	01.10.2020 to 31.12.2020 (')	01.04.2021 to 31.12.2021 (')	01.04.2020 to 31.12.2020 (')	01.04.2020 to 31.03.2021 (')
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations:					
	Less: Excise duty					
		228.80	-	228.80	-	-
	Sale of PVC Resin					
			34.34	-	66.62	76.24
	Construction and Civil Works					
II	Other income					
	18.28	19.83	16.81	78.99	59.24	91.90
III	Total Income (I+II)					
	18.28	248.63	51.15	307.79	125.86	168.14
IV	EXPENSES					
	Cost of Materials consumed					
	-	-	32.72	-	63.45	72.60
	Purchase of stock-in-trade:					
	-	-	710.80	-	710.80	710.80
	Changes in inventories of finished goods, WIP and stock-in-trade					
	-	152.34	(710.80)	152.34	(710.80)	(710.80)
	Employee benefits expenses					
	4.17	4.12	4.39	12.37	11.57	15.65
	Finance costs					
	8.64	9.34	-	26.29	0.59	0.59
	Depreciation and amortisation expenses					
	0.62	0.58	0.68	1.73	2.24	3.26
	Other expenses					
	8.22	45.15	11.01	61.64	29.29	38.05
	Total expenses (IV)					
	21.65	211.53	48.80	254.37	107.14	130.16
V	Profit/(loss) before exceptional items and tax (I- IV)					
	(3.37)	37.10	2.36	53.42	18.72	37.99
VI	Exceptional Items					
	-	-	-	-	-	-
VII	Profit/(loss) before tax(V-VI)					
	(3.37)	37.10	2.36	53.42	18.72	37.98
VIII	Tax expense:					
	(1) Current tax					
	0.85	(9.34)	(0.19)	(13.44)	(4.71)	(9.98)
	(2) Deferred tax					
	-	-	-	-	-	0.36
IX	Profit (Loss) for the period from continuing operations (VII-VIII)					
	(2.53)	27.76	2.16	39.97	14.01	28.36
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)					
	(2.53)	27.76	2.16	39.97	14.27	28.36
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					
	-	-	(1.69)	-	(1.88)	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	-	-	0.58	-	0.63	-
	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)					
	(2.53)	27.76	1.05	39.97	13.02	28.36
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	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year					
	226.20	226.20	206.55	226.20	206.55	211.49
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic					
	(0.04)	0.40	0.03	0.57	0.20	0.40
	(2) Diluted					
	-0.04	0.40	0.03	0.57	0.20	0.40
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic (Rs.)					
	(2) Diluted (Rs.)					
	See accompanying note to the financial results					

For Kotia Enterprises Limited

Authorized Signatory/Director

**Notes :**

- (1) The above unaudited financial results for the quarter ended on 31st December, 2021 have been reviewed by the Audit Committee and then approved by the Board of Directors at their
- (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
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/115/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th
- (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 URL:.....

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

Manoj Kumar Bansal  
DIRECTOR  
DIN: 00272806

Date: 14.02.2022  
Place: New Delhi

For Kotia Enterprises Limited

  
Authorized Signatory/Director



# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

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
	31st December 2021	30th September 2021	31st December 2020	31st March 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b>				
a) Trading in PVC Resin	-	228.08	-	-
b) Trading in PP Film & Injection	-	-	-	-
c) Trading in Bleached hardwoodkraft pulp	-	-	-	-
d) Construction and civil work services	-	-	34.34	76.23
e) Unallocable	18.28	19.83	16.81	91.90
<b>Total</b>	<b>18.28</b>	<b>248.63</b>	<b>51.15</b>	<b>168.14</b>
Less: Inter Segment Revenue	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>18.28</b>	<b>248.63</b>	<b>51.15</b>	<b>168.14</b>
<b>2. Segment Results</b>				
<b>Profit before Interest &amp; Tax</b>				
a) Trading in PVC Resin	-	40.22	-	-
b) Trading in PP Film & Injection	-	-	-	-
c) Trading in Bleached hardwoodkraft pulp	-	-	-	-
d) Construction and civil work services	-	-	1.62	3.63
e) Unallocable	18.28	19.83	16.81	91.90
<b>TOTAL</b>	<b>18.28</b>	<b>60.05</b>	<b>18.43</b>	<b>95.53</b>
Add/(Less):				
(a) Interest	(8.64)	(9.34)	-	(0.59)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(13.01)	(13.61)	(16.08)	(56.96)
<b>Total Profit before Tax</b>	<b>(3.37)</b>	<b>37.10</b>	<b>2.36</b>	<b>37.98</b>
<b>3. Capital employed (Segment Assets-Segment Liabilities)</b>				
<b>Segment Assets: -</b>				
a) Trading in PVC Resin	558.46	558.46	722.67	-
b) Trading in PP Film & Injection	-	-	-	-
c) Trading in Bleached hardwoodkraft pulp	-	-	-	-
d) Construction and civil work services	-	-	41.10	11.34
e) Unallocable	1,359.66	1,380.15	1,247.36	2,137.31
<b>Total</b>	<b>1,918.11</b>	<b>1,938.61</b>	<b>2,011.13</b>	<b>2,148.66</b>
<b>Segment Liabilities</b>				
a) Trading in PVC Resin	235.10	235.10	710.80	710.80
b) Trading in PP Film & Injection	-	-	-	-
c) Trading in Bleached hardwoodkraft pulp	-	-	-	-
d) Construction and civil work services	-	-	314.86	0.09
e) Unallocable	701.35	732.76	58.14	510.26
<b>Total</b>	<b>936.45</b>	<b>967.86</b>	<b>1,083.80</b>	<b>1,221.15</b>
<b>Capital employed (Segment Assets-Segment Liabilities)</b>				
a) Trading in PVC Resin	323.36	323.36	11.87	(710.80)
b) Trading in PP Film & Injection	-	-	-	-
c) Trading in Bleached hardwoodkraft pulp	-	-	-	-
d) Construction and civil work services	-	-	(273.76)	11.25
e) Unallocable	658.31	647.39	1,189.22	1,627.05
<b>Total</b>	<b>981.66</b>	<b>970.75</b>	<b>927.33</b>	<b>927.51</b>

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

For Kotia Enterprises Limited

Manoj Kumar Bansal  
DIRECTOR  
DIN: 00272806

Authorized Signatory/Director

Date: 14.02.2022  
Place: New Delhi

Regd. Off : 905, New Delhi House, 27, Barakhamba Road, New Delhi - 110001

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