



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

08/08/2023

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
Scrip Code: 539599	Trading Symbol: KEL

Subject: Outcome of the Board Meeting held on Tuesday, August 08, 2023

Dear Sir/Madam,

This is to inform you that the meeting of the Board of Directors of the Company held today, i.e., August 08, 2023 (which commence at 05:30 P.M. and concluded at 6:35 P.M.) has, *inter- alia*, transacted the following business: -

1. Approved the Un- Audited Standalone Financial results of the Company as per regulation 33 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June, 2023.
2. Approved the copy of the Limited Review Report on Un- Audited Standalone financial results for the quarter ended on 30th June, 2023.

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, 2023 in the prescribed format along with the Limited Review Report thereon. (*Annexure 1*)
2. Declaration of Non applicability of Regulation 32 (*Annexure-2*)

This is for your information and record.

For Kotia Enterprises Limited

Neelam Rani
(Company Secretary & Compliance officer)

Encl.: As above



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS

**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 India Finsec Limited (the "Company") for the quarter ended on 30 June, 2023 and year to date results for the period from 1 April, 2023 to 30 June, 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 and Regulation 52 read with Regulation 63(2) 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 issue a report on these financial 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 and Regulation 52 read with Regulation 63(2) 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. Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 23090975BGYTBP4869**



**Place: New Delhi
Date: 08-08-2023**

	30.06.2023	31.03.2023	30.06.2022	(Rs in Lakhs) Year Ended 31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Income				
(a) Revenue From Operations:				
Interest Income	-	-	-	-
Dividend Income	-	-	-	-
Total revenue from operation	-	-	-	-
(b) Other Income	11.70	42.99	14.77	50.94
Total Income (a+b)	11.70	42.99	14.77	50.94
II EXPENSES				
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-
Employee benefits expenses	2.08	3.14	4.26	16.20
Finance costs	-	-	12.17	15.95
Depreciation and amortisation expenses	0.26	1.22	0.41	1.63
Other expenses	7.78	9.14	10.02	41.56
Total expenses	10.12	13.50	26.87	75.34
III Profit/(loss) before tax (V-VI)	1.58	29.49	(12.10)	(24.40)
IV Tax expense:				
(1) Current tax	0.43	-	(3.04)	-
(2) Deferred tax	(0.01)	(0.05)	-	(0.15)
Total Tax expense	0.42	(0.05)	(3.04)	(0.15)
V Profit (Loss) after tax	1.16	29.54	(9.05)	(24.25)
VI 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	-	-	-	-
VII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	1.16	29.54	(9.05)	(24.25)
VIII Paid up equity share capital (Face value Rs. 10/- per share)	702.05	702.05	702.05	702.05
IX Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year				



KOTIA ENTERPRISES LIMITED

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Annexure-2

08/08/2023

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
Scrip Code: 539599	Trading Symbol: KEL

Sub: Undertaking for Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015 for the quarter ended June 30, 2023

Dear Sir/Madam,

Pursuant to the 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 in your record.

Thanking You,

FOR KOTIA ENTERPRISES LIMITED

Neelam Rani
Company Secretary & Compliance Officer