Date: 04.11.2026

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**

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) in respect of "Outcome of Board Meeting held on Wednesday, 04th day of November, 2026

Sir/Madam,

This is to inform you that the 5th Meeting of Board of Directors of the Company for the Financial Year 2026-2027 was held on **Wednesday, 04th day of November, 2026** at 03:30 P.M. and concluded at 04:00 P.M. at the registered Office of the Company at Flat No. 211, New Delhi House, 27 Barakhamba Road, Connaught Place, New Delhi-110001. The outcome of the 5th Meeting of the Board of Directors for the Financial Year 2026-2027 of **KOTIA ENTERPRISES LIMITED** are as under:

1. The Board considered and approved the **Un-audited Financial Results of the Company for the Quarter and Half year ended 30th September, 2026** prepared in accordance with revised Schedule III of the Companies Act, 2013 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with **Limited Review Report** of the Statutory Auditor for the Quarter ended 30th September, 2026 and a **Certificate signed by the Chief Financial Officer (CFO) of the Company on the correctness of the facts stated in the Financial Results** for the Quarter ended 30th September, 2026

2. The Board took note the other disclosures as required in Integrated Filing (Financial) pursuant to the SEBI Circular dated 31st December, 2024.

3. The Board took note of SEBI Compliances pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 submitted for the Quarter ended 30th September, 2026 also various changes stipulated through SEBI Circulars issued till the Quarter ended 30th September, 2026.

Kindly treat this as a disclosure under Regulation 30(6) of the Listing Regulations, read with Para A of Part A of Schedule III of the said Regulations.

The Unaudited Financial Results shall be published in the newspapers as per Regulation 47(1) of SEBI Listing Regulations and would also be uploaded on the website of the Company at https://www.kotiaenterprises.com/ as per Regulation 46(2) of the Listing Regulations.

You are hereby requested to record and acknowledge the same.

Thanking You,

Yours faithfully
For Kotia Enterprises Limited

ANIL GUPTA
Digitally signed by ANIL GUPTA
Date: 2026.11.04 16:09:32 +05'30'

Anil Gupta
Whole-Time Director
DIN: 00468470

Encl:

1.) Unaudited Financial Result for the Quarter and Half year ended 30th September, 2026 prepared in accordance with revised schedule III of the Companies Act, 2013 and pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 together with Limited Review Report of the Statutory Auditor for the Quarter ended 30th September, 2026.

2.) Certificate signed by the Chief Financial Officer (CFO) of the Company on the correctness of the Financial Results of the Company for the Quarter ended 30th September, 2026.

3.) Other disclosures- Integrated Filing (Financial) for the Quarter ended 30th September, 2026.

4.) Declaration of Non applicability of Regulation 32

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS OF THE COMPANY PERSUANT TO REGULATION 33 READ OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION ,2015 AS AMENDED

To
Board of Directors
Kotia Enterprises Limited
211, 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 quarter and period ended 30th September 2026 (the 'Statement') attached herewith, being submitted by the company pursuant to regulation 33 read of SEBI (Listing obligation and disclosures requirements) regulation, 2015, as amended (the "Listing Regulations").

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'). The Statement has been approved by the Company's Board of Directors. 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.

AJAY RATTAN & CO. New Delhi Chartered Accountants

H.O.: E-115, 11th Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi-110001 **(P) :** 011-41511852-53 **(E) :** ajay@ajayrattanco.com
B.O.: 1113, 11th Floor, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
B.O.: House No. 14266, Street No. 2A, Ganesha Basti, Bathinda-151001, Punjab **(P) :** 9023637000 **(E) :** varun@ajayrattanco.com
Other Branches at : Gurugram, Noida & Chandigarh

These unaudited financial results and other financial information of the company have been approved and furnished to us by the Management. Our conclusion on the Statement is not modified in respect of this matter.

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

AJAY RATTAN & CO. New Delhi Chartered Accountants

CA. Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 26090975QLVZQC8516

Place: New Delhi
Date: 04.11.2026

KOTIA ENTREPRISES LIMITED
211, New Delhi house , 27 Barahkhamba Road , New Delhi 110001
CIN: L74110DL1980PLC010678
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2026

(₹ in Lakhs)

	Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**INCOME**						
(a)	**Revenue From Operations:**						
	Trading of Goods	-	-	-	-	-	
	Rendering of Servies	-	-	-	-	-	131.00
	Total revenue from operation	-	-	-	-	-	**131.00**
(b)	**Other Income**	8.27	19.58	5.22	27.85	13.04	72.66
	Total Income (I+II)	**8.27**	**19.58**	**5.22**	**27.85**	**13.04**	**203.66**
II	**EXPENSES**						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade:				-		
	Purchase of trading goods	-	-		-	-	
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	8.51	8.80	5.59	17.31	8.63	21.37
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	0.05	0.06	0.07	0.11	0.17	0.34
	Other expenses	2.62	3.70	10.89	6.32	21.03	40.16
	Total expenses (IV)	**11.18**	**12.56**	**16.55**	**23.74**	**29.83**	**61.87**
III	**Profit/(loss) before exceptional items and tax (III-IV)**	**(2.90)**	**7.02**	**(11.33)**	**4.12**	**(16.79)**	**141.79**
IV	Exceptional Items	-	-	-	-	-	(485.22)
V	**Profit/(loss) before tax (V-VI)**	**(2.90)**	**7.02**	**(11.33)**	**4.12**	**(16.79)**	**(343.43)**
VI	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(0.63)	1.77	0.01	1.14	0.02	(93.50)
	(3) Income tax Earlier Year	-	-	-		-	-
	Total Tax Expense	**(0.63)**	**1.77**	**0.01**	**1.14**	**0.02**	**(93.50)**
XI	**Profit/(loss) for the period (IX+XII)**	**(2.28)**	**5.25**	**(11.34)**	**2.97**	**(16.81)**	**(249.93)**
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)	23.75	425.00	(174.75)	448.75	(150.00)	(850.00)
	(ii) Income tax relating to items that will not be re-classified to profit or loss	(3.39)	(60.78)	24.67	(64.17)	21.45	121.55
	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)**	**18.08**	**369.47**	**(161.42)**	**387.55**	**(145.36)**	**(978.38)**
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**		-	-	-	-	**2,187.19**
XVI	**Earnings per equity share (for continuing operation):**						
	(1) Basic	0.07	0.07	(0.16)	(0.24)	(0.02)	(3.56)
	(2) Diluted	0.07	0.07	(0.16)	(0.24)	(0.02)	(3.56)
XVI	**Earnings per equity share (for discontinued operation):** **(1) Basic (Rs.)** **(2) Diluted (Rs.)**	-	-	-	-	-	-

See accompanying notes to the financial results

Notes :

(1)	These results have been prepared in accordance with and comply in all material respects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with releavnt rules issued thereunder and in terms of Regulation 33 both of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended..
(2)	The above unaudited financial results for the quarter ended on September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on November 4, 2026.
(3)	The statutory auditors have carried out limited review of the above results for the quarter ended 30th September, 2026. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
(4)	The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full Financial year upto 31 March 2026 and the unaudited published year to-date figures up to 30 September 2026, being the date of the end of the second quarter of the financial year.

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

Anil Gupta
WHOLE TIME DIRECTOR
DIN:00468470

Kotia Enterprises Limited New Delhi

AJAY RATTAN & CO. Chartered Accountants New Delhi

Date: 04.11.2026
Place: New Delhi

KOTIA ENTREPRISES LIMITED
211, New Delhi house , 27 Barahkhamba Road , New Delhi 110001
CIN: L74110DL1980PLC010678
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2026

(₹ in Lakhs)

	For the half year ended 30th September 2026	For the year ended 30th September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	4.12	(16.81)
Adjustments for non- cash/ other items: -		
Derecognition of Financial Assets	-	-
Bad Debts Write off	-	-
Liability Written Back	-	-
Exchange Gain Difference	-	-
Dividend Received	(12.50)	
(Gain)/ Loss on sale of Property, Plant & Equipment	-	-
Interest received	(27.85)	(10.54)
Interest on borrowing	-	-
Depreciation on property, plant & equipment	0.11	0.17
Operating Profit before working capital changes	(36.12)	(27.18)
Working capital adjustments: -		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in trade receivable	151.96	-
(Increase)/ decrease in other financial assets	1.76	-5.99
(Increase)/ decrease in other current assets	(3.50)	(5.74)
(Increase)/ decrease in loans and advances	(156.80)	23.50
(Increase)/ decrease in other bank balance other than cash and cash equivalent	(0.00)	-
Increase/ (decrease) in short term borrowing	-	-
Increase/ (decrease) in trade payables	(0.00)	0.66
Increase/ (decrease) in other financial liabilities	(0.00)	-
Increase/ (decrease) in other current liabilities	(1.40)	(0.01)
Cash generated from operations	(44.12)	(14.76)
Direct taxes paid	(2.78)	(1.30)
Net cash flow from operating activities (A)	**(46.90)**	**(16.06)**
CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Bank Balance other than Cash & Cash Equivalents		-
Sale/ (Purchase) of property, plant & equipment	-	-
Sale/ (Purchase) of investments	-	-
Dividend Received	12.50	
Interest received	27.85	10.54
Net cash flow from investing activities (B)	**40.35**	**10.54**
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)	(6.54)	(5.52)
Add: Opening cash and cash equivalents	58.91	28.15
Closing cash and cash equivalents	**52.37**	**22.62**
Components of cash and cash equivalents		
Cash in hand	1.88	2.07
Balances with banks		
in current accounts	50.49	20.58
in fixed deposits	-	-
Less: Bank Overdraft	-	-
Total cash and cash equivalents	**52.37**	**22.65**

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

Anil Gupta
WHOLE TIME DIRECTOR
DIN:00468470

Date: 04-11-2026
Place: New Delhi

Kotia Enterprises Limited New Delhi

AJAY RATTAN & CO. New Delhi Chartered Accountants

KOTIA ENTREPRISES LIMITED
211, New Delhi house , 27 Barahkhamba Road , New Delhi 110001
CIN: L74110DL1980PLC010678

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2026

(₹ in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2026	As at (Previous Year End) 31/03/2026
ASSETS		
Non-Current Assets		
Property, plant & equipment	0.89	1.00
Financial Assets		
Investments	3,291.08	2,842.33
Trade Receivables	-	-
Loans	-	-
Others	-	-
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	**3,291.97**	**2,843.33**
Current Assets		
Inventories		-
Inventories	-	-
Financial Assets	-	-
Investments	-	-
Trade Receivables	-	151.96
Cash & Cash Equivalents	51.43	57.98
Bank balances other than above	0.93	0.93
Loans	336.80	180.00
Other Financial Assets	-	1.76
Current Tax Assets (Net)	16.29	13.51
Other Current Assets	54.75	51.25
Total Current Assets	**460.22**	**457.39**
Total Assets	**3,752.20**	**3,300.72**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	702.05	702.05
Other Equity	2,574.73	2,187.19
Total Equity	**3,276.78**	**2,889.24**
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities		-
Deferred Tax Liabilities (Net)	336.43	271.11
Total Non-Current Liabilities	**336.43**	**271.11**
Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables	0.53	0.53
Other Financial Liabilities	111.59	111.59
Other Current Liabilities	26.86	28.26
Current Tax Liabilities (Net)	-	-
Total Current Liabilities	**138.98**	**140.38**
Total Liabilities	**475.40**	**411.49**
Total Equity and Liabilities	**3,752.20**	**3,300.72**

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

Anil Gupta
WHOLE TIME DIRECTOR
DIN:00468470

Date: 04-11-2026
Place: New Delhi

Kotia Enterprises Limited New Delhi

AJAY RATTAN & CO. New Delhi Chartered Accountants

KOTIA ENTERPRISES LIMITED

Date: 04.11.2026

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**

Sub: Certificate by the Chief Financial Officer on the correctness of the Financial Results of the Company for the Quarter ended 30th September, 2026

I, **Nishank Kumar Rajput**, Chief Financial Officer of **KOTIA ENTERPRISES LIMITED**, do hereby declare that the Un-audited Quarterly Financial Results for the Quarter and Half year ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 are true and correct to the best of my knowledge and understanding.

I, hereby further certify that the Financial Results do not contain:

1. Any false or misleading statement or figures, and
2. Do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You,
For Kotia Enterprises Limited

Nishank Kumar Rajput
Chief Financial Officer

Kotia Enterprises Limited New Delhi

OTHER INFORMATION- INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

S.NO.	REQUIREMENT	REMARKS
A.	Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement. etc.	**Not Applicable for Quarter ended 30th September, 2026**
B.	Disclosure of outstanding default on loans and debt securities.	**No Default, Hence Not Applicable**
C.	Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter).	**The disclosure of Related Party Transactions for the half year ended September 30, 2026 is being filed under Integrated Filing (Financial) through XBRL mode.**
D.	Statement on impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted along with annual audited financial results - (Standalone and Consolidated separately) (applicable only for annual filing i.e. 4th quarter).	**Not Applicable**

Thanking You

For Kotia Enterprises Limited

ANIL GUPTA
Digitally signed by ANIL GUPTA
Date: 2026.11.04 16:10:06 +05'30'

Anil Gupta
Whole Time Director
DIN: 00468470

Place: New Delhi
Date: 04.11.2026

-

KOTIA ENTERPRISES LIMITED

Date: 04.11.2026

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**

SUB: Undertaking For Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter Ended on September 30, 2026

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

RONIKA DHALL
Digitally signed by RONIKA DHALL
Date: 2026.11.04 16:10:25 +05'30'

Ronika Dhall
Company Secretary and Compliance officer
M. No. A39463