



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Date: 13-08-2025

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 Wednesday, August 13, 2025 at 4:00 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 August 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 30th June 2025. **(Copy Enclosed)**
2. Copy of the Limited Review Report on Financial Results for the quarter ended 30th June 2025. **(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 30th June, 2025 in the prescribed format along with the Limited Review Report thereon. **(Annexure 1).**
2. Declaration of Non-applicability of Regulation 32 **(Annexure-2).**

The meeting commenced at 04:00 P.M. and concluded at 05:15 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



AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

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 quarter ended on 30th June 2025 and year to date results for the period from 1 April, 2025 to 30th June 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.



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AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

Qualified opinion

We have examined the accompanying Financial Results of Kotia Enterprise Limited ("the company") for the Quarter ended 30th June 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 financial year ended in March 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.

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.





AJAY RATTAN & CO.
CHARTERED ACCOUNTANTS

Other Matter

The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year up to 31 March 2025 and the unaudited published year-to-date figures up to 31 December 2024, being the date of the end of the third quarter of the financial year which were subject to limited review by auditor.

Our Report is not Modified in respect of the other Matters.

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

CA. Varun Garg
Partner

Membership No. 523588

UDIN: 255 23 588 BM J MNW9623



Place: New Delhi
Date: 13/08/2025

KOTIA ENTREPRISES LIMITED 905, New Delhi house , 27 Barahkhamba Road , New Delhi 110001 CIN: L74110DL1980PLC010678 Statement of Profit and Loss for the Quarter Ended June 30,2025					
	Particulars	Three Months Period Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue From Operations:				
	Trading of goods	-	0.00	12.88	42.43
II	Other Income	7.83	10.42	9.30	46.29
III	Total Income (I+II)	7.83	10.42	22.18	88.72
IV	EXPENSES				
	Purchase of traded goods	-	0.00	12.76	42.02
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-
	Employee benefits expenses	3.03	1.80	1.99	8.29
	Depreciation and amortisation expenses	0.10	0.24	0.15	0.70
	Other expenses	10.14	13.64	12.37	42.79
	Total expenses (IV)	13.27	15.68	27.27	93.80
V	Profit/(loss) before exceptional items and tax (III- IV)	(5.45)	(5.26)	(5.09)	(5.08)
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax(V-VI)	(5.45)	(5.26)	(5.09)	(5.08)
VIII	Less- Tax expense:				
	(1) Current tax	-	0.05	-	-
	(2) Deferred tax	0.01	(0.15)	-	(0.15)
	(3) Income tax earlier year	-	-	-	-
	Total Tax Expense	0.01	(0.09)	-	(0.15)
IX	Profit/(loss) for the period (VII-VIII)	(5.45)	(5.16)	(5.09)	(4.93)
X	Other Comprehensive Income				
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	Re-measurement of Equity Instruments through FVTOCI - Gain/(loss)	24.75	3,405.00	-	3,405.00
	Income tax relating to items that will not be re- classified to profit or loss	(3.22)	(486.92)	-	(486.92)
B.	(ii) Items that will be reclassified to profit or loss	-	-	-	-
	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)	16.08	2,912.93	(5.09)	2,913.15
XII	Paid up equity share capital (Face value ₹ 10/- per share)	702.05	702.05	702.05	702.05
XIII	Other Equity	-	-	-	3,165.57
XIV	Earnings per equity share(of Rs. 5/- each) (not annualized) from continuing operations				
	(1) Basic	(0.08)	(0.07)	(0.07)	(0.07)
	(2) Diluted	(0.08)	(0.07)	(0.07)	(0.07)
See accompanying note to the financial results					
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 June 30, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on August 13, 2025. (3) The statutory auditors have carried out limited review of the above results for the quarter ended 30th June, 2025. 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. Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the Quarter year For and on behalf of board of directors of Kotia Enterprise Limited VIKAS BANSAL <small>Digitally signed by VIKAS BANSAL Date: 2025.08.13 16:47:00 +05'30'</small> Vikas Bansal Director DIN : 07094135 Date: 13.08.2025 Place: New Delhi					



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Annexure-2

Date: 13/08/2025

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 JUNE 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