



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

30/05/2025

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
Scrip Code: 539599	Trading Symbol: KEL

Subject: Outcome of the Board Meeting held on Friday, May 30, 2025

Dear Sir/Madam,

This is to inform you that the meeting of the Board of Directors of the Company held today, i.e., 30th May 2025 (which commenced at 03:00 P.M. and concluded at 4:25 P.M.) has, *inter- alia*, transacted the following business: -

1. Approved the Audited Financial results of the Company for the quarter and financial year ended 31st March 2025.
2. Approved the copy of the Audit Report in accordance with Regulation 33 of the SEBI (Listing Obligations Disclosure Requirements) Regulations 2015.

Further, we are enclosing herewith the following in regard to the above:

1. Audited Financial results of the Company for the quarter and financial year ended 31st March 2025 in the prescribed format along with the Auditor's Report thereon. (*Annexure 1*)
2. Declaration by Chief Financial Officer on Unmodified Opinion in the Auditor's Report, for the Financial Year 2024-25 (*Annexure-2*)
3. Declaration of Non applicability of Regulation 32 (*Annexure-3*)

This is for your information and record.

For Kotia Enterprises Limited
For Kotia Enterprises Limited


Authorized Signatory/Director
Ankit Bhatnagar

(Company Secretary & Compliance officer)

Encl.: As above



Independent Auditor's Report on Audited Financial Results for the Quarter and Year ended March 31, 2025, of Kotia Enterprises Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To

The Board of Directors of Kotia Enterprises Limited

Report on the Audit of the Ind AS Financial Results

Opinion

We have audited the accompanying Annual Financial Results ('statement') of **Kotia Enterprises Limited** ("the Company") for the Quarter ended **March 31, 2025** and the year-to-date results from **April 1, 2024 to March 31, 2025** attached herewith, being submitted by the company pursuant to the requirement 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, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- ii. give a true and fair view in conformity with recognition and measurement principles laid down in applicable Indian Accounting Standards (Ind AS) Specified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standard) Rules, 2015, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year ended **March 31, 2025**.

Basis for Opinion

We conducted our audit in accordance with 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 Ind AS Financial Statements 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 requirements that are relevant to our audit of the financial results under the provisions 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.





Responsibilities of Management and Those charged with Governance for the Financial Statement

These Quarterly and Annual Financial Results have been prepared on the basis of the Ind AS financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of statement.

As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.





- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the financial results represent the underlying transactions and events in the manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the respective financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

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

CA Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 25090975BOEOKX8112



Place: New Delhi
Date: 30 May 2025

KOTIA ENTERPRISES LIMITED
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31,2025-IND-AS COMPLIANT

(Rs. In Lakhs)

S. No.	Particulars	For Quarter ended			Year Ended	
		March 31 st , 2025	December 31 st , 2024	March 31 st , 2024	March 31 st , 2025	March 31 st , 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Total income from operations (net)	10.42	11.34	50.10	88.72	85.76
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary Items)	(5.26)	1.24	(4.59)	(5.08)	(1.14)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(5.26)	1.24	(4.59)	(5.08)	(1.14)
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(5.16)	1.19	(4.59)	(4.93)	(1.47)
5	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (tax) and other Comprehensive Income (after tax)]	2912.92	1.19	(4.59)	2913.15	(1.47)
6	Equity Share Capital	702.05	702.05	702.05	702.05	702.05
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	3165.57	252.42
8	Earnings Per Share (after extraordinary items) (of ` 10/- each)					
	Basic :	(0.07)	0.02	(0.07)	(0.07)	(0.02)
	Diluted :	(0.07)	0.02	(0.07)	(0.07)	(0.02)

Notes:

- (1) These Financial 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 audited financial results for the quarter and year ended on March 31, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on May 30,2025.
- (3) These financial results shall be filed with the BSE Limited ("BSE") and Metropolitan Stock Exchange of India Limited ("MSEI") and shall be available on the Company's website <https://www.kotiaenterprises.com> and on the website of BSE (www.bseindia.com) or MSEI (www.msei.in).
- (4) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- (5) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of Baord of Directors
Kotia Enterprises Limited

Manoj Kumar Bansal
Managing Director
DIN: 00272806

Date: May 30, 2025
Place: New Delhi

KOTIA ENTERPRISES LIMITED
AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2025

(₹ In Lakhs)

PARTICULARS	As at (Current Year End) 31 Mar 2025	As at (Previous Year End) 31 Mar 2024
ASSETS		
(1) Non- current assets		
(a) Property, plant and equipment	1.34	2.08
(b) Financial assets		
(i) Investments	3,692.33	6.33
(c) Deferred tax assets (net)	-	0.61
(d) Other non current assets	4.56	4.56
(2) Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	34.87	50.93
(ii) Cash and cash equivalents	28.15	58.57
(iii) Bank Balances other than (ii) above	0.51	-
(iv) Loans	218.50	521.21
(v) Other financial assets	485.23	485.22
(c) Current tax assets (net)	8.67	4.07
(d) Other current assets	44.88	35.46
Total Assets	4,519.04	1,169.03
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	702.05	702.05
(b) Other equity	3,165.56	252.42
(2) Liabilities		
(2) Non-Current Liabilities		
(a) Deferred tax liabilities (Net)	486.16	-
(3) Current liabilities		
(a) Financial liabilities		
(i) Trade payables	0.85	50.08
(ii) Other financial liabilities	162.23	162.23
(b) Other current liabilities	2.19	2.25
Total Equity and Liabilities	4,519.04	1,169.03

For and on behalf of Board of Directors
For Kotia Enterprises Limited

Manoj Kumar Bansal
Managing Director
DIN: 00272806

Date: 30.05.2025
Place: New Delhi

KOTIA ENTERPRISES LIMITED

CIN: L74110DL1980PLC010678

AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025

(₹ In Lakhs)		
Particulars	For the year ended 31 March 2025 Audited	For the year ended 31 March 2024 Audited
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit/ (loss) before tax and after exceptional items	(5.08)	(1.14)
<u>Adjustments for non- cash/ other items:-</u>	-	-
(Gain)/ Loss on sale of property, plant & equipment	-	(1.45)
Interest received	(46.03)	(41.01)
Assets Written Off	0.04	-
Prior period Item	-	(0.50)
Depreciation on property, plant & equipment	0.70	0.97
Operating Profit before working capital changes	(50.37)	(43.13)
<u>Working capital adjustments:-</u>		
(Increase)/ decrease in trade receivable	16.06	(50.93)
(Increase)/ decrease in other financial assets	(0.01)	(485.21)
(Increase)/ decrease in other current assets	(9.43)	(3.77)
(Increase)/ decrease in loans	302.71	88.79
(Increase)/ decrease in inventory	-	485.22
Increase/ (decrease) in trade payables	(49.23)	45.75
Increase/ (decrease) in other financial liabilities	-	(55.27)
Increase/ (decrease) in other current liabilities	(0.07)	0.27
Cash generated from operations	209.66	(18.29)
Direct taxes paid	(4.60)	1.04
Net cash flow from operating activities (A)	205.06	(17.25)
<u>(B) CASH FLOW FROM INVESTING ACTIVITIES</u>		
Sale/ (Purchase) of property, plant & equipment	-	1.96
Interest received	46.03	41.01
Increase in Bank Balance other than Cash & Cash Equivalents	(0.51)	-
Increase in Investment	(281.00)	-
Net cash flow from investing activities (B)	(235.48)	42.97
<u>(C) CASH FLOW FROM FINANCING ACTIVITIES</u>		
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	(30.42)	25.73
Add: Opening cash and cash equivalents	58.57	32.84
Closing cash and cash equivalents	28.15	58.57

Particulars	As at 31-03-2025	As at 31-03-2024
Cash and cash equivalents Includes		
Cash in hand	2.20	3.06
Balance in current accounts	25.95	55.51
Total	28.15	58.57

***The Statement of Cash flows has been prepared under the indirect method as set out in Ind AS -7 specified under Section 133 of the Companies Act 2013.**

Notes :

- (1) The above Audited Financial Results have been reviewed by the audit committee and approved by the Board of Directors at their meetings held on 30 May 2025. The statutory auditors of the company have audited the financial results for the quarter and year ended 31 March 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (2) The 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 quarter ended 31 March 2025 and 31 March 2024 are the balancing figures between the audited figures in respect of full financial year and the published figures of Nine months ending 31 December 2024 and 31 December 2023 respectively, which were subject to limited review by the statutory auditor.
- (4) 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**

Manoj Kumar Bansal
Managing Director
DIN: 00272806

Date: 30 May, 2025
Place: New Delhi



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Annexure-2

30/05/2025

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
Scrip Code: 539599	Trading Symbol: KEL

Sub: Declaration on Unmodified Opinion in the Auditor's Report for the Financial Year 2024-25

Dear Sir/Madam,

Pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule VIII thereto and SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company M/s Ajay Rattan & Co., Chartered Accountants (Firm Registration No. 012063N), have submitted the Audit Report with unmodified opinion on the financial results for the financial year ended 31st March 2025.

This is for your information and record.

Thanking You,

For Kotia Enterprises Limited

Manoj Kumar Bansal

Chief Financial Officer / Managing Director



KOTIA ENTERPRISES LIMITED

Formerly known as INTERNATIONAL PUMPS AND PROJECTS LIMITED

Annexure-3

30/05/2025

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@mex-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 31st March, 2025

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

For Kotia Enterprises Limited


Authorized Signatory/Director

Ankit Bhatnagar

Company Secretary & Compliance Officer