



# KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

February, 2019.

Dear Sir,

This is to inform you that the Board of Directors of the Company, in its meeting held today i.e. Monday, 11<sup>th</sup> day of February, 2019, has considered and approved the Unaudited Standalone Financial Results for the Quarter ended on 31<sup>st</sup> December, 2018.

We enclose herewith Unaudited Standalone Financial Results for the quarter ended on 31<sup>st</sup> December, 2018 along with Limited Review Report issued by M/s. V.N. Purohit & Co., Statutory Auditor of the company, thereon, for quarter ended on 31<sup>st</sup> December, 2018.

The Board Meeting commenced at 06:00 p.m. and concluded at 06:45 p.m.

Yours faithfully,  
For and on behalf of the Board of Directors of the Company

(Signature)

For Kotia Enterprises Limited

(Name of the Director/Chairman/Managing Director/Authorized Signatory)

(Signature)

(Name)

Chairman/Secretary

KOTIA ENTERPRISES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2018 - IND-AS COMPLIANT

Particulars	Quarter Ended			Nine months Ended		(Rs. in Lakhs)
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE FIGURES		YEAR TO DATE FIGURES FOR PREVIOUS YEAR
	01.10.2018 to 31.12.2018 (₹)	01.07.2018 to 30.09.2018	01.10.2017 to 31.12.2017	01.04.2018 to 31.12.2018	01.04.2017 to 31.12.2017	01.04.2017 to 31.03.2018 (₹)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations:	2,729.67	2,651.03	369.42	7,285.44	1,105.84	4,088.05
Sale of Fabric	-	-	369.42	-	917.97	1,024.27
Sale of Bleached Hardwoodkraft Pulp	2,109.42	-	-	3,876.82	-	2,817.02
Construction and Civil works	620.25	2,651.03	-	3,408.62	187.87	246.76
II Other Income	44.73	35.53	17.75	134.45	36.43	64.55
III Total Income (I+II)	2,774.40	2,686.56	387.17	7,419.89	1,142.27	4,152.60
IV EXPENSES						
Cost of Materials consumed in Construction and Civil Works	138.19	-	-	138.19	-	17.06
Purchase of stock-in-trade :						
a) Purchase of Fabric	-	-	363.33	-	905.71	1,010.09
b) Purchase of Bleached Hardwoodkraft Pulp	-	2,043.47	-	3,799.64	-	2,733.13
c) Construction and Civil works	464.97	2,652.40	-	3,197.56	-	241.82
Change in stock-in-trade	2,043.47	(2,043.47)	-	-	-	(17.06)

Unaudited figures are subject to audit. The figures are unaudited and should not be used for any purpose other than for reference.

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**Notes :**

- (1) The above unaudited financial results for the quarter and nine months ended 31st December 2018 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on February 11, 2019.
- (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, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (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) The statutory auditors have carried out the limited review report on the above results for Quarter and Nine Months ended December 31st, 2018. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) 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**

  
**Ankit Agarwal**  
Managing Director  
DIN: 05254327

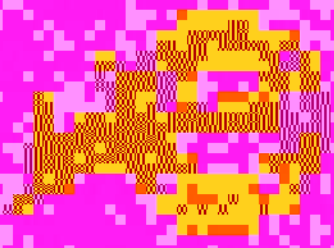
Date: 11/02/2018  
Place: New Delhi





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

Sl. No.	Company Name	Category	Compliance Status	Remarks
1	Adani Enterprises Ltd.	Large Cap	Compliant	
2	Adani Group of Companies	Large Cap	Compliant	
3	Adani Power Ltd.	Large Cap	Compliant	
4	Adani Ports and Special Economic Zone Ltd.	Large Cap	Compliant	
5	Adani Transmission Ltd.	Large Cap	Compliant	
6	Adani Wilmar Ltd.	Large Cap	Compliant	
7	Adani Wilmar Ltd.	Large Cap	Compliant	
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100	Adani Wilmar Ltd.	Large Cap	Compliant	





**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

To,  
**Kotia Enterprises Limited**  
CIN: L74110DL1980PLC010678  
905, New Delhi House,  
27, Barakhamba Road,  
New Delhi-110001

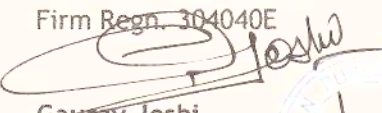
We have reviewed the accompanying statement of Unaudited Financial Results of **Kotia Enterprises Limited** (the "Company") for the quarter and nine months ended **31<sup>st</sup> December, 2018** (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This statement, which is the responsibility of the Company's Management and has approved by the Board of Directors of the Company, 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. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial 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.

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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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

  
**Gaurav Joshi**  
Partner  
M. No. 516027



Place: New Delhi  
Date: 11<sup>th</sup> February, 2019