



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 12-02-2025

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
--	--

Sub: Outcome of the Board Meeting of the Company held on Wednesday, February 12, 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. 12th February 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 ended 31st December 2024. **(Copy Enclosed)**
2. Limited Review Report on Financial Results on Unaudited Standalone Financial Results for the quarter ended 31st December 2024. **(Copy Enclosed)**.
3. Appointment of M/s. Amit H.V. & Associates, Company Secretaries, as the Secretarial Auditor of the Company for the F.Y. 2024-25 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. 2024-25 to conduct the Internal Audit of the Company pursuant to Section 138 of the Companies Act, 2013.

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 31st December, 2024 in the prescribed format along with the Limited Review Report thereon. **(Annexure 1)**.



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

2. Declaration of Non applicability of Regulation 32 (**Annexure-2**).

The meeting commenced at 02:30 P.M. and concluded at 03:55 P.M. You are requested to take the above on your records and acknowledge the same.

FOR KOTIA ENTERPRISES LIMITED

Manoj Kumar Bansal
Managing Director
DIN: 00272806

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 31 December 2024 and year to date results for the period from 1 April 2024 to 31 December 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**




**CA. Varun Garg
Partner**

**Membership No. 523588
UDIN: 25523588BMJMLJ6002**

**Place: New Delhi
Date: 12 February 2025**

ANNEXURE-I

KOTIA ENTREPRISES LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(₹ In Lakhs)

	Particulars	Three months For the Quarter Ended			Nine Months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations:						
	Trading of goods	0.00	29.55	-	42.43	-	42.71
II	Other Income	11.34	15.23	11.02	35.87	35.66	43.05
III	Total Income (I+II)	11.34	44.77	11.02	78.30	35.66	85.76
IV	EXPENSES						
	Cost of Materials consumed	-	-	-	-	-	-
	<u>Purchase of stock-in-trade:</u>						
	Purchase of trading goods	-0.00	29.26		42.02		(442.77)
	Employee benefits expenses	2.77	1.74	2.43	6.49	7.42	8.69
	Depreciation and amortisation expenses	0.16	0.15	0.24	0.46	0.74	0.97
	Other expenses	7.17	9.60	7.27	29.15	24.05	34.79
	Total expenses (IV)	10.10	40.75	9.94	78.12	32.20	86.90
V	Profit/(loss) before exceptional items and tax (III- IV)	1.24	4.02	1.08	0.18	3.46	(1.14)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax(V-VI)	1.24	4.02	1.08	0.18	3.46	(1.14)
VIII	Less- Tax expense:						
	(1) Current tax	0.05	-	-	0.05	-	-
	(2) Deferred tax	0.00	-	(0.11)	0.00	0.30	0.30
	(3) Income tax Earlier Year	-	-	-	-	-	0.03
	Total Tax Expense	0.05	-	(0.11)	0.05	0.30	0.33
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	1.19	4.02	1.18	0.13	3.15	(1.47)
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)	1.19	4.02	1.18	0.13	3.15	(1.47)
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)	1.19	4.02	1.18	0.13	3.15	(1.47)
XVI	Paid up equity share capital (Face value ₹ 10/- per share)	702.05	702.05	702.05	702.05	702.05	702.05
XVII	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	-	-	-	-	-	252.42
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.02	0.06	0.02	0.00	0.04	(0.02)
	(2) Diluted	0.02	0.06	0.02	0.00	0.04	(0.02)
	See accompanying note to the financial results						

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 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th February, 2025.
- The statutory auditors have carried out limited review of the above results for the quarter ended 31st December, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- Company earlier used to have 2 segments, namely (i) Trading of Goods (ii) Construction and civil work services. As now the Company has ceased to operate in construction and civil work services, so all activities of the Company now fall under 1 segment i.e. trading of goods. Hence, segment wise results as per regulation 33 has not been given.

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

Manoj Kumar Bansal
MANAGING DIRECTOR
DIN: 00272806

MANOJ Digitally signed
by MANOJ
KUMAR
KUMAR BANSAL
Date: 2025.02.12
BANSAL 15:15:23 +05'30'

Date: 12th Febraury, 2025
Place: New Delhi



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Annexure-2

Date: 12/02/2025

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
--	--

SUBJECT: UNDERTAKING FOR NON-APPLICABILITY OF REGULATION 32 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE QUARTER ENDED ON DECEMBER 31, 2024

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

MANOJ
KUMAR
BANSAL

Digitally signed by
MANOJ KUMAR
BANSAL
Date: 2025.02.12
15:16:04 +05'30'

Manoj Kumar Bansal
Managing Director