



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

03/08/2024

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
Scrip Code: 539599	Trading Symbol: KEL

Subject: Outcome of the Board Meeting held on Saturday, August 03, 2024

Ref: Regulation 30 of securities and exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, This is to inform you that the meeting of the Board of Directors of the Company held today, i.e., **August 03, 2024** (which commence at 4:00 P.M. and concluded at 04:40 P.M.) has, *inter- alia*, transacted the following business: -

1. Approved the Un- Audited Standalone Financial results of the Company as per regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter ended on June 30, 2024. **(Copy Enclosed)**
2. Approved the copy of the Limited Review Report on Un- Audited Standalone financial results for the quarter ended on June 30, 2024. **(Copy Enclosed)**

Further, we are enclosing herewith the following in regard to the above:

1. Un- Audited Standalone Financial results of the Company for the quarter ended on June 30, 2024 in the prescribed format along with the Limited Review Report thereon. **(Annexure 1)**

This is for your information and records.

For Kotia Enterprises Limited

Manoj Kumar Bansal
(Managing Director & CFO)

Encl.: As above



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS OF
KOTIA ENTERPRISE LTD UNDER REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS)
REGULATION, 2015 AS AMENDED.**

**To Board of Directors
Kotia Enterprises Limited
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 30 June 2024 and year to date results for the period from 1 April 2024 to 30 June 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 draw a 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 provides 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. 012063N**

VARUN Digitally signed
by VARUN GARG
GARG Date: 2024.08.03
16:27:14 +05'30'

**CA. Varun Garg
Partner
Membership No. 523588
UDIN: 24523588BKGXY1789**

**Place: New Delhi
Date: 03 August 2024**

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs in Lakhs)

Particulars	Three Months Period Ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Revenue From Operations:				
Trading of Goods	12.88	42.71	-	42.71
Total revenue from operation	12.88	42.71	-	42.71
II Other Income	9.30	7.40	11.70	43.05
III Total Income (I+II)	22.18	50.10	11.70	85.76
IV EXPENSES				
Changes in inventories of finished goods, WIP and stock-in-trade	-	485.22	-	485.22
Purchase of traded goods	12.76	(442.77)	-	(442.77)
Employee benefits expenses	1.99	1.27	2.08	8.69
Finance costs	-	-	-	-
Depreciation and amortisation expenses	0.15	0.24	0.26	0.97
Other expenses	12.37	10.74	7.78	34.79
Total expenses	27.27	54.69	10.12	86.90
V Profit/(loss) before exceptional items and tax (III-IV)	(5.09)	(4.59)	1.58	(1.14)
IV Exceptional Items	-	-	-	-
VII Profit/(loss) before tax(V-VI)	(5.09)	(4.59)	1.58	(1.14)
VIII Tax expense:				
(1) Current tax	-	-	0.43	-
(2) Deferred tax	0.00	0.00	(0.01)	0.30
(3) Income tax Earlier Year	-	-	-	0.03
Total Tax expense	0.00	0.00	0.42	0.33
IX Profit/(loss) for the period (VII-VIII)	(5.09)	(4.59)	1.16	(1.47)
X 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	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(5.09)	(4.59)	1.16	(1.47)
XII Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05
XIII Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	252.42
XIV Earnings per equity share (for continuing operation):				
(1) Basic	(0.07)	(0.07)	0.02	(0.02)
(2) Diluted	(0.07)	(0.07)	0.02	(0.02)

Notes :

- 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.
- The above unaudited financial results for the quarter ended on June 30, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on August 3, 2024.
- The statutory auditors have carried out limited review of the above results for the quarter ended 30th June, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- The figures for the preceding 3 months ended 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2024 and the year to date figures upto the third Quarter of that financial year, which were subjected to limited review.
- 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 Enterprise Limited**

Manoj Kumar Bansal
Managing Director
DIN : 00272806

Date: 03-08-2024
Place: New Delhi