



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 02/02/2023

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: raviraj.nirbhawane@mcx-sx.com
Scrip Code: 539599	Trading Symbol: KEL

Sub: Outcome of the Board Meeting of the Company held on Thursday, February 02, 2023.

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

Dear Sir/Madam,

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. February 02, 2023, inter alia, had considered and approved the following:

The Un-audited Standalone Financial Results as per Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 for the quarter and nine months period ended on February 02, 2023. (Copy Enclosed)

Copy of the Limited Review Report on Financial Results for the quarter and nine months period ended February 02, 2023. (Copy Enclosed)

The meeting commenced at 05:00 P.M. and concluded at 06:15 P.M.

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

Thanking You,

For Kotia Enterprises Limited

NEELA Digitally signed
by NEELAM RANI
M RANI Date: 2023.02.02
18:29:12 +05'30'

Neelam Rani
Company Secretary and Compliance Officer



AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

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

To Board of Directors
Kotia Enterprises Limited
401, 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 31st December 2022 .
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: 23090975BGYSZU3013



Place : New Delhi
Date : 02.02.2023

KOTIA ENTERPRISES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2022 - IND-AS COMPLIANT

(₹ In Lakhs)

Particulars	For the Quarter Ended			Nine Months ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations:						
Trading of goods	-	-	-	-	228.80	338.80
II Other Income	12.30	11.84	18.28	38.91	79.00	97.07
III Total Income (I+II)	12.30	11.84	18.28	38.91	307.80	435.87
IV EXPENSES						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade:	-	-	-	-	-	48.79
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	152.34	225.58
Employee benefits expenses	5.05	3.64	4.17	12.75	11.91	16.07
Finance costs	-	3.97	8.64	15.89	26.30	37.62
Depreciation and amortisation expenses	0.41	0.40	0.62	1.22	1.74	2.35
Other expenses	12.11	10.18	8.22	32.76	62.11	35.09
Total expenses (IV)	17.57	18.19	21.65	62.61	254.39	365.50
V Profit/(loss) before exceptional items and tax (I- IV)	(5.27)	(6.35)	(3.37)	(23.71)	53.40	70.38
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	(5.27)	(6.35)	(3.37)	(23.71)	53.40	70.38
VIII Less- Tax expense:						
(1) Current tax	(1.33)	(1.60)	(0.85)	(5.97)	13.44	17.96
(2) Deferred tax	(0.10)	(0.21)	-	(0.31)	-	(0.02)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(3.84)	(4.55)	(2.53)	(17.43)	39.96	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)	(3.84)	(4.55)	(2.53)	(17.43)	39.96	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 re- classified 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)	(3.84)	(4.55)	(2.53)	(17.43)	39.96	52.44
XVI Paid up equity share capital (Face value ₹ 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	278.63	278.63	226.20	278.63	226.20	226.19
XVIII Earnings per equity share (for continuing operation):						
(1) Basic	(0.05)	(0.06)	(0.04)	(0.25)	0.57	0.75
(2) Diluted	(0.05)	(0.06)	(0.04)	(0.25)	0.57	0.75
XIX Earnings per equity share (for discontinued operation):(1) Basic (₹)(2)	-	-	-	-	-	-

See accompanying note to the financial results

Notes :

- (1) These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- (2) The above unaudited financial results for the quarter ended on 31st December, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 2nd February, 2023.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended 31st December, 2022. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.2
- (5) Company earlier used to have 2 segments, namely (i) Trading of Goods (ii) Construction and civil work services. As now the Company has seized to operate in construction and civil work services, so all activities of the Company now fall under 1 segment i.e. trading of goods. Hence, segment wise results as per regulation 33 has not been given.

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


Manoj Kumar Bansal
Managing Director
DIN: 00272806

Date: 2nd February, 2023

Place: New Delhi