KPL/2024-25/BSE 13.11.2024



Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers 25<sup>th</sup> Floor, Dalal Street MUMBAI - 400 001 National Stock Exchange Of India Ltd. Exchange Plaza 5<sup>th</sup> Floor Plot No.C/1, G Block Bandra Kurla Complex Bandra (E) MUMBAI - 400 051

Scrip Code: 530299

Scrip Code: KOTHARIPRO

# Sub: UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE $\frac{QUARTER \& SIX MONTHS ENDED}{30^{TH} SEPTEMBER, 2024}$

Dear sir,

Pursuant to Regulation 30(2) & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015 please find enclosed herewith the following:-

- (1) The Unaudited Standalone & Consolidated Financial Results of our Company for the Quarter & Half year ended 30<sup>th</sup> September, 2024, prepared in compliance with the Indian Accounting Standard (Ind-AS), which have been approved and taken on record by the Board of Directors of the Company at its meeting held today. Please note that the aforesaid board meeting commenced at 12.00 Noon and concluded at 6.35 P.M.
- (2) We also hereby declare that M/s.G.M. Kapadia & Company, Chartered Accountants, the Statutory Auditors of the Company have given un-modified opinion for the Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter & Half year ended 30th September, 2024.
- (3) Please also find attached herewith Limited Review Report given by the Auditors of our Company.

Kindly take the aforesaid information on your records.

Thanking you,

Yours faithfully

for KOTHARI PRODUCTS LTD.

(RAJ KUMAR GUPTA) CS & COMPLIANCE OFFICER

FCS - 3281

Encl: As above

# G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE: (91-22) 6611 6611 FAX: (91-22) 6611 6600

Independent Auditor's Review Report on unaudited standalone financial results for the quarter and half year ended on September 30, 2024 of Kothari Products Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Kothari Products Limited
Kanpur

MUMBAI

- We have reviewed the accompanying unaudited standalone financial results of Kothari
  Products Limited ("the Company") for the quarter and half year ended on September 30,
  2024, ("the Results") being submitted by the Company pursuant to the requirement of
  Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and
  Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This Results, 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act. 2013. ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Results based on our review.
- 3. We conducted our review of the Results 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 Results is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and included in the accompanying Statement, 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.

MUMBAI

For G. M. Kapadia & Co.

Chartered Accountants

Firm Registration No. 104767W

Oigitally signed by ATUL HIRALAL SHAH Date: 2024.11.13 18:03:04 +05'30'

Atul Shah

Partner

Membership No.039569

UDIN: 24039569BKAUYQ8059

Place: Mumbai

Date: November 13, 2024

KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 2419, The Mail, Kanpur - 208 001

Phone Nos. :0512-2312171-74, E-mail: rkgupts@kothariproducts.la, Website:http://www.kothariproducts.la

CIN No. L16008UP1883FLC006254

### STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

(Rupees in Lucs)

	Standalone			
PARTICULARS	AS AT	AS AT		
	30.09.2024	31.03.2024		
	UNAUDITED	AUDITED		
ASSETS				
1) Non-Current Assets				
(a) Property, Plant and Equipment	1,104	87		
(b) Capital Work in Progress	-	12		
(c) Investment Property	2.978	2,99		
(d) Financial Assets				
(i) Investments	58,464	71,54		
(li) Trade Receivables				
(iii) Loans	3,292	3,28		
(iv) Other Financial Asset	87	43		
(e) Deferred Tax Assets (Net)	2	3		
(f) Other Non-Current Assets	8,209	3,10		
2) Current Assets				
(a) Inventories	651	39		
(b) Financial assets				
(i) Investments	2,040	91.		
(ii) Trade Receivables	15,609	12,53		
(iii) Cash and Cash Equivalents	1,228	1.27		
(iv) Bank Balances other than (iil) above	239	15		
(v) Loans	16,563	4.52		
(vi) Other Financial Asset	618	8.6		
(c) Current Tax Assets (Net)	-	20-		
(d) Other Current Assets	2,421	2.24		
TOTAL ASSETS (1 + 2)	1,13,555	1,05,85		
EQUITY & LIABILITIES				
Equity				
a) Equity Share capital	2,984	2,98		
b) Other Equity	96,632	93,25		
IABILITIES				
1) Non-current liabilities				
(a) Financial Uabilities				
(i) Borrowings	4.676	4,79		
(ii) Other Financial Liabilities	217	22		
(b) Provisions		-		
(c) Deferred Tax Liabilities (Net)	-	-		
(d) Other Non Current Liabilities				
2) Current Liabilitles				
(a) Financial Liabilities				
(i) Borrowings	3,047	1.14		
(ii) Trade Payables				
(a) Total Outstanding Dues of Micro and Small Enterprises	-			
(b) Total Outstanding Dues of Creditors other than Micro and Small Enterprises	5,645	2,96		
(iii) Other Financial Liabilities	214	181		
(b) Other Current Liabilities	110	121		
(c) Provisions		-		
(d) Current Tax Liabilities (Net)	24	182		
TOTAL EQUITY & LIABILITIES	1,13,555	1,05,85		

FOR KOTHARI PRODUCTS LIMITED

Place:Kanpur Date:13.11.2024

OEEPAK KOTRARI).

CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

SIGNED FOR IDENTIFICATION
BY ATUL HIRALAL SHAH SHAH
Date: 2024.11.13 18.03:22 -05:30'
G. M. KAPADIA & CO.
MUMBAI

# KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 24/19, The Mall, Kanpur - 208 001 (U.P.)

Phone Nos. :0512- 2312171-74, E-mail: rkgupta@kotharipruducts.in, Website:http://www.kothariproducts.in CIN No. L16008UP1983PLC006254

# STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2024

	Standalone						
PARTICULARS	Quarter Ended			Six Months Ended		Year Ended	
	30.09.2024	30.06.2024	30.09,2023	30.09.2024	31.03.2024		
	ι,	INAUDITED		UNAUD	ITED	AUDITED	
I. Revenue from operations	9,103	11,967	5,981	21,070	15,428	28,5-	
II, Other income	10,037	503	296	10,540	1,501	2,5:	
III.Total Income (I + II)	19,140	12,470	6,277	31,510	16,929	31,05	
IV. Expenses							
Purchase of stock-in-trade	9,457	11,603	5,589	21,060	14,914	27.55	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(280)	19	195	(261)	78	1	
Employee benefit expense	79	67	70	146	138	27	
Depreciation and amortisation expense	51	40	35	91	71	1.	
Finance Costs	114	96	117	210	216	4	
Other Expenses	6,766	189	439	6,955	603	1,0	
Total Expenses	16,187	12,014	6,445	28,201	16,020	29,71	
V. Profit bafore Exceptional Items and Tax (III-IV)	2,953	456	(168)	3,409	909	1,34	
VI. Exceptional Items							
VII. Profit before Tax (V-VI)	2,953	456	(168)	3,409	909	1,34	
VIII. Tax Expense							
1. Current tax	(70)	70	(43)	-	65	,	
2. Deferred tax	(3)	36	36	33	55		
3. Excess/(Short) provision of tax relating to earlier years			-				
IX. Profit/(Loss) for the period (VII-VIII)	3,026	350	(161)	3,376	789	1,21	
X. Other Comprehensive Income							
A. I) Items that will not be reclassified to profit or loss							
ii) Income Tax relating to these Items		1.15		-			
B. i) Items that will be reclassified to profit or loss				-	-		
ii) Income Tax relating to these Items							
Total Other Comprehensive Income for the Period (Net of Tax)				_	-		
XI.YOTAL COMPREHENSIVE INCOME FOR THE PERIOD (IX+X)	3,026	350	(161)	3,376	789	1,21	
XII. Pald-up Equity Share Capital (Face Value of Rs.10/- per share)	2,984	2,984	2,984	2,984	2,984	2,98	
XIII. Other Equity	-	-		-		93,25	
XIV.Earnings per Equity Share * :							
1.Basic	10.14	1.17	(0.54)	. 11.31	2.64	4.0	
2.Diluted	10.14	1.17	(0.54)	11.31	2.64	4.0	
# Amount less than Rs.50000/-			,2			71.0	

SIGNED FOR IDENTIFICATION
BY ATUL HIRALAL SHAH HIRALAL SHAH
Date: 2024.11.31 1803.38 +05'30'
G. M. KAPADIA & CO.
MUMBAI



Notes:

- 1 The aforesaid results have been reviewed by the Audit Committee and approved by the Board of Directors for release, at their respective meetings hold on 13th November, 2024.
- The above results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 05th July, 2016.
- The aforesald results for the quarter and half year ended 30th September, 2024 have been subjected to "Limited Review" by the Statutory Auditors of the Campany and they have issued "Limited Review Reports" for the same.
- In accordance with Ind AS 108 "Operating Segments", segment information has been given in the consolidated financial results of the Company and therefore, no separate disclosure on segment information is given in these Standalone Financial Results.
- The figures of the previous periods have been regrouped/recast wherever considered necessary to make them meaningful and comparable with the figures of the correct periods.

FOR KOTHARI PRODUCTS LIMITED

Place: Kanpur Date: 13.11,2024 (DEEPAK KOTHATI)
CHAIRMAN & MANAGING DIRECTOR
DIN: D0088973

SIGNED FOR IDENTIFICATION
BY ATUL HIRALAL SHAH
SHAH
Date: 2024.11.13 1803.56 (05'30'

G. M. KAPADIA & CO. MUMBAI

PARTICULARS	SIX MONTHS ENDED 30TH SE	PTEMBÉR, 2024	(Rupees in Later SIX MONTHS ENDED 30TH SEPTEMBER, 202		
	UNAUDITED		UNAUDITED 202		
(A) CASH FLOW FROM OPERATING ACTIVITIES :					
Net Profit before Tax		3,409	1	90	
Adjustments for	i	0, 0,	1	90	
Depreciation	91		71		
- Finance Cost .	210		217		
- Bad debt and balances written off/ ( back ) (net )	1				
· change in provision for expected credit loss / ( gain )	1,990		(1)		
- Net Unrealised Forex Gain (-) / Loss			(556)		
- Fair Value Adjustment relating to Investment in	(47)		5		
Mutual Funds and Listed Securities	(25)				
- Lease Rent- (Impact on discounting of Security Depo	(17)		(365)		
- Profit (-) / Loss on Sale of Property, Plant and Equipr	(12)		(3)		
- Profit (-) / Loss on Sale of Investment Property	- 1		18		
- Net Profit on Sale of Investments			(3)		
- Interest Income	(4,848)		277		
- Dividend Income	(469)		(271)		
	(4)	(3,118)	(2)	(61)	
Operating Profit before Working Capital Changes		291		296	
Adjustments for:					
- Trade Receivables & Others	(7,913)		(4.464)		
- Inventories	(261)		72		
- Trade Payables & Others	2,716	(5,458)	(813)	(5,200	
Cash Generated from Operations		(5,167)	(0137)	(4.904	
Net Income Tax Paid		(159)			
Net Cash Flow from Operating Activities	<del></del>	(5,326)		(153	
		(5,326)		(5,057	
(B) CASH FLOW FROM INVESTING ACTIVITIES :					
- Purchase of Property, Plant and Equipment					
Sale of Property, Plant and Equipment	(297)		(7)		
- Purchase of Investment Property	2	1	Ö-8		
	(1)	ì	~		
- Sale of Investment Property	-		235		
- Capital Work-in-Progress	113	1			
- Purchase of Investments - Others	(8,101)	1	(2,653)		
- Sale of Investments-Others	3,016		1,084		
Sale of Investments-Subsidiary	19,920				
- Loans to Subsidiary Companies (Ner)		-	9,323		
- Loans to Others	(11,281)		(9)		
- Interest Received	5		271		
Investment in Bank Deposits	272				
- Dividend Received	6	3,652	189		
Net Cash flow from/(used in) Investing Activities		3,652	2	6,500	
		3,054		8,500	
C) CASH FLOW FROM FINANCING ACTIVITIES :					
Proceeds / (Repayment) of borrowings (Secured)	(D. 10)				
Proceeds / (Repayment) of borrowings (Unsecured)	(947)	1	(1,183)		
- Finance Cost	2,728		(2,010)	*	
	(157)	1,624	(216)	(3,414)	
Net Cash flow from/(used in) Financing Activities		1,624		(3,414)	
			-	(-, -, -,	
IET CHANGES IN CASH & CASH EQUIVALENTS (A+B+	-C)	(50)		29	
lash & Cash Equivalents - Opening Batance		1,278			
ash & Cash Equivalents - Closing Balance	p. Santagraphic	1,228		103	
Amount less than Rs.50000/-	4FOR POTUA	RI PRODUCTS LIMIT		721	
	COR, NOTHA	AL PRODUCTS LIMIT	EU		
	(	1 Sup >			
lace: Kanpur	and the second second	are the state of the second	57		
ate: 13.11.2024		PAK KOTHARD	Mar.		
	CHAIRMAN E	MANAGING DIRECT	OR		

SIGNED FOR IDENTIFICATION
BY ATUL HIRALAL SHAH SHAH
Oate; 2024,11.13 18 04:17 +05'30'

G. M. KAPADIA & CO. MUMBAI

# G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE: (91-22) 6611 6611 FAX: (91-22) 6611 6600

Independent Auditor's Review Report on unaudited consolidated financial results of Kothari Products Limited for the quarter and half year ended on September 30, 2024 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To, The Board of Directors, Kothari Products Limited, Kanpur

- 1. We have reviewed the accompanying unaudited consolidated financial results of Kothari Products Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit /(loss) after tax and total comprehensive income/(loss) of its associates for the quarter and half year ended on September 30, 2024 ("the Results"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
- 2. This Results, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Results 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Results is free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specifies under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



# 5. The Results includes the unaudited financial results of the following entities:

Name of Company	Relationship
Kothari Products Limited	Holding Company
KPL Exports Ltd.	Subsidiary (upto July 15, 2024)
Kothari Products Singapore Pvt. Ltd.	Subsidiary
Sankhya Realtors Pvt. Ltd	Associate
Haraparvati Realtors Pvt. Ltd.	Associate
Subhadra Realtors Pvt Ltd.	Associate
SPPL Hotels Pvt. Ltd.	Associate

# 6. Basis of Qualified Conclusion

We draw your attention to the following paragraph (as reproduced) included in the report on review of interim financial information of Kothari Products Singapore Private Limited (a subsidiary of the Holding Company) issued by other auditors vide their report dated October 30, 2024.

"Out of total trade receivables an amount \$54,35,386/- (₹4,533 lacs) is long outstanding for which no allowance of impairment is made. If the trade receivables would have been impaired, the loss for the six months period would be \$1,25,05,615/- (₹10.401 lacs), and the total trade receivable would be \$4,05,85,004 (₹33,849 lacs) and equity would be \$4,36,28,510/- (₹36,387 lacs)."

# 7. Qualified Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, and based on the consideration of the review of the other auditors referred to be paragraph 8 below, except for the possible effects of the observations reported in paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and included in the accompanying Statement, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### 8. Other Matters

The consolidated unaudited financial results include the unaudited financial results of two subsidiaries (including one foreign subsidiary) which have been reviewed by their auditors, whose unaudited financial results reflects total assets of  $\stackrel{?}{\underset{?}{?}}$  42,351 lacs as at September 30, 2024 the total revenue of  $\stackrel{?}{\underset{?}{?}}$  17,486 lacs and  $\stackrel{?}{\underset{?}{?}}$  30,283 lacs, total net profit /(loss) after tax of ( $\stackrel{?}{\underset{?}{?}}$  5,908) lacs and ( $\stackrel{?}{\underset{?}{?}}$  5,882) lacs and total comprehensive profit /(loss) of  $\stackrel{?}{\underset{?}{?}}$  ( $\stackrel{?}{\underset{?}{?}}$  5,908) lacs and ( $\stackrel{?}{\underset{?}{?}}$  5,882) lacs for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024, respectively and cash outflow (net) of ( $\stackrel{?}{\underset{?}{?}}$  1,537) lacs for the period from April 1, 2024 to September 30, 2024. The

consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of (₹ 133) lacs and (₹ 328) lacs and the total comprehensive profit/(loss) of (₹ 136) lacs and (₹ 333) lacs for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024, as considered in the Results, in respect of three associates, its financial results which have been reviewed by its auditors.

MUMBAI

Our conclusion on the Results is not modified in respect of the above matters.

For G. M. Kapadia & Co.

Chartered Accountants

Firm Registration No. 104767W ATUL HIRALAL Digitally signed by ATUL HIRALAL HIRALAL SHAH

SHAH

Date: 2024.11.13 18:04:34 +05'30'
Atul Shah

Partner

Membership No.: 039569 UDIN: 24039569BKAUYR8993

Place: Mumbai

Date: November 13, 2024

KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAC HOUSE", 24/19, The Mall, Kanpur - 208 001

Phone Nus. :0512- 2312171-74. E-mail: rkgupta@kuthariproducts.in. Website:http://www.kothariproducts.in

CIN No. L16008UP1983PLC006254

# CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

(Rupees in Lacs)

	Consolid		
PARTICULARS	AS AT	AS AT	
	30.09.2024	31.03.2024	
ASSETS	UNAUDITED	AUDITED	
1) Non-Current Assets			
(a) Property, Plant and Equipment	1,104	879	
(b) Capital Work in Progress	-	1,47	
(c) Investment Property (d) Financial Assets	2,978	3,78	
(i) Investments	76.303	0	
(ii) Trade Receivables	26,297	31,62	
(iii) Loans			
	3,292	3,28	
(iv) Other Financial Asset	89	43	
(e) Deferred Tax Assets (Net)	2		
(1) Other Non-Current Assets	8,208	3,25	
(2) Current Assets			
(a) Inventories	650	619	
(b) Financial assets			
(i) Investments	2,040	914	
(ii) Trade Receivables	53,991	69,551	
(iii) Cash and Cash Equivalents	1,545	3,132	
(iv) Bank Balances other than (iii) above	289	157	
(v) Loans	16,563	8,04	
(vI) Other Financial Asset	618	1,330	
(c) Current Tax Assets (Net)	•	255	
(d) Other Current Assets	6,071	5,475	
TOTAL ASSETS (1 + 2)	1,23,738	1,33,291	
EQUITY & LIABILITIES			
Equity			
a) Equity Share capital	2,984	2,984	
b) Other Equity	1,05,384	1,16,632	
(c) Non Controlling Interests		3	
LIABILITIES			
1) Non-current liabilities			
(a) Financial Liabilities			
(I) Barrowings	4,676	5,463	
(ii) Other Financial Liabilities	217	2.24	
(b) Provisions		1	
(c) Deferred Tax Liabilities (Net)			
(d) Other Non Current Liabilities		,	
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	3,047	1,750	
(ii) Trade Payables			
(a) Total Outstanding Dues of Micro and Small Enterprises	-	*	
(b) Total Outstanding Dues of Creditors other than Micro and Small Enterprises	6,992	4,486	
(iii) Other Financial Liabilities	298	219	
(b) Other Current Liabilities	116	336	
(c) Provisions		2	
(d) Current Tax Liabilities (Net)	24	183	
OTAL EQUITY & LIABILITIES	1,23,738	1,33,291	

FOR KOTHARI PRODUCTS LIMITED

Place:Kanpur Date:13.11.2024 (DEEPAK KOTHARIJ CHAIRMAN & MANAGING DIRECTOR OIN, 000R8973

SIGNED FOR IDENTIFICATION BY ATUL HIRALAL Opinibly signed by ATUL HIRALAL SHAH

SHAH
G. M. KAPADIA & CO.
MUMBAI

# KOTHARI PRODUCTS LIMITED

Regd.Office: "PAN PARAG HOUSE", 24/19, The Mall, Kanpur - 208 001 (U.P.)

Phone Nos.:0512- 2312171-74, E-Insil: rkgupta@kothariproducts.in, Website:http://www.kothariproducts.in

CIN No. L16008UP1983PLC006254

CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2024

	(Rupees in La Consolidated						
PARTICULARS		Quarter Ended		Six Monti	s Ended	Year Ende	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.202	
		UNAUDITED		UNAU	DITED	AUDITED	
* Panala 6							
I. Revenue from operations	26,590	26.764	26,579	51,35%	49,012	99,	
II. Other income	612	580	3.49	1.195	1,572	3,	
III.Total Income (I + II)	27,205	25,344	26,928	52,549	50,554	1,02,4	
IV. Expenses							
Purchase of stock-in-trade  Changes in inventories of finished goods, work-in-progress and stock-	26,770	24,193	25,971	50,963	18,720	97,	
in-trade	(280)	146	230	(134)	(510)		
Employee benefit expense	145	140	145	2/15	291	I I want to Angel expensionable for sever	
Depreciation and amortisation expense	51	40	46	91	93		
Finance Costs	117	100	149	217	365		
Other Expenses	12,802	242	sco	13,044			
Total Expenses	39,605	24,861	27,041		697	1,	
V. Profit before Share of Profit/ (Loss) of Associates, exceptional Items and Tax (III-IV)				54,466	49,657	1,00,	
/I. Share of Profit/ (Loss) of Associates (net of tax) accounted for	(12,400)	483	(113)	(11,917)	927	2,0	
ising Equity Method	314	151	150	465	494		
/II. Profit before Exceptional Items and Tax (V+VI)	(12,086)	634	37	(11,452)	1,331	3,3	
/III. Exceptional items			-				
X. Profit before Tax (VII-VIII)	(12,086)	634	37	(11,452)	1,331	3,3	
C. Tax Expense							
. Current tax	(70)	70	(43)	*	65		
. Deferred tax	(4)	36	36		51		
Excess/(Short) provision of tax relating to earlier years	d d	1		1	-		
(1. Profit/(Loss) for the period (IX-X)	(12,012)	527	44	(11,485)	1,215	3,2	
III. Other Comprehensive Income							
. i) Items that will not be reclassified to profit or loss  Share of Profit/(Loss) of Associates						The a first Associate to Analysis and a	
a) Remeasurement of defined employee banefit (Net of Taxes)	422					personal distribution of the same of the	
N James that will be a selected as a first	(3)	(2)		(5)	5	*	
. i) Items that will be reclassified to profit or loss							
ii) Income Tax relating to these Items			*				
otal Other Comprehensive Income for the Period (Net of Tax)	(3)	(2)	2	(5)	5		
III.TOTAL COMPREHENSIVE INCOME FOR THE PERIOD XI+XII)	(12,015)	525	46	(11,490)	1,220	3,2	
rmfit/(Loss) for the penad attributable to					.,	3,2	
) Owners of the parent	(12,012)	527	44	(11,485)	1,215		
i) Non-controlling interest	£	#	#	(11,403)	# 1,215	3,2-	
ther Comprehensive Income attributable to :-					the second secon		
Owners of the parent	(3)	(2)	2	(5)	5		
) Non-controlling interest				- (3)	3		
otal Comprehensive Income attributable to :-					Fallentines to pro-		
Owners of the parent	(12,015)	525	46	(12 400)			
) Non-controlling interest	#	323 g	#	(11,490)	1,220	3,74	
IV. Paid-up Equity Share Capital (Face Value of Rs.10/- per lare)	2,984	2,984	2,984	2 004	3.091		
V. Other Equity		2,354	2,364	2,984	7,984	2,98	
/I.Earnings per Equity Share * :			•	-		1,16,63	
1.8asic	(60.26)		2.5	/=			
2.Dilused	(40.26)	1.77	0.15	(38.49)	4.07	10.0	

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# Amount less man Rs.50000/-~EPS is not annualised for the quarter ended and six months ended Notes: The aforesaid results have been reviewed by the Audit Committee and approved by the Board of Directors for release, at their respective meetings held on 13th November, 2014. The above results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disdosure Requirements) Regulations, 2015 and SEBI circular dated 05th July. 2016. The aforesaid results for the quarter and half year ended 30th September, 2024 have been subjected to "Limited Review" by the Statutory Auditors of the Company and they have "Limited Review Reports" for the same. J. The aforesaid consolidated financial results consist of results of the Company and its Subsidiary Company - Kothari Products Singapore Pte. Ltd. and its Associate Companies - Sankhya Realtors Pvt. Ltd., Haraparvati Realtors Pvt. Ltd., Subhadra Realtors Pvt. Ltd., & SPPL Hotels Pvt. Ltd. The figures of the previous periods have been regrouped/recast wherever considered necessary to make them meaningful and comparable with the figures of the current periods. FOR KOTHARI PRODUCTS LIMITED Place: Kanpu (DEEPAK KOTHARI)
CHAIRMAN & MANAGING DIRECTOR Date:13.11.2024 DIN: 00088973

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BY ATUL HIRALAL SHAH HIRALAL SHAH Date: 2024.11.13 18:05:22 +05'30'

G. M. KAPADIA & CO. MUMBAI

PARTICULARS  SI  A) CASH FLOW PROH OPERATING ACTIVITIES:  of Profit / (toss) before tay  significants for  Operating  Operating  Operating  Depreciation  Finance Cast  Bad debt and balances written off/ ( back ) (net )  change in provision for expected credit loss / ( gain ) (net)  Exchange it ranslation Reserve on Consolidation  Net Unrealized Force Gain ( -) / Loss  Fair Value Adjustment relating to Investment in Mutual funds and Usted ecuribis  Lease Rant- (Impact on discounting of Security Depositis)  Lease Rant- (Impact on discounting of Security Depositis)  Share of Net Profits of Associates accounted for using Equity Method  Profit ( -) / Loss on Sale of Investment Property  Noth ( -) / Loss on Sale of Investment Property  Nother Profit on Sale of Investments  Interest Income  Dividend Income  Derating Profit before Working Capital Changes  Dipistments for:  Trade Receivables & Others  Inventions  Incore Tay Pail  of Cash Flow from Operating Activities  Ocash Flow from Operating Activities  Ocash Flow From Investing Activities  Ocash Flow From Investing Activities  Ocash Flow From Investing Activities  Purchase of Property, Plant and Equipment  Sale of Investment Property  Sale of Property, Plant and Equipment  Sale of Investment Property	X MONTHS ENDED 30TH S  UNAUDITE  91 217 1; 7,978 342 (47) (45) (17) (465) (550) (550) (47) (485) (57) 2,455	12,040 583 (6,821) (6,233)	\$1X MONTHS ENDED 307H SE UNAUDIYED  92 367 (1) (556) 543 18 (342) (31) (404) 18 (3) 250 (306) (2) 1,354 (510) 279	1,33 132; 1,003 1,12; 2,135
of Profit / (Loss) ordere Tas  (Substiments Cost  Bad debt and balances written off/ (back ) (net )  Change in provision for expected credit loss / (gain ) (net)  Exchange Translation Reserve on Consolidation  Net Unrealised Proceed Sain (-) / Loss  Fair Value Adjustment relating to Investment in Mutual Funds and Usted counties  Consolidation  - Start Calce Adjustment relating to Investment in Mutual Funds and Usted counties  - Share of Net Profits of Associates accounted for using Equity Method  Profit (-) / Loss on Saile of Property, Plant and Equipment  Profit (-) / Loss on Saile of Investment Property  Net Profit on Saile of Investments  - Interest Income  - Dividend Income  - Dividen	91 217 21; 7,978 242 (42) (42) (45) (465) (530) (530) (40)	12,040 582 (6,821) (6,233) (160)	92 162 162 (1) (550) 5=3 18 (342) (31 (444) 18 (3) 250 (300) (2)	(32) 1,002 1,122 2,135
Substitute 15 de  - Oppreciation - Finance Cost - Pad debt and balances written off ( back ) (net ) - Change in provision for expected credit loss / ( gain ) (net) - Schange Translation Reserve on Consolidation - Net Unrealised Fores Gain (-) / Loss - Fair Value Adjustment relating to Investment in Mutual Funds and Usted - curities - Lebus Rent - (Impact on discounting of Security Deposits) - State of Net Profits of Associates accounted for using Eculty Method - Profit (-) / Loss on Sale of Property, Plant and Equipment - Profit of Sale of Investment Property - Net Profit on Sale of Investment Property - Trade Receivables & Others - Trade Capital More Property - Ocash FLOW FROM INVESTING ACTIVITIES: - Purchase of Property, Plant and Equipment - Purchase of Investment Property - Capital Work-In-Progress - Sale of Property, Plant and Equipment	217 7,978 342 (47) (25) (17) (465) 6 4,550 (530) (41) (9,244) (37)	\$2,040 \$83 (6,821) (6,233) (160)	367 (1) (556) 543 18 (342) (31 (444) 18 (3) 250 (300) (2)	(32) 1,002 1,122 2,135
Oppreciation Finance Cost Bad debt and balances written off/ ( back ) (net ) change in provision for expected credit loss / ( gain ) (net) Exchange Translation Reserve on Consolidation Net Universities Force Gain (-) / Loss Fair Value Adjustment relating to Investment in Mutual Funds and Usted currious Lesse Rent- (Impact on discounting of Security Depusits)  Share of Net Profits of Associates accounted for using Equity Method Profit (-) / Loss on Sale of Property, Plant and Equipment Profit (-) / Loss on Sale of Investment Property Net Profit on Sale of Investments Interest Income Dividend Income D	217 7,978 342 (47) (25) (17) (465) 6 4,550 (530) (41) (9,244) (37)	\$2,040 \$83 (6,821) (6,233) (160)	367 (1) (556) 543 18 (342) (31 (444) 18 (3) 250 (300) (2)	(32) 1,002 1,122 2,135
Finance Cost Bad debt and balances written off ( back ) (net ) change in provision for expected credit loss / ( gain ) (net) Exchange Translation Reserve on Consolidation Net Unrealised Fores Gain (-) / Loss Fair Value Adjustment relating to Investment in Mutual Funds and Usted equities Lebus fairt. (Impact on discounting of Security Deposits) Sitace of Net Profits of Associates accounted for using Equity Method Profit (-) Loss on Sale of Property, Plant and Equipment Profit on Sale of Investment Property Net Profit on Sale of Investment Property Net Profit of Dates on Sale of Investment Property Net Profit of Sale of Investments Universed Income Dividend Income Dividend Income Dividend Income Dividend Income Dividend Income Trace Payables & Others Invenions Income Tax Palo et Cosh Flow from Operating Activities  () CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Flant and Equipment Purchase of Investment Property Copital Workin-Propers	217 7,978 342 (47) (25) (17) (465) 6 4,550 (530) (41) (9,244) (37)	(6,821) (6,233) (160)	367 (1) (556) 543 18 (342) (31 (444) 18 (3) 250 (300) (2)	1.123 2.125
- Bad debt and balances written off ( back ) (net ) - change in provision for expected ordelf loss / (gain ) (net) - Exchange Translation Reserve on Consolidation - Net Unrealised Force Gain (-) / Loss - Fair Value Adjustment relating to Investment in Mutual Funds and Usted currious - Fair Value Adjustment relating to Investment in Mutual Funds and Usted currious - Lesse Rent- (Impact on discounting of Security Depusits) - Share of Net Profits of Associates accounted for using Equity Method - Profit (-) / Loss on Sale of Property, Plant and Equipment - Profit (-) / Loss on Sale of Investment Property - Net Profit on Sale of Investments - Interest Income - Dividend Incom	; ; 7,978 242 (42) (25) (17) (445) g - 4,550 (530) (42)	(6,821) (6,233) (160)	367 (1) (556) 543 18 (342) (31 (444) 18 (3) 250 (300) (2)	1.12. 2,12
change in provision for expected ordit loss 2 (gain ) (net) Exchange Translation Reserve on Consolidation Net Unradised Forces Gain (-) / Loss Net Unradised Forces Gain (-) / Loss Parr Value Adjustment relating to investment in Mutual Funds and Usted conflicts controls  Share of Net Profits of Associates accounted for using Equity Method Profit (-) / Loss on Sale of Property, Plant and Equipment Profit on Sale of Investment Property Net Profit on Sale of Investment Property Interest Income Dividend Income Dividend Income Dividend Receivables & Others Trade Receivables & Others Trade Receivables & Others Trade Receivables & Others Trace Payables & Others Inventories Cash Flow from Operating Activities  1) CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Flant and Equipment Purchase of Investment Property Capital Work-in-Progress Sale of Property, Plant and Equipment	[242 (47) (25) (17) (465) (45) (530) (40) (9,244) (37)	(6,821) (6,233) (160)	(1) (556) (556) (52) (18) (342) (31) (404) (18) (23) (25) (306) (306) (32)	1.12. 2,12
Exchange Translation Reserve on Consolidation Net Unrealized Force Soin (-) / Loss - Fair Value Adjustment relating to Investment in Mutual Funds and Listed countilies - Lease Rent- (Impact on discounting of Security Deposits) - Stace of Net Profits of Associates accounted for using Equity Method - Profit (-) / Loss on Sale of Property, Plant and Equipment - Profit (-) / Loss on Sale of Investment Property - Net Profit on Sale of Investment Property - Net Profit on Sale of Investment Property - Net Profit on Sale of Investments - Interest Income - Divicend Income	[242 (47) (25) (17) (465) (45) (530) (40) (9,244) (37)	(6,821) (6,233) (160)	(556) 543 18 (342) (31) (404) 18 (3) 250 (306) (2)	1.50 1.12 2,12
Exchange Translation Reserve on Consolidation Net Unrealized Force Soin (-) / Loss - Fair Value Adjustment relating to Investment in Mutual Funds and Listed countilies - Lease Rent- (Impact on discounting of Security Deposits) - Stace of Net Profits of Associates accounted for using Equity Method - Profit (-) / Loss on Sale of Property, Plant and Equipment - Profit (-) / Loss on Sale of Investment Property - Net Profit on Sale of Investment Property - Net Profit on Sale of Investment Property - Net Profit on Sale of Investments - Interest Income - Divicend Income	[242 (47) (25) (17) (465) (45) (530) (40) (9,244) (37)	(6,821) (6,233) (160)	543 18 (342) (31) (464) 18 (3) 250 (306) (2)	1.12
- Fair Value Adjustment relating to Investment in Mutual Funds and Usted equitibles - Lease Rent- (Impact on discounting of Security Deposits) - Shade of Net Profits of Associates accounted for using Equity Method - Profit (-) / Loss on Sale of Property, Plant and Equipment - Profit (-) / Loss on Sale of Investment Property - Net Profit on Sale of Investment Property - Net Profit on Sale of Investment Property - Net Profit on Sale of Investments - Interest Income - Divicend	(427) (25) (17) (485) (455) (530) (41) (9,244) (37)	(6,821) (6,233) (160)	18 (342) (31) (404) 18 (3) 250 (306) (2) 1,354 (510)	1.12
contries  - Leave Rent - (Impact on discounting of Security Deposits)  - Stiare of Net Profits of Associates accounted for using Equity Method  - Profit (-) / Loss on Sale of Property, Plant and Equipment  - Profit of Sale of Investments  - Interest Income  - Dividend Income  -	(25) (17) (465) (465) (450) (537) (4) (9,244) (37)	(6,821) (6,233) (160)	(342) (31) (404) 18 (21) 250 (306) (2)	1.12
contries  - Leave Rent - (Impact on discounting of Security Deposits)  - Stiare of Net Profits of Associates accounted for using Equity Method  - Profit (-) / Loss on Sale of Property, Plant and Equipment  - Profit of Sale of Investments  - Interest Income  - Dividend Income  -	(17) (485) (450) (533) (4) (9,244) (37)	(6,821) (6,233) (160)	(3) (404) 18 (2) 750 (306) (2)	1.12
Share of Nat Profits of Associates accounted for using Equity Method Profit (+) / Loss on Sale of Property, Plant and Equipment Profit of Sale of Investments Interest Incos on Sale of Investments Interest Incos on Sale of Investments Interest Incos on Sale of Investments Interest Income Dividend Income Dividend Income Dividend Income Dividend Income Profit of Sale of Investments Instances Inventories Instances Inventories Inventories Income Payables & Others Inventories Income Tay Payables & Others Inventories Income Tay Payables Income Tay	(17) (485) (450) (533) (4) (9,244) (37)	(6,821) (6,233) (160)	(3) (404) 18 (2) 750 (306) (2)	1.12
Profit (-) / Loss on Sale of Property, Plant and Equipment Profit (-) / Loss on Sale of Investments Net Profit on Sale of Investments Interest Incos on Sale of Investments Investments Divised Income Divised Income Divised Income Divised Income Profit on Sale of Investments Inventiones Trade Receivables & Others Inventiones Trade Receivables	4,559 (530) (43) (9,24a) (37)	(6,821) (6,233) (160)	(3) 250 (306) (306) (2) 1,354 (510)	1.12
Profit (*) / Loss on Sale of Investment Property Net Profit on Sale of Investments Interest Income Dividend Income Prade Receivables & Others Inventions Inventions Inventions Income Tax Pail of Cash Flow from Operations at Income Tax Pail of Cash Flow from Operating Activities  I) CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Flant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment	(530) (530) (4) (9,244) (37)	(6,821) (6,233) (160)	(3) 250 (306) (306) (2) 1,354 (510)	1.50 1.12 2,12
Net Profit on Sale of Investments Interest Income Dividend Inc	(530) (4) (9,244) (37)	(6,821) (6,233) (160)	(3) 750 (300) (2) 1,354 (510)	1.12
Interest Income Dividend Income Dividend Income Derating Profit before Working Capital Changes Systements fee: Trade Receivables & Others Inventiones Trace Payables & Others Set Income Tar Paid et Cash Flow from Operating Activities  I) CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Flant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment	(530) (4) (9,244) (37)	(6,821) (6,233) (160)	259 (306) (2) 1,354 (510)	1.12 2.12
Dividend Income Deviating Profit before Working Capital Changes (justments for: Trade Receivables & Others Inventences Trace Payables & Others Income Tax Payables & Others Income Tax Payables Et Income Tax Paya  Et Cash Flow from Operating Activities  () CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Work-In-Progress  Sale of Property, Plant and Equipment	(9,244) (37)	(6,821) (6,233) (160)	(305) (2) 1,354 (510)	1.12 2.12
Detaining Profit before Working Capital Changes (justments for: Trade Receivables & Others Invencions Trade Receivables & Others Invencions Trace Payables & Others Understand from Operations Et Indown Fara Paid et Cash Flow from Operating Activities  () CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Flant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment	(9,244) (37)	(6,821) (6,233) (160)	(2) 1,354 (510)	1.12 2.12
Justments for: Trade Receivables & Others Inventiones Trace Payables & Others Ush Generated from Operations et incume Tarv Pain et Cash Flow from Operating Activities  O CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment	(37)	[6,821) (6,233) (160)	1,354 (\$10)	1.50 1.12 2.12
Trade Receivables & Others Inventories Trace Payables & Others Strace Payables & Others Incereated from Operations It income Tar Paya  et Cash Flow from Operating Activities  1) CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Workin-Progress Sale of Property, Plant and Equipment	(37)	[6,821) (6,233) (160)	(510)	1.12
Inventiones Trace Payablos & Others Ish Generated from Operations Is Income Tax Paid Ist Cash Flow from Operating Activities  O CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment	(37)	(0,233) (160)	(510)	2,12
Trace Payables & Others  and Generated from Operations at Indume Tay Paia  at Cash Flow from Operating Activities  1) CASH FLOW FROM INVESTING ACTIVITIES:  Purchase of Property, Plant and Epipipment  Purchase of Investment Property  Capital Workin-Progress  Sale of Property, Plant and Equipment		(0,233) (160)	(510)	2,12
ush Generated from Operations at Inquire Tax Paia at Inquire Tax Pauchase of Property, Plant and Equipment Pauchase of Investment Property  Capital Work-In-Progress  Sale of Property, Plant and Equipment		(0,233) (160)		2,12
et Inquine Tax Palo et Cash Flow from Operating Activities  1) CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Work-in-Progress Sale of Property, Plant and Equipment		(0,233) (160)		2,12
et Cash Flow from Operating Activities  1) CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Flant and Equipment Purchase of Investment Property Capital Work-in-Progress Sale of Property, Plant and Equipment		(160)		
CASH FLOW FROM INVESTING ACTIVITIES:     Purchase of Property, Plant and Equipment     Purchase of Investment Property     Copital Work-in-Projess     Sale of Property, Plant and Equipment				(22
Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment		(6,393)		1,89
Purchase of Property, Plant and Equipment Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Equipment				
Purchase of Investment Property Capital Work-In-Progress Sale of Property, Plant and Eguipment	(297)	1	(2)	
Sale of Property, Plant and Equipment	(1)		(38)	
Sale of Property, Plant and Equipment	113	1	(30)	
	2		64	
			236	
Purchase of Investments- Others	(8,101)	1	(2,653)	
Sale of Investments-Others	3.016	-	1,331	
Sale of Investments-Subsidiary	19.396	1	-,33-	
Loans to Others	(11,221)	1	6.643	
Interest Reserved	2	- 1	306	
Investment in Bank Deposits	277		3,766	
Dividend Received	4	3,190	3,703	9,59
et Cash flow from/(used in) Investing Activities		3,190		9.59
) Cash flow from financing activities :				
Proceeds / (Repayment) of borrowings (Secured)	(947)	1	(2,847)	
Proceeds / (Repayment) of barrowings (Unsecured)	2,728		(10.118)	
Finance Cost	(154)	1,617	(366)	(13.33)
t Cash flow from/(used in) Financing Activities		1,617		(13,33
T CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)		(1,586)		14.64
sh & Cash Equivalents - Opening Balance	1	3,132		(1,84)
sh & Cash Equivalents • Closing Bajance			1	7,25
Amount less than Rs.50000/-	C FOR YOTHA	RI PRODUCTS LINE	7.5	1,40
	C FOR BOTHA	AT PRODUCTS LIMI	160	
ece: Kanpur	- /	of Belleville	platform .	

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BY ATUL HIRALAL SHAH SHAH
Date: 2024,11.13 18:05:36 +05'30'
G. M. KAPADIA & CO.
MUMBAI

PART II

# CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2024

	(Rupees in L. Consolidated						
PARTICULARS		Quarter Ended		Six Months Ended		Year Ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
		UNAUDITED		UNAUE	DITED	AUDITED	
Segment Revenue (including Inter Segment Revenue)							
a) Trading Items	22,161	25,059	26,718	47,220	50,684	1,01,209	
b) Real Estate etc.	5,044	285	210	5,329	500	1,196	
Total	27,205	25,344	26,928	52,549	50,584	1,03,405	
Less : Inter Segment Revenue				-			
Net Sales/Income from operations	27,205	25,344	26,928	52,549	50,584	1,02,405	
Segment Results [Profit (+)/Loss (-) bufore tax and interest)							
a) Trading Items	(12,943)	399	(88)	(12,544)	988	2,022	
b) Real Estate etc.	974	335	274	1,309	709	1,932	
Tetal	(11,969)	734	186	(11,235)	1,697	3.954	
Less: Interest	117	100	149	217	366	514	
Total Profit / (Loss) Before Tax	(12,086)	634	37	(11,452)	1,331	3,340	
Segment Assets				The state of the s		No. 101 to the service beauty that knowledges and	
a) Trading Items	88,600	1,23,732	1,21,994	\$8,600	1,21,99-	1.20,413	
b) Real Estate etc.	35,138	12,833	14,960	35,138	14,960	12,578	
Total Segment Assets	1,23,738	1,35,565	1,36,954	1,23,738	1,36,954	1,33,291	
Segment Liabilities							
a) Trading Items	12,499	13,492	16,969	12,499	16,959	10,834	
b) Real Estate etc.	2,871	2,869	2,806	2,871	2,906	2,841	
Total Segment Liabilities	15,370	16,361	19,775	15,370	19,775	13,675	

FOR KOTHARI PRODUCTS LIMITED

Place: Kanpur Date: 13.11.2024

(DEEPAK KOT HAR)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

SIGNED FOR IDENTIFICATION

BY ATUL HIRALAL SHAH HIRALAL SHAH Date: 2024.11.12 18:05:56+05'30'
G. M. KAPADIA & CO.
MUMBAI