



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 10-11-2023

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 Friday, November 10, 2023.

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. 10th November, 2023, 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, 2023. **(Copy Enclosed)**
2. Copy of the Limited Review Report on Financial Results for the quarter and half year ended 30th September, 2023. **(Copy Enclosed)**
3. Appointment of M/s. Amit H.V. & Associates, Company Secretaries, as the Secretarial Auditor of the Company for the F.Y. 2023-24 to conduct the Secretarial Audit of the Company pursuant to Section 204 of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Appointment of M/s APSA & Co, Chartered Accountants, New Delhi as the Internal Auditor of the Company for the F.Y. 2023-24 to conduct the Internal Audit of the Company pursuant to Section 138 of the Companies Act, 2013.

The meeting commenced at 03:00 P.M. and concluded at 03:30 P.M.

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

FOR KOTIA ENTERPRISES LIMITED

MANOJ KUMAR BANSAL
Digitally signed by
MANOJ KUMAR BANSAL
Date: 2023.11.10
15:31:59 +05'30'

Manoj Kumar Bansal
Managing Director
DIN : 00272806



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED STANDALONE 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 30 september, 2023 and year to date results for the period from 1 April, 2023 to 30 september, 2023 (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. 012063N**

Ajay Aggarwal Digitally signed by Ajay Aggarwal
Date: 2023.11.10 15:34:55 +05'30'

**CA. Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 23090975BGYTCY2965**

**Place: New Delhi
Date: 10-11-2023**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2023

(₹ in Lakhs)

Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue From Operations:						
Sale of PVC Resin	-	-	-	-	-	-
Sale of PP Film & Injection	-	-	-	-	-	-
Sale of Bleached hardwoodkraft pulp	-	-	-	-	-	-
Construction and Civil Works	-	-	-	-	-	-
II Other Income	12.94	11.70	11.84	24.64	26.61	50.94
III Total Income (I+II)	12.94	11.70	11.84	24.64	26.61	50.94
IV EXPENSES						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade:						
Purchase of PVC Resin	-	-	-	-	-	-
Purchase of PP Film & Injection	-	-	-	-	-	-
Purchase of Bleached hardwoodkraft pulp	-	-	-	-	-	-
Purchase of Construction and Civil Works	-	-	-	-	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
Employee benefits expenses	2.91	2.08	3.64	4.99	7.90	16.20
Finance costs	-	-	3.97	-	16.14	15.95
Depreciation and amortisation expenses	0.24	0.26	0.40	0.50	0.81	1.63
Other expenses	9.00	7.78	10.18	16.78	20.20	41.56
Total expenses (IV)	12.15	10.12	18.19	22.27	45.05	75.34
V Profit/(loss) before exceptional items and tax (III- IV)	0.79	1.58	(6.35)	2.37	(18.44)	(24.40)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	0.79	1.58	(6.35)	2.37	(18.44)	(24.40)
VIII Tax expense:						
(1) Current tax	0.43	(0.43)	(1.60)	-	(4.64)	-
(2) Deferred tax	(0.42)	0.01	(0.21)	(0.41)	(0.21)	(0.15)
Total Tax Expense	0.01	(0.42)	(1.81)	(0.41)	(4.85)	(0.15)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	0.80	1.16	(4.55)	1.96	(13.59)	(24.25)
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	0.80	1.16	(4.55)	1.96	(13.59)	(24.25)
XIV 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	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.80	1.16	(4.55)	1.96	(13.59)	(24.25)
XVI Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05	702.05	702.05
XVII Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	278.63
XVIII Earnings per equity share (for continuing operation):						
(1) Basic	0.01	0.02	(0.06)	0.03	(0.19)	(0.35)
(2) Diluted	0.01	0.02	(0.06)	0.03	(0.19)	(0.35)
XIX 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) 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.
- (2) The above unaudited financial results for the quarter ended on 30th September, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10th November, 2023.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended September 30th, 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) 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


Manoj Kumar Bansal
DIRECTOR
DIN:00272806

Date: 10 November, 2023
Place: New Delhi

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2023

(₹ in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2023	As at (Previous Year End) 31/03/2023
ASSETS		
Non-Current Assets		
Property, plant & equipment	2.56	3.56
Financial Assets		
Investments	6.33	6.33
Trade Receivables	-	-
Loans	-	-
Others	-	-
Deferred Tax Assets (Net)	0.51	0.92
Other Non-Current Assets	4.56	4.56
Total Non-Current Assets	13.96	15.37
Current Assets		
Inventories		-
Inventories	485.22	485.22
Financial Assets		
Investments		-
Trade Receivables		-
Cash & Cash Equivalents	28.50	32.84
Bank balances other than above		-
Loans	588.26	610.00
Other Financial Assets	0.01	0.01
Current Tax Assets (Net)	5.14	5.14
Other Current Assets	38.25	31.68
Total Current Assets	1,145.38	1,164.89
Total Assets	1,159.34	1,180.26
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	702.05	702.05
Other Equity	256.35	254.39
Total Equity	958.40	956.44
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables	2.47	4.34
Other Financial Liabilities	0.19	113.47
Other Current Liabilities	198.28	106.02
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	200.94	223.82
Total Liabilities		
Total Equity and Liabilities	1,159.34	1,180.26

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

Manoj Kumar Bansal
DIRECTOR
DIN:00272806

Date: 10 November, 2023
Place: New Delhi

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2023

	(₹ in Lakhs)	
	For the half year ended 30th September 2023	For the year ended 30th September 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional ite	2.37	(18.44)
<u>Adjustments for non- cash/ other items: -</u>		
Derecognition of Financial Assets	-	-
Bad Debts Write off	-	-
Liability Written Back	-	-
Exchange Gain Difference	-	-
(Gain)/ Loss on sale of Property, Plant & Equipme	(1.45)	-
Interest received	(23.26)	(26.61)
Interest on borrowing	-	16.14
Depreciation on property, plant & equipment	0.50	0.81
Operating Profit before working capital changes	(21.85)	(28.10)
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in trade receivable	-	-
(Increase)/ decrease in other financial assets	-	16.79
(Increase)/ decrease in other current assets	(6.57)	4.86
(Increase)/ decrease in loans	21.74	(263.67)
(Increase)/ decrease in other bank balance other than cash and cash equivalent	-	-
Increase/ (decrease) in short term borrowing	-	-
Increase/ (decrease) in trade payables	(1.87)	3.65
Increase/ (decrease) in other financial liabilities	(113.28)	0.08
Increase/ (decrease) in other current liabilities	92.26	0.06
Cash generated from operations	(29.56)	(266.33)
Direct taxes paid	-	-
Net cash flow from operating activities (A)	(29.56)	(266.33)
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		-
Interest received	23.26	26.61
Net cash flow from investing activities (B)	25.22	26.61
CASH FLOW FROM FINANCING ACTIVITIES		
Interest on borrowing	-	(16.14)
Net proceeds from borrowings	-	(641.09)
Net cash flow from financing activities (C)	-	(657.23)
Net cash flow during the year (A + B + C)	(4.34)	(896.95)
Add: Opening cash and cash equivalents	32.84	921.95
Closing cash and cash equivalents	28.50	25.00
Components of cash and cash equivalents		
Cash in hand	2.91	2.42
Balances with banks		
in current accounts	25.59	22.58
in fixed deposits	-	-
Less: Bank Overdraft	-	-
Total cash and cash equivalents	28.50	25.00

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


Manoj Kumar Bansal
DIRECTOR
DIN:00272806
Authorized Signatory/Director

Date: 10 November, 2023
Place: New Delhi