

# Koa Tools India Limited

(Formerly Known as KTL Industries Ltd.)

Office : A-22, Sector-14, Noida - 201 301 (U.P.)  
E-mail :- koatoolsktl@gmail.com

## UNAUDITED FINANCIAL RESULT (PROVISIONAL) FOR THE QUARTER ENDED ON 31, DECEMBER, 2011

S. No	Particulars	3 months ended	3 months ended	Corresponding	3	9 months ended	Corresponding	(Rs. in lacs)		
		31/12/2011	30/09/2011	months ended	months ended	31/12/2011	9 months ended	31/12/2010	financial Results	year ended
		Unaudited*	Unaudited*	31/12/2010	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited	31/03/2011
1	Net Income from sales/services	34.98	34.34	35.32	118.29	120.25	173.30			
2	Cost of sales/services	31.26	29.47	28.30	100.90	102.53	147.97			
	(a) Increase/decrease in stock in trade and work in progress	(1.75)	0.12	1.90	(0.97)	4.26	3.32			
	(b) Purchase of traded goods	27.70	24.65	25.14	86.67	93.44	128.07			
	(c) Staff cost	5.25	4.69	1.26	15.09	4.76	10.56			
	(e) Other Expenditure	0.08	0.01	-	0.11	0.07	6.03			
3	Gross Profit (1-2)	3.72	4.87	7.02	17.39	17.72	25.33			
4	General Administrative Expenses	2.55	4.10	6.47	10.38	14.32	26.65			
5	Loss on sale of investment	-	-	75.20	-	37.60	302.35			
6	Depreciation	0.71	0.70	0.57	2.12	1.47	2.33			
7	Operating Profit before interest (3) - (4+5+6)	0.46	0.07	(0.02)	4.89	(35.67)	(305.99)			
8	Interest	-	-	-	-	-	-			
9	Extra ordinary Income	-	-	-	-	-	-			
10	Operating Profit after interest and Exceptional items (7-8-9)	0.46	0.07	(0.02)	4.89	(35.67)	(507.49)			
11	Other income	-	-	0.35	-	-	-			
12	Profit (+)/Loss (-) from Ordinary Activities before tax (10+11)	0.46	0.07	0.33	4.89	(35.32)	(507.49)			
13	Provision for Tax	-	-	-	0.45	-	-			
	Current tax	-	-	-	-	0.58	-			
	Fringe Benefit Tax	-	-	-	-	-	-			
	Earlier Year Tax	-	-	-	-	-	-			
14	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (12-13)	0.46	0.07	0.33	4.44	(35.92)	(507.51)			
15	Extraordinary items (net of tax expense)	-	-	-	-	-	-			
16	Net Profit (+)/ Loss (-) for the period (14-15)	0.46	0.07	0.33	4.44	(35.92)	(507.51)			
17	Paid-up equity share capital (Face value Rs. 2 per share)	988.99	988.99	988.99	988.99	988.99	988.99			
18	Reserves excluding Revaluation Reserves (as per balance sheet) of previous accounting year	-	-	-	-	-	-			
19	Earnings Per Share (EPS)	-	-	-	-	-	-			
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	-	-	-	-	-	-			
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	-	-	-	-	-	-			
20	Public shareholding	-	-	-	-	-	-			
	- Number of shares	49,125,150.00	49,125,150.00	49,125,150.00	49,125,150.00	49,125,150.00	49,125,150.00			
	- Percentage of shareholding	99.13	99.13	99.13	99.13	99.13	99.13			
21	Aggregate Promoters and promoter group Share Holding	-	-	-	-	-	-			
	a) Pledged/Encumbered	-	-	-	-	-	-			
	- Number of equity shares of Rs.2/- each	Nil	Nil	Nil	Nil	Nil	Nil			
	- Percentage of shares (as a % of the total shareholding of promoter and promoter)	-	-	-	-	-	-			
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-			
	b) Non-encumbered	-	-	-	-	-	-			
	- Number of equity shares of Rs.2/- each	433,350.00	433,350.00	433,350.00	433,350.00	433,350.00	433,350.00			
	- Percentage of shares (as a % of the total shareholding of promoter and promoter)	100	100.00	100	100	100	100			
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-			
		0.87	0.87	0.87	0.87	0.87	0.87			

Koa Tools (I) Ltd.

Auth. Dir. Director

Particulars	3 months ended 31/12/2011	3 months ended 30/09/2011	Corresponding months ended 31/12/2010	3	9 months ended 31/12/2011	Corresponding 9 months ended 31/12/2010	(Rs. in lacs) financial Results year ended 31/03/2011
	Unaudited*	Unaudited*	Unaudited*		Unaudited*	Unaudited*	Audited
<b>1. Segment Revenue</b>							
(net sale/income from each segment should be disclosed under this head)							
(a) Trading							
(b) others	34.98	34.34	35.32		118.29	120.25	168.10
<b>Total</b>	34.98	34.34	35.32		118.29	120.25	5.20
<b>Less: Inter Segment Revenue</b>							
<b>Net sales/Income From Operations</b>	34.98	34.34	35.32		118.29	120.25	173.30
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment:#</b>							
(a) Trading							
others	0.86	2.05	0.33		7.96	4.48	7.47
<b>Total</b>	0.86	2.05	0.33		7.96	4.48	0.12
<b>Less: (i) Interest</b>							
(ii) Other Un-allocable Expenditure net off							
(iii) Un-allocable income	0.40	1.98	-		3.07	2.20	515.08
<b>Total Profit Before Tax</b>	0.46	0.07	0.33		4.89	(37.60)	-
<b>3. Capital Employed</b>							
(Segment assets - Segment Liabilities)							
(a) Trading							
(b) Unallocated	62.71	52.20	60.01		62.71	60.01	58.62
<b>Total</b>	231.32	241.36	719.61		231.32	719.61	241.97
<b>TOTAL</b>	294.03	293.56	779.62		294.03	779.62	300.59

- The above results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their Meeting held on 9th, February 2012 and have been subjected to Limited Review by the Statutory Auditors.
- Information on investor complaints for the first Quarter (in nos.): Opening balance - Nil; Received during the quarter Nil; disposed off during the quarter Nil; Closing balance- Nil.
- The previous periods figures have been regrouped/reclassified wherever necessary to make them comparable with the current period figure.

For and on Behalf of the Board

(Director)

Place: Noida  
Date: 09.02.2012

# P.C. BINDAL & CO.

Chartered Accountants

101, SITA RAM MANSION, 718/21, JOSHI ROAD,  
KAROL BAGH, NEW DELHI-110 005

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## LIMITED REVIEW REPORT OF KOA TOOLS INDIA LIMITED FOR QUARTER ENDED ON 31<sup>st</sup> DECEMBER, 2011

We have reviewed the accompanying statement of unaudited financial results of **KOA TOOLS INDIA LIMITED** for the quarter ended 31<sup>st</sup> December, 2011 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 provides 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.C. BINDAL & CO.

Chartered Accountants

FRN: 003824N

  
CA. K. C. Gupta  
(Partner)

M.No. 98638

Place: New Delhi

Date : 09.02.2012