

KPL/2022-23/BSE
14.11.2022



Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street MUMBAI - 400 001	National Stock Exchange Of India Ltd. Exchange Plaza 5th Floor Plot No.C/1, G Block Bandra Kurla Complex Bandra (E) MUMBAI - 400 051
Scrip Code : 530299	Scrip Code : KOTHARIPRO

Sub : UNAUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS FOR THE
QUARTER & SIX MONTHS ENDED
30TH SEPTEMBER, 2022

Dear sir,

Pursuant to Regulation 30(2) & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith the following :-

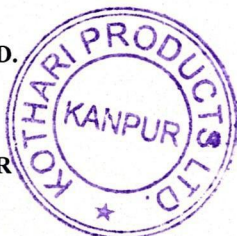
- (1) The Unaudited Standalone & Consolidated Financial Results of our Company for the Quarter & Half year ended 30th September, 2022, prepared in compliance with the Indian Accounting Standard – (Ind-AS), which have been approved and taken on record by the Board of Directors of the Company at its meeting held today. Please note that the aforesaid board meeting commenced at 12.00 Noon and concluded at **6:20 P.M.**
- (2) Please also find attached herewith Limited Review Report given by the Auditors of our Company on the aforesaid results.

Kindly take the aforesaid information on your records.

Thanking you,

Yours faithfully
for **KOTHARI PRODUCTS LTD.**


(RAJ KUMAR GUPTA)
CS & COMPLIANCE OFFICER
FCS – 3281



Encl : As above

Regd. Off. : "Pan Parag House", 24/19, The Mall, Kanpur - 208 001 (INDIA)
Phone : +91 512 2312171-72-73-74
E-mail : info@kothariproductions.in & kothari@kothariproductions.in
CIN No : L 16008 UP 1983 PLC 006254

G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

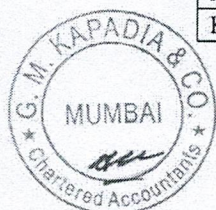
PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter and half year ended September 30, 2022 of Kothari Products Limited pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Kothari Products Limited
Kanpur

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kothari Products Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / (loss) of its associates for the quarter and half year ended September 30, 2022 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
5. The Statement includes the unaudited standalone financial results, of the following entities:

Name of the Company	Relationship
Kothari Products Limited	Holding Company



MUMBAI NEW DELHI CHENNAI BENGALURU HYDERABAD JAIPUR

KPL Exports Ltd.	Subsidiary
Kothari Products Singapore Pvt. Ltd.	Subsidiary
Sankhya Realtors Pvt. Ltd.	Associate
Haraparvati Realtors Pvt. Ltd.	Associate
Subhadra Realtors Pvt Ltd.	Associate
SPPL Hotels Pvt. Ltd.	Associate

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. (a) The consolidated unaudited financial results include the financial results of two subsidiaries (including one foreign subsidiary) which have been reviewed by their auditors, whose unaudited financial results reflects the total assets of ₹ 1,27,692 lakhs as at September 30, 2022, the total revenue of ₹ 24,531 lakhs and ₹ 57,747 lakhs, total net profit/(loss) after tax of ₹ 255 lakhs and ₹ 543 lakhs and total comprehensive profit/(loss) of ₹ 255 lakhs and ₹ 543 lakhs for the quarter and half year ended September 30, 2022, as considered in the Statement. The consolidated unaudited financial results also include the Group's share of net loss after tax of ₹ 319 lakhs and ₹ 567 lakhs and the total comprehensive profit of ₹ 2,602 lakhs and ₹ 2,602 lakhs for the quarter and half year ended September 30, 2022, as considered in the Statement, in respect of three associates, their financial results which have been reviewed by their auditors.
- (b) The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of ₹ 35 lakhs and ₹ (81) lakhs and the total comprehensive profit/(loss) of ₹ 35 lakhs and ₹ (81) lakhs for the quarter and half year ended September 30, 2022, as considered in the Statement, in respect of one associate, its financial results have been reviewed by us.
8. The consolidated financial results for the quarter and half year ended on September 30, 2021, included in the Statement, are based on published financial results for the period as jointly reviewed by us along with M/s. Rajiv Mehrotra & Associates., Chartered Accountants, vide our unmodified joint limited review report dated November 13, 2021.

For G. M. Kapadia & Co.
Chartered Accountants

Firm's Registration No: 104767W

Atul Shah

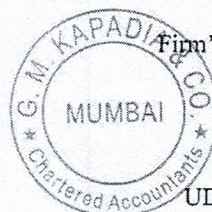
Atul Shah
Partner

Membership No: 39569

UDIN: 22039569BDALEJ5791

Place : Mumbai

Dated : November 14, 2022



G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

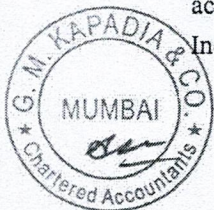
1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021, INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Review Report on unaudited standalone financial results for the quarter and half year ended on September 30, 2022 of Kothari Products Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Kothari Products Limited
Kanpur

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kothari Products Limited** ("the Company") for the quarter and half year ended September 30, 2022, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India,



MUMBAI NEW DELHI CHENNAI BENGALURU HYDERABAD JAIPUR

G. M. KAPADIA & CO.

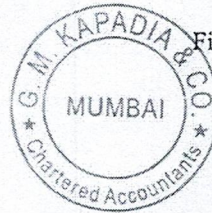
has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The standalone financial results for the quarter and half year ended on September 30, 2021, included in the Statement, are based on published financial results for the period as jointly reviewed by us along with M/s. Rajiv Mehrotra & Associates., Chartered Accountants, vide our unmodified joint limited review report dated November 13, 2021.

For G. M. KAPADIA & CO.

Chartered Accountants

Firm Registration No. 104767W



Atul Shah

Atul Shah

Partner

Membership No.039569

UDIN: 22039569BDAKMB6026

Place : Mumbai

Dated: November 14, 2022

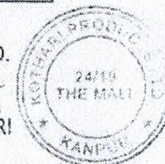
STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2022

PARTICULARS	(Rupees in Lacs)											
	Standalone						Consolidated					
	Quarter Ended			Six Months Ended			Quarter Ended			Six Months Ended		
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	UNAUDITED			UNAUDITED			UNAUDITED			UNAUDITED		
						AUDITED						AUDITED
I. Revenue from operations	7,873	8,148	19,691	16,021	82,596	107,900	32,403	41,365	75,566	73,768	232,258	339,685
II. Other income	638	722	392	1,360	2,000	3,534	1,133	1,020	467	2,153	2,605	4,584
III. Total Income (I + II)	8,511	8,870	20,083	17,381	84,596	111,434	33,536	42,385	76,033	75,921	234,863	344,269
IV. Expenses												
Cost of material consumed	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of stock-in-trade	7,739	7,923	19,120	15,662	81,725	106,738	32,506	40,850	74,225	73,356	230,405	336,934
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(449)	24	181	(425)	(53)	(532)	(943)	24	400	(919)	(53)	(532)
Employee benefit expense	73	70	66	143	129	269	138	159	137	297	270	560
Depreciation and amortisation expense	48	53	54	101	109	237	58	63	65	121	129	276
Finance Costs	135	119	631	254	1,509	2,304	371	280	877	651	1,923	3,186
Other Expenses	696	340	195	1,036	309	1,449	611	369	228	1,180	396	1,986
Total Expenses	8,242	8,529	20,247	16,771	83,728	110,465	32,941	41,745	75,932	74,686	233,070	342,410
V. Profit before Share of Profit/ (Loss) of Associates, Exceptional Items and Tax (III-IV)	269	341	(164)	610	868	969	595	640	101	1,235	1,793	1,859
VI. Share of Profit/ (Loss) of Associates (net of tax) accounted for using Equity Method	-	-	-	-	-	-	(284)	(364)	(331)	(648)	(695)	69
VII. Profit before Exceptional Items and Tax (V+VI)	269	341	(164)	610	868	969	311	276	(230)	587	1,098	1,928
VIII. Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
IX. Profit before Tax (VI-VII)	269	341	(164)	610	868	969	311	276	(230)	587	1,098	1,928
X. Tax Expense												
1. Current tax	150	173	(93)	323	236	313	197	215	(69)	412	430	435
2. Deferred tax	(3)	(120)	24	(123)	15	7	20	(145)	24	(125)	15	(118)
3. Excess/(Short) provision of tax relating to earlier years	-	-	#	-	104	138	#	(5)	#	(5)	109	143
XI. Profit/(Loss) for the period (IX-X)	122	288	(95)	410	513	511	94	211	(185)	305	544	1,468

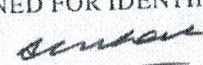
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 BY *G.M. Kapadia*
 G.M. KAPADIA & CO.
 MUMBAI.

For KOTIARI PRODUCTS LTD.

Deepak Kothari
 DEEPAK KOTHARI
 (C.M.D.)



XII. Other Comprehensive Income													
A. i) Items that will not be reclassified to profit or loss													
Share of Profit/(Loss) of Associates (net)	-	-	-	-	-	-	3,169	#	#	3,169	1	(1)	
ii) Income Tax relating to these Items	-	-	-	-	-	-	-	-	-	-	-	-	
B. i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
ii) Income Tax relating to these Items	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Comprehensive Income for the Period (Net of Tax)	-	-	-	-	-	-	3,169	#	#	3,169	1	(1)	
XIII. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (XI+XII)	122	288	(95)	410	513	511	3,263	211	(185)	3,474	545	1,467	
Profit/(Loss) for the period attributable to :-													
(i) Owners of the parent	122	288	(95)	410	513	511	3,263	211	(185)	3,474	545	1,467	
(ii) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-	
Other Comprehensive Income attributable to :-													
(i) Owners of the parent	-	-	-	-	-	-	-	-	-	-	-	-	
(ii) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-	
Total Comprehensive Income attributable to :-													
(i) Owners of the parent	122	288	(95)	410	513	511	3,263	211	(185)	3,474	545	1,467	
(ii) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-	
XIV. Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	
XV. Other Equity						91,890						105,318	
XVI. Earnings per Equity Share * :													
1. Basic	0.42	0.96	(0.32)	1.38	1.72	1.71	0.31	0.71	(0.62)	1.02	1.83	4.92	
2. Diluted	0.42	0.96	(0.32)	1.38	1.72	1.71	0.31	0.71	(0.62)	1.02	1.83	4.92	
* Amount less than Rs.50000/-													
*EPS is not annualised for the Quarter ended and Six Months ended.													
Notes:													
1 The aforesaid results have been reviewed by the Audit Committee and approved by the Board of Directors for release, at their respective meetings held on 14th November, 2022.													
2 The above results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016.													
3 The aforesaid results for the quarter and half year ended September 30, 2022 have been subjected to "Limited Review" by the Statutory Auditors of the Company and they have issued "Limited Review Report" for the same.													
4 The figures of the previous periods have been regrouped/recast wherever considered necessary to make them meaningful and comparable with the figures of the current periods.													
Place: Kanpur Date: 14.11.2022 FOR KOTHARI PRODUCTS LIMITED  (DEEPAK KOTHARI) CHAIRMAN & MANAGING DIRECTOR DIN: 00088973													

SIGNED FOR IDENTIFICATION
BY

G.M. KAPADIA & CO.
MUMBAI.

PART II												
STANDALONE AND CONSOLIDATED UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022												
PARTICULARS	Standalone						Consolidated					
	Quarter Ended			Six Months Ended		Year Ended	Quarter Ended			Six Months Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	UNAUDITED			UNAUDITED		AUDITED	UNAUDITED			UNAUDITED		AUDITED
Segment Revenue (including Inter Segment Revenue)												
a) Trading Items	8,272	8,669	19,760	16,941	84,041	110,170	33,297	42,184	75,711	75,481	234,308	343,005
b) Real Estate etc.	239	201	323	440	555	1,264	239	201	322	440	555	1,264
Total	8,511	8,870	20,083	17,381	84,596	111,434	33,536	42,385	76,033	75,921	234,863	344,269
Less : Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Net Sales/Income from operations	8,511	8,870	20,083	17,381	84,596	111,434	33,536	42,385	76,033	75,921	234,863	344,269
Segment Results [Profit (+)/Loss (-) before tax and interest]												
a) Trading Items	334	549	227	873	1,969	2,359	886	1,009	743	1,895	3,370	4,132
b) Real Estate etc.	80	(89)	240	(9)	408	914	(204)	(453)	(96)	(657)	(299)	982
Total	404	460	467	864	2,377	3,273	682	556	647	1,238	3,071	5,114
Less : Interest	135	119	631	254	1,509	2,304	371	289	877	651	1,923	3,186
Total Profit / (Loss) Before Tax	269	341	(164)	610	868	969	311	276	(230)	587	1,098	1,928
Segment Assets												
a) Trading Items	92,449	92,936	110,036	92,449	110,036	90,860	158,672	169,882	174,340	158,672	174,340	162,066
b) Real Estate etc.	14,160	14,788	14,634	14,160	14,634	14,687	14,160	14,788	32,940	14,160	32,940	14,687
Total Segment Assets	106,609	107,724	124,670	106,609	124,670	105,547	172,832	184,670	207,280	172,832	207,280	176,753
Segment Liabilities												
a) Trading Items	8,514	9,729	25,955	8,514	25,955	7,853	54,831	71,373	90,780	54,831	90,780	65,631
b) Real Estate etc.	2,810	2,833	3,839	2,810	3,839	2,820	2,810	2,833	3,838	2,810	3,838	2,820
Total Segment Liabilities	11,324	12,562	29,794	11,324	29,794	10,673	57,641	74,206	94,618	57,641	94,618	68,451

Place: Kanpur
Date: 14.11.2022

FOR KOTIARI PROMIS LIMITED

DEEPAK KOTIARI
CHAIRMAN & MANAGING DIRECTOR
DIN: 0008973

SIGNED FOR IDENTIFICATION
BY 
G.M. KAPADIA & CO.
MUMBAI.

UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Amount in Rs. Lacs)

PARTICULARS	SIX MONTHS ENDED 30/09/2022		SIX MONTHS ENDED 30/09/2021		SIX MONTHS ENDED 30/09/2021		SIX MONTHS ENDED 30/09/2021	
	STANDALONE		UNAUDITED		CONSOLIDATED		UNAUDITED	
(A) CASH FLOW FROM OPERATING ACTIVITIES:								
Net Profit before Tax		610		866		3,786		1,098
Adjustments for:								
- Depreciation	101		110		121		129	
- Finance Cost	254		1,307		631		1,220	
- Balance Writen off / Bad Debt	#		146		#		145	
- Provision for Doubtful debt			#				#	
- Exchange Transaction Reserve to Consolidation	(8)		36		3,143		75	
- Net Liquidated From (Loan) Fee	262		(94)		(47)		240	
- Fair Value Adjustment relating to Investment in Mutual Funds and Listed Securities	(3)		0		277		(96)	
- Lease Rent, Impact on Accounting of Security Deposits	(7)		(9)		13		0	
- Share of Net Profit of Associates & Joint Ventures accounted for using Equity Method	(7)		(9)		(2,521)		64	
- Net Profit on Sale of Property, Plant and Equipment	(7)		(9)		(6)		25	
- Net Profit on Sale of Investments	(80)		(49)		(22)		(145)	
- Dividend Income	(7)		(2)		(2)		(72)	
- Operating Profit/(Loss) before working capital changes		280		2,164		5,179		2,751
Adjustments for:								
- Trade Receivables & Others	4,523		66,746		21,135		40,120	
- Investments	(423)		(33)		(919)		(53)	
- Cash Generated from Operations		5,689		6,297		14,217		31,272
- Net Income Tax (paid) Refund		6,689		65,851		19,216		17,026
Net Cash flow from/(used in) Operating Activities		12,378		72,148		33,433		48,298
(B) CASH FLOW FROM INVESTING ACTIVITIES:								
- Purchase of Property, Plant and Equipment	(18)		(1)		(18)		(1)	
- Sale of Property, Plant and Equipment	13		13		13		48	
- Sale of Investment Property	471		06		516		06	
- Purchase of Investments - Others	(5,765)		(9,566)		(9,070)		(6)	
- Purchase of Investments - Subsidiary			202		154		262	
- Sale of Investment - Other	154		487		(4,024)		870	
- Loans to associate companies (Net)	(8)		186		208		72	
- Loans to others	113		343		597		72	
- Loans to subsidiary companies (Net)	800		343		208		72	
- Interest Received	1,161		2		2		2	
- Dividend Received	2		2		2		2	
Net Cash flow from/(used in) Investing Activities		3,072		72,177		11,627		7,603
(C) CASH FLOW FROM FINANCING ACTIVITIES:								
- Secured Loans from banks	4,648		5,794		12,807		4,815	
- Unsecured Loans	(5,728)		(1,307)		(4,664)		(4,815)	
- Finance Cost	(254)		(1,307)		(4,664)		(4,815)	
Net Cash flow from/(used in) Financing Activities		(1,334)		(1,307)		(1,307)		(1,307)
NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)								
Cash & Cash Equivalents - Opening Balance		1,613		1,375		2,053		4,305
Cash & Cash Equivalents - Closing Balance		1,375		1,300		4,025		3,000
		2,987		4,473		6,380		7,305

Place: Kanpur
Date: 14.11.2022

FOR KOTAK PAPER PRODUCTS LIMITED
(GODOWN KOTAKI)
CHAIRMAN & MANAGING DIRECTOR
DIN: 00088973

SIGNED FOR IDENTIFICATION
BY *Signature*
G.M. KAPADIA & CO.
MUMBAI.

UNAUDITED STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS & LIABILITIES AS AT 30TH SEPTEMBER 2022

(Rupees in Lacs)

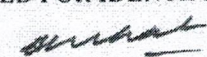
PARTICULARS	Standalone		Consolidated	
	AS AT 30.09.2022 UNAUDITED	AS AT 31.03.2022 AUDITED	AS AT 30.09.2022 UNAUDITED	AS AT 31.03.2022 AUDITED
ASSETS				
(1) Non-Current Assets				
(a) Property, Plant and Equipment	971	1,051	2,749	2,577
(b) Capital Work in Progress	-	-	-	-
(c) Investment Property	2,717	3,176	4,771	5,298
(d) Goodwill	-	-	-	-
(e) Other Intangible Assets	-	-	-	-
(f) Intangible Assets Under Development	-	-	-	-
(g) Biological Assets Other Than Bearer Plants	-	-	-	-
(h) Financial Assets	-	-	-	-
(i) Investments	56,188	50,842	14,105	4,925
(ii) Trade Receivables	-	-	-	-
(iii) Loans	5,679	5,671	5,679	5,671
(iv) Bank Deposits	-	-	-	-
(v) Other Financial Asset	184	113	285	5,679
(f) Deferred Tax Assets (Net)	81	-	204	122
(j) Other Non-Current Assets	1,872	1,948	2,034	1,997
(2) Current Assets				
(a) Inventories	1,215	791	1,710	791
(b) Financial assets	-	-	-	-
(i) Investments	835	835	1,055	950
(ii) Trade Receivables	14,942	19,172	103,968	126,268
(iii) Cash and Cash Equivalents	2,947	1,335	6,984	4,029
(iv) Bank Balances other than (iii) above	403	1,569	6,270	7,162
(v) Loans	16,175	16,288	4,016	-
(vi) Bank Deposits	-	-	-	-
(vii) Other Financial Asset	123	130	10,310	5,245
(c) Current Tax Assets (Net)	-	-	-	51
(d) Other Current Assets	2,273	2,626	8,692	5,988
TOTAL ASSETS (1 + 2)	106,609	105,547	172,832	176,753
EQUITY & LIABILITIES				
Equity				
(a) Equity Share capital	2,984	2,984	2,984	2,984
(b) Other Equity	92,301	91,890	112,207	105,318
(c) Non Controlling Interests	-	-	-	-
LIABILITIES				
(1) Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	7,068	2,515	25,274	25,296
(ii) Trade payables	-	-	-	-
(iii) Other Financial Liabilities	166	168	166	168
(b) Provisions	-	-	-	-
(c) Deferred Tax Liabilities (Net)	-	43	-	43
(d) Other Non Current Liabilities	-	-	-	-
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	770	6,403	4,983	8,974
(ii) Trade Payables	-	-	-	-
(a) Total Outstanding Dues of Micro and Small Enterprises	-	-	-	-
(b) Total Outstanding Dues of Creditors other than Micro and Small Enterprises	2,029	1,003	25,677	31,260
(iii) Other Financial Liabilities	543	99	708	295
(b) Other Current Liabilities	472	362	494	438
(c) Provisions	-	-	-	1,897
(d) Current Tax Liabilities (Net)	276	80	339	80
TOTAL EQUITY & LIABILITIES	106,609	105,547	172,832	176,753

Place: Kanpur
 Date: 14.11.2022

FOR KOTIARI PRODUCTS LIMITED

 DEEPAK KUMAR
 CHAIRMAN & MANAGING DIRECTOR
 DIN: 0008973



SIGNED FOR IDENTIFICATION
 BY

 G.M. KAPADIA & CO.
 MUMBAI.