



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 12-11-2024

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
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Sub: Outcome of the Board Meeting of the Company held on Tuesday, November 12, 2024 at 2:00 P.M.

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. 12th November 2024, inter alia, had 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 and half year ended 30th September 2024. **(Copy Enclosed)**
2. Copy of the Limited Review Report on Financial Results for the quarter and half year ended 30th September 2024. **(Copy Enclosed)**

The meeting commenced at 02:00 P.M. and concluded at 03:25 P.M.

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

FOR KOTIA ENTERPRISES LIMITED

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KUMAR
BANSAL

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MANOJ KUMAR
BANSAL
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Manoj Kumar Bansal
Managing Director
DIN: 00272806



INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS AND HALF YEAR ENDED FINANCIAL RESULTS OF KOTIA ENTERPRISE LTD UNDER REGULATION 33 READ OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION, 2015 AS AMENDED.

**To Board of Directors
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 M/s Kotia Enterprises Limited (the "Company") for the quarter ended on 30th September, 2024 and half year ended results for the period from 1 April, 2024 to 30th September, 2024 (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", prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time (the 'Listing Regulations'). Our responsibility is to express conclusion on the 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 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 Registration No. 0120634**

**VARUN
GARG
CA. Varun Garg
Partner**

**Membership No. 523588
UDIN: 24523588BKGZDF6267**

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VARUN GARG
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**Place: New Delhi
Date: 12-11-2024**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2024

₹ in Lakhs

Particulars		Three Months Period Ended			Six Months Period Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	INCOME						
(a)	Revenue From Operations:						
	Trading of Goods	29.55	12.88	-	42.43	-	42.71
	Total revenue from operation	29.55	12.88	-	42.43	-	42.71
(b)	Other Income	15.23	9.30	12.94	24.53	24.64	43.05
	Total Income (I+II)	44.77	22.18	12.94	66.96	24.64	85.76
II	EXPENSES						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade:						
	Purchase of trading goods	29.26	12.76	-	42.02	-	(442.77)
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	485.22
	Employee benefits expenses	1.74	1.99	2.91	3.72	4.99	8.69
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	0.15	0.15	0.24	0.30	0.50	0.97
	Other expenses	9.60	12.37	9.00	21.98	16.78	34.79
	Total expenses (IV)	40.75	27.27	12.15	68.03	22.27	86.90
III	Profit/(loss) before exceptional items and tax (III-IV)	4.02	(5.09)	0.79	(1.07)	2.37	(1.14)
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(loss) before tax (V-VI)	4.02	(5.09)	0.79	(1.07)	2.37	(1.14)
VI	Tax expense:						
	(1) Current tax	-	-	(0.43)	-	-	-
	(2) Deferred tax	0.00	-	0.42	0.00	0.41	0.30
	(3) Income tax Earlier Year	-	-	-	-	-	0.03
	Total Tax Expense	0.00	-	(0.01)	0.00	0.41	0.33
VII	Profit (Loss) for the period from continuing operations (VII-VIII)	4.02	(5.09)	0.80	(1.07)	1.96	(1.47)
VIII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-	-	-
X	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XI	Profit/(loss) for the period (IX+XII)	4.02	(5.09)	0.80	(1.07)	1.96	(1.47)
XII	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	-	-	-	-	-	-
XIII	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.02	(5.09)	0.80	(1.07)	1.96	(1.47)
XIV	Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05	702.05	702.05
XV	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	252.42
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.06	[0.07]	0.01	(0.02)	0.03	[0.02]
	(2) Diluted	0.06	[0.07]	0.01	-0.02	0.03	[0.02]
XVI	Earnings per equity share (for discontinued operation):						
	(1) Basic (Rs.)	-	-	-	-	-	-
	(2) Diluted (Rs.)	-	-	-	-	-	-
	See accompanying notes to the financial results						

For Kotia Enterprises Limited



Authorized Signatory/Director

Notes :

- (1) The above standalone financial results have been reviewed by the audit committee and approved by the Board of Directors at their meetings held on 12 November 2024. The statutory auditors of the company have audited the financial results for the quarter ended 30 September 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (2) The standalone audited financial results are prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules, 2016, other Recognized Accounting Practices and Policies to the extent applicable and also in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- (3) During the quarter the company has invested amount of Rs. 70,25,000.00 in share warrants of company named Unifinz Capital Limited, the invested amount is 25% of the total amount to be invested, rest of the payment will be pay within 18 months from the date of allotment of warrents i.e., 20 June 2024.
- (4) The figures of the previous period/year have been regrouped/rearranged/reclassified, wherever considered necessary to correspond with the current period classification/disclosure.

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

For Kotia Enterprises Limited

Manoj Kumar Banerji
DIRECTOR
DIN:00272006

Authorized Signatory/Director

Date: 12 November, 2024

Place: New Delhi

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2024

(₹ in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2024	As at (Previous Year End) 31/03/2024
ASSETS		
Non-Current Assets		
Property, plant & equipment	1.78	2.08
Financial Assets		
Investments	76.58	6.33
Trade Receivables	-	-
Loans	-	-
Others	4.56	4.56
Deferred Tax Assets (Net)	0.61	0.61
Other Non-Current Assets	-	-
Total Non-Current Assets	83.53	13.58
Current Assets		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade Receivables	34.87	50.93
Cash & Cash Equivalents	5.70	58.57
Bank balances other than above	-	-
Loans	468.06	521.21
Other Financial Assets	485.22	485.22
Current Tax Assets (Net)	6.50	4.07
Other Current Assets	40.57	35.46
Total Current Assets	1,040.91	1,155.45
Total Assets	1,124.44	1,169.03
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	702.05	702.05
Other Equity	251.35	252.42
Total Equity	953.40	954.47
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables	7.24	50.08
Other Financial Liabilities	162.23	162.23
Other Current Liabilities	1.57	2.25
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	171.04	214.56
Total Liabilities		
Total Equity and Liabilities	1,124.44	1,169.03

For and on behalf of board of directors of
KOTIA ENTERPRISES LIMITED
Kotia Enterprises Limited


Manoj Kumar Bansal
 DIRECTOR
 DIN:00272806
Authorized Signatory/Director

Date: 12 November, 2024
 Place: New Delhi

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2024

	(₹ in Lakhs)	
	For the half year ended 30th September 2024	For the year ended 30th September 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	(1.07)	2.37
Adjustments for non-cash/ other items: -		
Derecognition of Financial Assets	-	-
Bad Debts Write off	-	-
Liability Written Back	-	-
Exchange Gain Difference	-	-
(Gain)/ Loss on sale of Property, Plant & Equipment	-	(1.45)
Interest received	(24.27)	(23.26)
Interest on borrowing	-	-
Depreciation on property, plant & equipment	0.30	0.50
Operating Profit before working capital changes	(25.03)	(21.85)
Working capital adjustments: -		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in trade receivable	16.06	-
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other current assets	(5.12)	(6.57)
(Increase)/ decrease in loans	53.15	21.74
(Increase)/ decrease in other bank balance other than cash and cash equivalent	-	-
Increase/ (decrease) in short term borrowing	-	-
Increase/ (decrease) in trade payables	(42.84)	(1.87)
Increase/ (decrease) in other financial liabilities	-	(113.28)
Increase/ (decrease) in other current liabilities	(0.69)	92.26
Cash generated from operations	(4.47)	(29.56)
Direct taxes paid	(2.43)	-
Net cash flow from operating activities (A)	(6.89)	(29.56)
CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Bank Balance other than Cash & Cash Equivalents	-	-
Sale/ (Purchase) of property, plant & equipment	-	1.96
Sale/ (Purchase) of investments	(70.25)	-
Interest received	24.27	23.26
Net cash flow from investing activities (B)	(45.98)	25.22
CASH FLOW FROM FINANCING ACTIVITIES		
Interest on borrowing	-	-
Net proceeds from borrowings	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	(52.87)	(4.34)
Add: Opening cash and cash equivalents	58.57	32.84
Closing cash and cash equivalents	5.70	28.50
Components of cash and cash equivalents		
Cash in hand	2.51	2.91
Balances with banks		
in current accounts	3.18	25.59
in fixed deposits	-	-
Less: Bank Overdraft	-	-
Total cash and cash equivalents	5.70	28.50

For and on behalf of board of directors of

KOTIA ENTERPRISES LIMITED

For Kotia Enterprises Limited

Manoj Kumar Kansal

DIRECTOR, Authorized Signatory/Director

DIN:00272806

Date: 12 November, 2024

Place: New Delhi