



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 13-11-2025

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 Thursday, November 13, 2025 at 2:30 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. 13th November 2025, 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 2025. **(Copy Enclosed)**
2. Copy of the Limited Review Report on Financial Results for the quarter and half year ended 30th September 2025. **(Copy Enclosed)**
3. Change in Designation of Mr. Anil Gupta (DIN: 00468470) from Executive Director to Whole-time Director.
4. Change of Registered office of the company within local limits of same city from 905, New Delhi House, 27 Barakhamba Road, New Delhi-110001 to Flat No 211, New Delhi House, 27 Barakhamba Road, New Delhi-110001.
5. The board took note of the Resignation of Mr. Manoj Kumar Bansal (PAN No. AAHPB3134F) who resigned from the office of Chief Financial Officer of the Company with effect from close of business hour of 05th November 2025.



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6. Appointment of **Mr. Nishank Kumar Rajput** (PAN: DBPPR0801H) as the Chief Financial Officer of the company with effect from November 13, 2025.

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 30th September 2025 in the prescribed format along with the Limited Review Report thereon. **(Annexure 1).**
2. Copy of Board Resolution for change in Registered Office. **(Annexure-2)**
3. Intimation as required under Regulation 30 of SEBI- Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 – For Resignation & Appointment of CFO and change in designation of Mr. Anil Gupta **(Annexure-3)**
4. Copy of Resignation Letter Manoj Kumar Bansal **(Annexure-4)**
5. Declaration of Non-applicability of Regulation 32 **(Annexure-5)**

The meeting commenced at 02:30 P.M. and concluded at 03:35 P.M.

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

FOR KOTIA ENTERPRISES LIMITED

Vikas Bansal
Director
DIN: 07094135



INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF KOTIA ENTERPRISE LIMITED 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 NO: - L74110DL1980PLC010678

1. We have reviewed the accompanying statement of unaudited financial results of M/s Kotia Enterprises Limited (the "Company") for the half year ended on 30th September 2025 and year to date results for the period from 1st April 2025 to 30th September 2025 (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 Indian 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 except qualification given below:

Qualified opinion

We have examined the accompanying Financial Results of Kotia Enterprise Limited ("the company") for the half year ended 30th September 2025, being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended ("listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the basis for the qualified opinion section of our report, the aforesaid financial statements:

- (i) Is presented in accordance with the requirement listing regulation in the regard; and
- (ii) Give a true and fair view in conformity with recognition and measurement principles laid down in applicable Indian accounting standards (Ind as) and the other accounting principals generally accepted in India, of the net profit including the other comprehensive income and the other financial information of the company for the quarter ended June 30, 2025.

Basis for the Qualified opinion:

As per the RBI circular dated 8 April 1999, in case of a company if the financial assets are more than 50% of its total Assets (Netted of intangible assets) and income from financial assets is more than 50% of the gross income of the company, the company should get itself registered as NBFC u/s 45-IA of reserve bank of India, 1934.

During the half year ended in September 2025, the company is satisfying both the criteria as mentioned in the above RBI circular, but it has not registered itself as NBFC.

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143(10) of the companies act, 2013 as amended ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of standalone Ind AS Financial statement section of our report.





AJAY RATTAN & CO.
CHARTERED ACCOUNTANTS

We are independent of the company in accordance with the code of ethics issued by the institute of chartered accountants of India together with the ethical requirement that are relevant to our audit of the financial results under the provision of the companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained opinion.

**For Ajay Rattan & Co.,
Chartered Accountants,
Firm Registration No. 012063N**

**CA. Varun Garg
Partner**

**Membership No. 523588
UDIN: 25523588BMJM5C6984**



**Place: New Delhi
Date: 13/11/2025**

KOTIA ENTERPRISES LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2025

(₹ in Lakhs)

Particulars		Three Months Period Ended			Six Months Period Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	INCOME						
(a)	Revenue From Operations:						
	Trading of Goods	-	-	29.55	-	42.43	42.43
	Total revenue from operation	-	-	29.55	-	42.43	42.43
(b)	Other Income	5.22	7.83	15.23	13.04	24.53	46.29
	Total Income (I+II)	5.22	7.83	44.77	13.04	66.96	88.72
II	EXPENSES						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade:						
	Purchase of trading goods	-	-	29.26	-	42.02	42.02
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	5.59	3.03	1.74	8.63	3.72	8.29
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	0.07	0.10	0.15	0.17	0.30	0.70
	Other expenses	10.89	10.14	9.60	21.03	21.98	42.79
	Total expenses (IV)	16.55	13.27	40.75	29.83	68.03	93.80
III	Profit/(loss) before exceptional items and tax (III-IV)	(11.33)	(5.45)	4.02	(16.79)	(1.07)	(5.08)
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(loss) before tax (V-VI)	(11.33)	(5.45)	4.02	(16.79)	(1.07)	(5.08)
VI	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	0.01	0.01	0.00	0.02	0.00	(0.15)
	(3) Income tax Earlier Year	-	-	-	-	-	-
	Total Tax Expense	0.01	0.01	0.00	0.02	0.00	(0.15)
XI	Profit/(loss) for the period (IX+XII)	(11.35)	(5.45)	4.02	(16.81)	(1.07)	(4.93)
XII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Re-measurement of Equity Instruments through FVTOCI - Gain/(loss)	(174.75)	24.75	-	(150.00)	-	3,405.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	24.67	(3.22)	-	21.45	-	(486.92)
	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)	(161.43)	16.08	4.02	(145.36)	(1.07)	2,913.15
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		-	-	-	-	3,165.57
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.08)	(0.08)	0.06	(0.02)	(0.02)	(0.07)
	(2) Diluted	(0.08)	(0.08)	0.06	(0.02)	(0.02)	(0.07)
XVI	Earnings per equity share (for discontinued operation):						
	(1) Basic (Rs.)	-	-	-	-	-	-
	(2) Diluted (Rs.)	-	-	-	-	-	-
See accompanying notes to the financial results							

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 13 November 2025. The statutory auditors of the company have audited the financial results for the quarter ended 30 September 2025 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)	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**

Vikas Bansal
DIRECTOR
DIN:07094135

Date: 13-11-2025
Place: New Delhi

KOTIA ENTERPRISES LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2025

(₹ in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2025	As at (Previous Year End) 31/03/2025
ASSETS		
Non-Current Assets		
Property, plant & equipment	1.17	1.34
Financial Assets		
Investments	3,542.33	3,692.33
Trade Receivables	-	-
Loans	-	-
Others	-	-
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets	4.56	4.56
Total Non-Current Assets	3,548.06	3,698.23
Current Assets		
Inventories	-	-
Financial Assets	-	-
Investments	-	-
Trade Receivables	34.87	34.87
Cash & Cash Equivalents	22.65	28.15
Bank balances other than above	0.51	0.51
Loans	195.00	218.50
Other Financial Assets	491.22	485.23
Current Tax Assets (Net)	9.98	8.67
Other Current Assets	50.62	44.88
Total Current Assets	804.85	820.81
Total Assets	4,352.91	4,519.04
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	702.05	702.05
Other Equity	3,020.22	3,165.56
Total Equity	3,722.27	3,867.61
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	464.73	486.16
Total Non-Current Liabilities	464.73	486.16
Current Liabilities		
Financial Liabilities		
Borrowings		
Trade Payables	1.51	0.85
Other Financial Liabilities	162.23	162.23
Other Current Liabilities	2.17	2.19
Current Tax Liabilities (Net)		
Total Current Liabilities	165.91	165.27
Total Liabilities	630.64	651.43
Total Equity and Liabilities	4,352.91	4,519.04

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

Vikas Bansal
DIRECTOR
DIN:07094135

Date: 13-11-2025
Place: New Delhi

KOTIA ENTERPRISES LIMITED
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2025

	(₹ in Lakhs)	
	For the half year ended 30th September 2025	For the year ended 30th September 2024
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit/ (loss) before tax and after exceptional items	(16.81)	(1.07)
<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 & Equipment	-	-
Interest received	(10.54)	(24.27)
Interest on borrowing	-	-
Depreciation on property, plant & equipment	0.17	0.30
Operating Profit before working capital changes	(27.18)	(25.03)
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in trade receivable	-	16.06
(Increase)/ decrease in other financial assets	(5.99)	-
(Increase)/ decrease in other current assets	(5.74)	(5.12)
(Increase)/ decrease in loans	23.50	53.15
(Increase)/ decrease in other bank balance other than cash and cash equivalent	-	-
Increase/ (decrease) in short term borrowing	-	-
Increase/ (decrease) in trade payables	0.66	(42.84)
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other current liabilities	(0.01)	(0.69)
Cash generated from operations	(14.76)	(4.47)
Direct taxes paid	(1.30)	(2.43)
<u>Net cash flow from operating activities (A)</u>	<u>(16.06)</u>	<u>(6.89)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Increase in Bank Balance other than Cash & Cash Equivalents	-	-
Sale/ (Purchase) of property, plant & equipment	-	-
Sale/ (Purchase) of investments	-	(70.25)
Interest received	10.54	24.27
<u>Net cash flow from investing activities (B)</u>	<u>10.54</u>	<u>(45.98)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Interest on borrowing	-	-
Net proceeds from borrowings	-	-
<u>Net cash flow from financing activities (C)</u>	<u>-</u>	<u>-</u>
Net cash flow during the year (A + B + C)	(5.52)	(52.87)
<u>Add: Opening cash and cash equivalents</u>	<u>28.15</u>	<u>58.57</u>
<u>Closing cash and cash equivalents</u>	<u>22.63</u>	<u>5.70</u>
<u>Components of cash and cash equivalents</u>		
Cash in hand	2.07	2.51
Balances with banks		
in current accounts	20.58	3.18
in fixed deposits	-	-
Less: Bank Overdraft	-	-
<u>Total cash and cash equivalents</u>	<u>22.65</u>	<u>5.70</u>

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

Vikas Bansal
DIRECTOR
DIN:07094135

Date: 13-11-2025
Place: New Delhi



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE BOARD MEETING OF KOTIA ENTERPRISES LIMITED ("COMPANY") HELD ON THURSDAY, NOVEMBER 13, 2025 AT 02:30 P.M. AT 905, NEW DELHI HOUSE 27, BARAKHAMBA ROAD, DELHI - 110001

CHANGE IN REGISTERED OFFICE OF THE COMPANY

"RESOLVED THAT pursuant to the provisions of Sections 12 & 13 of the Companies Act, 2013 and other applicable provisions, if any, the registered office of the company be and is hereby shifted from **905 New Delhi House, 27 Barakhamba Road, New Delhi-110001** to **Flat No 211, New Delhi House, 27 Barakhamba Road, New Delhi-110001**.

RESOLVED FURTHER THAT any of the director of the Company, be and is hereby authorised to file all the necessary forms with the Registrar of Companies and to do such acts, deeds, and things that are necessary to give effect to the above Resolution.

RESOLVED FURTHER THAT change in the place of registered office of the company be made in the name plates or board affixed at the registered office and also in the letterheads, official publications, and documents of the company."

RESOLVED FURTHER THAT the Company Secretary be and is hereby authorized to intimate the change of registered office address to the Stock Exchanges where the securities of the Company are listed, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and to update the same on the Company's website and with other statutory and regulatory authorities as may be required."

Thanking you,

FOR KOTIA ENTERPRISES LIMITED

Vikas Bansal
Director
DIN: 07094135



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Annexure-3

Intimation as required under Regulation 30 of SEBI- Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

S No.	Particular	Information
		Mr. Manoj Kumar Bansal (CFO)
1	Reason of change viz., appointment, resignation, removal, death or otherwise	Resignation from the post of CFO, due to personal Reasons and Professional Commitments
2	Date of appointment/ cessation & term of appointment.	05.11.2025
3	Brief Profile (in case of appointment)	NA
4	Disclosure of relationship between Directors (in case of appointment of a director)	NA
Additional Information in case of resignation of an Independent Director		
5	Letter of Resignation along with detailed reason of resignation	Attached
6	Names of listed entities in which the resigning Director holds directorship and membership of board committees, if any	NA
7	The Independent Director shall along with the detailed reasons also provide a confirmation that there is no other material reasons other than those provided	NA



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 regarding appointment of Mr. Nishank Kumar Rajput

S No.	Particular	Information
		Mr. Nishank Kumar Rajput
1	Reason of change viz., appointment, resignation, removal, death or otherwise	Appointment of Mr. Nishank Kumar Rajput as the Chief Financial Officer of the Company
2	Date of appointment/ cessation & term of appointment.	13.11.2025
3	Brief Profile (in case of appointment)	Mr. Nishank Kumar Rajput is a post-graduate in commerce. He has Expertise in Financial Management and Accounts.
4	Disclosure of relationship between Directors (in case of appointment of a director)	NA
5	Information as required under circular No. LIST/COMP/14/2018-19 dated 20.06.2018	NA
6	No. of shares held in the Company	Nil



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Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 regarding appointment of Mr. Anil Gupta

S No.	Particular	Information
		Mr. Anil Gupta (DIN:00468470)
1	Reason of change viz., appointment, resignation, removal, death or otherwise	Re-designation from Executive Director to Whole-time Director, in line with revised roles and responsibilities assigned by the board
2	Date of appointment/ cessation & term of appointment;	Appointed on 13.11.2025, for a period of 5 Years subject to Members Approval
3	Brief Profile (in case of appointment)	Mr. Anil Gupta is a Post-Graduate in commerce. He has Expertise in Financial Management and Accounts.
4	Disclosure of relationship between Directors (in case of appointment of a director)	Mr. Anil Gupta is not related to any other Director and Key Managerial Personnel of the Company.
5	Information as required under circular No. LIST/COMP/14/2018-19 dated 20.06.2018	NA
6	No. of shares held in the Company	Nil

Date: 05.11.2025

To,
Kotia Enterprises Limited
905, New Delhi House,
27 Barakhamba Road, New Delhi-110001

Subject: Resignation from the Position of Chief Financial Officer

Dear Sir/Ma'am,

I am writing to formally resign from my position as Chief Financial Officer of M/s Kotia Enterprises Limited, with effective from end of business hour of 05.11.2025.

This decision was not made lightly, as my time at Kotia Enterprises Limited has been immensely rewarding. I am grateful for the opportunities to contribute to the company's growth, strengthen its financial foundation, and work alongside a talented and dedicated team.

I would like to express my sincere appreciation to you and the Board for your guidance and trust throughout my tenure. I wish Kotia Enterprises Limited continued success and prosperity in the years ahead.

Thank you once again for the opportunity to serve as CFO.

Warm regards,



Manoj Kumar Bansal
(Chief Financial Officer)



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Annexure-5

Date: 13/11/2025

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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SUBJECT: UNDERTAKING FOR NON-APPLICABILITY OF REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE QUARTER ENDED ON SEPTEMBER 30, 2025

Dear Sir/Madam,

Pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we would like to inform you that the disclosure of statement of Deviation(s) or Variation(s) under the said regulation is not applicable to the company.

Kindly take the same on your record.

Thanking You,

For Kotia Enterprises Limited

Vikas Bansal
Director
DIN: 07094135