

**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 Profit & Loss Account ('the Statement') of **ZOOM INDUSTRIAL SERVICES LIMITED ("the Company")**, for the quarter ended June 30, 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-

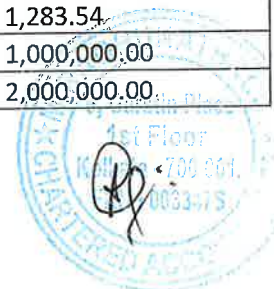
Long Term borrowings	- Rs. 12,27,88,730.00
Other Long Term Liabilities	- Rs. 1,47,60,000.00

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

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

Particulars	No. of 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

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# M. RAGHUNATH & CO.

Chartered Accountants

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.

Place: - Kolkata

Date: 08-07-2024

UDIN: 24056282BKAFD28284

For M Raghunath & Co.  
Chartered Accountants  
FRN: -003347S



Surendra Joshi  
(Partner)  
(MRN: -056282)

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**Statement of Standalone Unaudited Financial Results for the Three months and Six months ended June 30, 2024**

Particulars	Three months ended			Year ended	
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24	
	Unaudited	Unaudited	Unaudited	Audited	
I. Revenue from Operations	-	50294.21	29713.62		95384.03
II. Other Income	60.83	90439.72	-		92852.90
III. Total Income (I+II)	60.83	140733.93	29713.62		188236.93
IV. Expenses					
Technical Consultancy Expense	-	3575.00	27400.00		41675.00
Changes in Inventory	-	-	-		543.16
Employee Benefits Expense	100.00	101.08	101.63		399.38
Finance Costs	0.04	3048.33	1140.00		5793.33
Depreciation and Amortisation Expenses	374.12	374.12	374.12		1504.71
Other Expenses	148.74	67235.20	104.86		67841.52
Total Expenses	622.90	74333.73	29120.62		117757.09
V. Profit / (Loss) before tax (III-IV)	-562.07	66400.19	593.01		70479.84
VI. Tax Expense					
a. Current Tax	-	11244.62	-		11244.62
b. Deferred Tax	-	249.74	-		249.74
VII. Profit/(Loss) after Tax (V-VI)	-562.07	11494.37	593.01		11494.37
		54905.83			58985.47
Paid-up Equity Share Capital (par value of Rs. 10/- each)	2611.52	2611.52	2611.52		2611.52
VIII. Earnings per Equity share					
Basic (in Rupees)	(0.22)	21.02	0.23		22.59
Diluted (in Rupees)	(0.22)	21.02	0.23		22.59

Date: 08/07/2024  
Place: Kolkata

For Zoom Industrial Services Limited

*Dwijendra Prasad Mukherjee*

Dwijendra Prasad Mukherjee  
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 25<sup>th</sup> 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: 08/07/2024

Dwijendra Prosad Mukherjee



**Dwijendra Prosad Mukherjee**  
**(Managing Director)**