



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 12-08-2022

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai,
Maharashtra – 400001

Email id: corp.relations@bseindia.com

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

Email id: naviraj.nirbhawane@mex-sx.com

Sub: Outcome of the Board Meeting of the Company to be held on Friday, 12th August 2022.

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015

Dear Sir/Madam,

With reference to the subject cited above, this is to inform you that at the meeting of the Board of Directors of the Company held today i.e, 12th August 2022 at 12.00 P.M and concluded at 03.30 P.M have considered and approved the following:

1. The Un-audited Standalone Financial Results as per Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 for the quarter ended 30th June 2022. (Copy Enclosed)
2. Copy of the Limited Review Report on Financial Results for the quarter ended 30th June 2022. (Copy Enclosed)

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

FOR KOTIA ENTERPRISES LIMITED

Neelam Rani

Company Secretary & Compliance Officer



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 30th June, 2022 (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: 22090975AOWVLW7021



Place: New Delhi
Date : 12 Aug, 2022

KOTIA ENTREPRISES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022 - IND-AS COMPLIANT

(₹ In Lakhs)

		Particulars	Three Months Ended			Year Ended
			FOR THE QUARTER			YEAR TO DATE
			01.04.2022 to 30.06.2022 (₹)	01.01.2022 to 31.03.2022 (₹)	01.04.2021 to 30.06.2021 (₹)	01.04.2021 to 31.03.2022 (₹)
			(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	I	Revenue From Operations:				
		Trading of goods	-	110.00	-	338.80
		Construction and Civil Works	-	-	-	-
	II	Other Income	14.77	18.09	40.88	97.07
	III	Total Income (I+II)	14.77	128.09	40.88	435.87
	IV	EXPENSES				
		Cost of Materials consumed	-	-	-	-
		Purchase of stock-in-trade:	-	48.79	-	48.79
		Changes in inventories of finished goods, WIP and stock-in-trade	-	73.24	-	225.58
		Employee benefits expenses	4.26	3.71	4.08	16.07
		Finance costs	12.17	11.32	8.31	37.62
		Depreciation and amortisation expenses	0.41	0.61	0.53	2.35
		Other expenses	10.02	-26.55	8.27	35.09
		Total expenses (IV)	26.87	111.13	21.19	365.50
	V	Profit/(loss) before exceptional items and tax (I- IV)	(12.10)	16.96	19.69	70.38
	VI	Exceptional Items	-	-	-	-
	VII	Profit/(loss) before tax(V-VI)	(12.10)	16.96	19.69	70.38
	VIII	Tax expense:				
		(1) Current tax	3.04	(4.52)	(4.96)	(17.96)
		(2) Deferred tax	-	0.02	-	0.02
	IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(9.05)	12.46	14.73	52.44
	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)	(9.05)	12.46	14.73	52.44
	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 reclassified 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)	(9.05)	12.46	14.73	52.44
	XVI	Paid up equity share capital (Face value ₹ 10/- per share)	702.05	702.05	702.05	702.05
	XVII	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	278.63	266.17	226.20	226.19
	XVIII	Earnings per equity share (for continuing operation):				
		(1) Basic	(0.13)	0.18	0.21	0.75
		(2) Diluted	(0.13)	0.18	0.21	0.75
	XIX	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 on 30th June, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August, 2022.
- (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.

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

MANOJ KUMAR BANSAL
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by MANOJ
KUMAR BANSAL
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Manoj Kumar Bansal

DIRECTOR

DIN: 00272806

Date: 12th August, 2022

Place: New Delhi

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

(₹ In Lakhs)

Particulars	Quarter Ended on			Previous year ended
	30th June 2022	31st March 2022	30th June 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue				
a) Trading of goods	-	110.00	-	338.80
b) Construction and civil work services	-	-	-	-
c) Unallocable	14.77	18.09	40.88	97.07
Total	14.77	128.09	40.88	435.87
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income From Operations	14.77	128.09	40.88	435.87
2. Segment Results				
Profit before Interest & Tax				
a) Trading of goods	-	10.19	-	10.92
b) Construction and civil work services	-	-	-	-
c) Unallocable	0.08	18.09	40.88	97.07
TOTAL	0.08	28.28	40.88	108.00
Add/(Less):				
(a) Interest	(12.17)	(11.32)	(8.31)	(37.62)
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	-	-	(12.88)	-
Total Profit before Tax	(12.10)	16.96	19.69	70.38
3. Capital employed (Segment Assets-Segment Liabilities)				
Segment Assets: -				
a) Trading of goods	485.22	485.22	710.80	485.22
b) Construction and civil work services	-	-	-	-
c) Unallocable	1,145.51	1,357.28	1,376.99	1,357.28
Total	1,630.73	1,842.50	2,087.79	1,842.50
Segment Liabilities				
a) Trading of goods	105.64	105.64	193.25	105.64
b) Construction and civil work services	-	-	-	-
c) Unallocable	553.45	756.17	947.35	756.17
Total	659.09	861.81	1,140.60	861.81
Capital employed (Segment Assets-Segment Liabilities)				
a) Trading of goods	379.58	379.58	517.55	379.58
b) Construction and civil work services	-	-	-	-
c) Unallocable	592.05	601.11	429.64	601.11
Total	971.63	980.68	947.19	980.68

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

MANOJ
KUMAR
BANSAL

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Manoj Kumar Bansal
DIRECTOR
DIN: 00272806

Date: 12th August, 2022

Place: New Delhi