

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ZOOM INDUSTRIAL SERVICES LIMITED

1. We have reviewed the accompanying Unaudited Standalone Financial Results ('the Statement') of **ZOOM INDUSTRIAL SERVICES LIMITED ("the Company")**, for the quarter ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules 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 in accordance with the Revised 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. 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 specified under section 143(10) of the Companies Act, 2013, 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. Other Matters

- i) No confirmation in respect of the following was provided to us, hence we are unable to comment on the carried forward balance of the same-
- | | |
|-----------------------------|-----------------------|
| Long Term borrowings | - Rs. 12,27,88,730.00 |
| Other Long Term Liabilities | - Rs. 1,47,60,000.00 |

Management has represented that the borrowings are payable at their respective carrying amount.



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M. RAGHUNATH & CO.

Chartered Accountants

- ii) Following investments valued in aggregate at Rs. 30,51,533.54 are identified as held physically and are yet to be dematerialized.

Particulars	Share	Amount in INR.
Hindustan Development Corporation Ltd	1,000.00	50,250.00
Transport Corp. of India Ltd	11.00	1,283.54
Om Sanmati Realty Pvt Ltd	100,000.00	1,000,000.00
Tara Holding Ltd.	4,000.00	2,000,000.00

The relevant physical share certificates are not traceable hence we are unable to comment whether the same is held in the name of the company. In the absence of dematerialization of the shares, transfer of the said shares will not be possible.

Our report on the Statement is not modified in respect of this matter.

Based on our review conducted as above, except for the effects / possible effects of the matters as stated in Paragraph 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 Accounting Standard 25 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For M Raghunath & Co.
Chartered Accountants

Place: - Kolkata
Date: - 08.07.2024
UDIN: 24056282 BKA FEA 1705


Surendra Joshi
(Partner)
(MRN: -056282)

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Statement of Standalone Audited Financial Results for the Three months and year ended March 31, 2024

Particulars	Three months ended				Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23	
	Unaudited	Unaudited	Unaudited	Audited	Audited	
I. Revenue from Operations	50294.21	3629.42	21674.44	95384.03	76403.52	
II. Other Income	90439.72	8.42	11567.47	92852.90	13333.42	
III. Total Income (I + II)	140733.93	3637.84	33241.91	188236.93	89736.94	
IV. Expenses						
Technical Consultancy Expense	3575.00	3350.00	29500.00	41675.00	29500.00	
Changes in Inventory	0.00	0.00	757.50	543.16	757.50	
Employee Benefits Expense	101.08	98.89	111.76	399.38	303.20	
Finance Costs	3048.33	1605.00	1973.20	5793.33	10835.25	
Depreciation and Amortisation Expenses	374.12	378.23	370.01	1504.71	1007.25	
Other Expenses	67235.20	215.81	41311.25	67841.52	41995.07	
Total Expenses	74333.73	5647.93	74023.71	117757.09	84398.27	
V. Profit / (Loss) before tax (III - IV)	66400.19	-2010.09	-40781.80	70479.84	5338.68	
VI. Tax Expense						
(1) Current Tax	11244.62	0.00	0.00	11244.62	0.00	
(2) Deferred Tax	249.74	0.00	0.00	249.74	0.00	
	11494.37	0.00	0.00	11494.37		
VII. Profit/(Loss) for the period (V - VI)	54905.83	-2010.09	-40781.80	58985.47	5338.68	
VIII. Earnings per Equity share						
Basic (in Rupees)	21.02	-0.77	-15.62	22.59	2.04	
Diluted (in Rupees)	21.02	-0.77	-15.62	22.59	2.04	

Date: 08/07/2024
Place: Kolkata

For and on behalf of Board of Directors

Dwijendra Prasad Mukherjee

Dwijendra Prasad Mukherjee
(Managing Director)
DIN - 07792869



ZOOM INDUSTRIAL SERVICES LIMITED
Registered Office: 113, Park Street, 7th Floor, Kolkata-700016
Tel: +91-033-40091200
Email: cs@zisl.co.in
CIN: L74140WB1981PLC033392

Statement of Standalone Audited Assets and Liabilities as at March 31, 2024

Figure's in INR Thousand		
Particulars	As at 31st March, 2024	As at 31st March, 2023
EQUITY AND LIABILITIES		
(1) Shareholders Fund		
(a) Share capital	26115.20	26115.20
(b) Reserves and Surplus	204300.78	145315.30
	230415.98	171430.50
(2) Non Current Liabilities		
(a) Long Term Borrowings	290256.73	305195.78
(b) Other Long Term Liabilities	249.74	-
(c) Other Long Term Liabilities	14760.00	50439.20
	305266.47	355634.97
(3) Current Liabilities		
(a) Short Term Borrowings	610.00	-
(b) Trade Payables		-
(A) Total outstanding dues of Micro enterprises; and		
(B) Total outstanding dues of creditors other than micro enterprise and small enterprises	0.75	5250.00
(c) Other Current Liabilities	29622.79	160.13
(d) Short Term Provisions	11444.62	200.00
	41678.17	5610.13
TOTAL	577360.61	532675.61
ASSETS		
(1) Non Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant and Equipment	10115.99	11620.70
(b) Non Current Investments	427855.54	387359.70
	437971.53	398980.40
(2) Current Assets		
(a) Inventories	1812.05	2348.88
(b) Trade Receivables		24191.46
(c) Cash & Cash Equivalents	50672.45	20661.30
(d) Short Term Loans and Advances	65877.15	80910.20
(e) Other Current Assets	21027.43	5583.35
	139389.09	133695.20
TOTAL	577360.61	532675.61

Date: 08/07/24
Place: Kolkata

For and on behalf of Board of Directors

Dwijendra Prasad Mukherjee

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(Managing Director)
DIN - 07792869



ZOOM INDUSTRIAL SERVICES LTD
CIN : L74140WB1981PLC033392
Address : 113, Park Street, 7th Floor Kolkata -700016
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

Figure's in INR Thousand

Particulars	As at 31st March 2024	As at 31st March 2023
A Cash flows from Operating Activities		
Profit before tax	70479.84	5338.68
Adjustments:		
Depreciation	1504.71	1007.25
Advance Written Off	26191.46	40823.53
Interest income	-73.55	-229.30
Interest on fixed Deposit	-	-1710.69
Interest and financing charges	5793.33	10835.25
Provision for expenses	-	-
Dividend	-20.42	-7.72
Profit on sale of Security	-16316.21	-10798.08
Operating cash flows before working capital changes	87559.16	45258.92
Adjustments for		
Decrease/ (Increase) in Inventories	536.83	738.17
Decrease/(Increase) in Trade Receivables	-	3277.58
Decrease/(Increase) in Short Term Loans & Advances	15033.05	33821.64
Decrease/(Increase) in Other Current Assets	-17444.08	-3492.93
(Decrease)/Increase in Trade Payables	-5249.25	5220.00
(Decrease)/Increase in Current Liabilities	41317.28	-7494.29
Cash generated from operations	121752.99	77329.08
Income-tax (paid)	11494.37	0.00
Net cash from Operating Activities	110258.62	77329.08
B Cash flows from Investing Activities		
Sale/Purchase of Share & Securites	-40495.84	-11758.66
Dividend Income	20.42	7.72
Interest on fixed Deposit	-	1710.69
Sale/Purchase of PPE	-	-12627.95
Profit on sale of Investments	16316.21	10798.08
Interest received	73.55	229.30
Net cash from Investing Activities	-24085.65	-11640.82
C Cash flows from Financing Activities		
Increase in Provisions	-	-
Change in Other Financial Liabilities	-50368.50	-88709.28
Finance Charges	-5793.33	-10835.25
Net cash from Financing Activities	-56161.84	-99544.53
Net increase in Cash and cash equivalents	30011.14	-33856.26
Cash and cash equivalents at the beginning of the year	20661.30	54517.57
Cash and cash equivalents at the end of the year	50672.45	20661.30
Cash and cash equivalents	50672.45	20661.30

Date: 08/07/2024
Place : Kolkata

For and on behalf of Board of Directors

Dwijendra Prosad Mukherjee.

Dwijendra Prosad Mukherjee
Managing Director
DIN - 07792869



Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 08/07/24. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.
2. Same accounting policies are followed in the interim financial statements as those followed in the most recent annual financial statements.
3. Figures for the previous period have been regrouped/reclassified wherever necessary, to confirm to current period classification.
4. The main source of income of the company is Technical Consultancy fees.
5. The Consolidated financial results of the Company comprising the Company and results of its Associate- SPML India Limited.
6. Pursuant to Taxation Laws (Amendment) Bill 2019, passed on 25th November 2019, the company had exercised the option permitted u/s 115BAA of the Income Tax Act, 1961 to compute income tax at revised rate (i.e. 25.168%) from financial year 2021-22.

For and on behalf of Board of Directors of

Zoom Industrial Services Limited

Place: Kolkata

Dated: 08/07/24

Dwijendra Prosad Mukherjee



Dwijendra Prosad Mukherjee
(Managing Director)