

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 September 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 people 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. 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 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: - 14.11.2024
UDIN: 24056282BKAFHY6075



Surendra Joshi
(Partner)
(MRN: -056282)

Ashoka Chambers, First Floor,
6, Garstin Place, Kolkata-700001
e-mail- mraghunathcokolkata@gmail.com
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ZOOM INDUSTRIAL SERVICES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **ZOOM INDUSTRIAL SERVICES LIMITED ("the Company")** and its Associate Company, for the quarter and six months ended September 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 issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. The Statement includes the result of the following entities:
a. Zoom Industrial Services Limited
b. SPML India Limited

5. Based on our review conducted and procedure performed 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 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.



M.RAGHUNATH & CO.

Chartered Accountants

6. The Consolidated unaudited financial results include the interim financial results of SPML India Limited (Associate) which have not been reviewed by us, whose interim financial results reflect total assets of Rs. 3094.65 (figure in Lakhs) as at 30th September 2024, revenue of Rs. NIL (figure in lakhs) for the quarter and six months ended September 30, 2024, total net loss after tax of Rs. 3.02 Lakhs for the quarter and six months ended September 30, 2024 and total comprehensive loss of Rs. 3.02 Lakhs for the quarter and six months ended September 30, 2024 as considered in the statement. These financial results and other financial information have been audited by other auditors, whose financial results, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these associate, is based solely on the reports of such other auditors.

Our Conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

Place: - Kolkata

Date: - 14.11.2024

UDIN: 24056282BKAFIA8165

For M Raghunath & Co.
Chartered Accountants



Surendra Joshi
(Partner)
(MRN: -056282)

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 Unaudited Consolidated Assets and Liabilities as at September 30, 2024

Particulars	Figure's in Thousand	
	As at 30th Sep, 2024	As at 31st Mar, 2024
EQUITY AND LIABILITIES		
(1) Shareholders Fund		
(a) Share capital	26115.20	26115.20
(b) Reserves and Surplus	235630.27	204377.94
TOTAL EQUITY	261745.47	230493.14
(2) Non Current Liabilities		
(a) Long Term Borrowings	426256.73	290256.73
(b) Other Long Term Liabilities	249.74	249.74
(c) Other Long Term Liabilities	14760.00	14760.00
	441266.47	305266.47
Current liabilities		
(a) Short Term Borrowings	610.00	610.00
(b) Trade Payables		
(A) Total outstanding dues of Micro enterprises; and	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprise and small enterprises	0.75	0.75
(c) Other Current Liabilities	21821.98	29622.79
(d) Short Term Provisions	10627.70	11444.62
	33060.43	41678.17
TOTAL LIABILITIES	474326.90	346944.64
TOTAL EQUITY AND LIABILITIES	736072.37	577437.77
ASSETS		
Non-current assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant and Equipment	9363.64	10115.99
(b) Non Current Investments	649944.44	428137.93
	659308.08	438253.92
Current Assets		
(a) Inventories	1606.83	1606.83
(b) Trade Receivables	0.00	0.00
(c) Cash & Cash Equivalents	800.95	50672.45
(d) Short Term Loans and Advances	65877.15	65877.15
(e) Other Current Assets	8479.36	21027.43
	76764.29	139183.86
TOTAL ASSETS	736072.37	577437.77

Date: 14.11.2024
Place: Kolkata

For and on behalf of Board of Directors
Dwijendra Prosad Mukherjee
Dwijendra Prosad Mukherjee
(Managing Director)

DIN - 07792869



Statement of Unaudited Consolidated Financial Results for the Three months and Six months ended September 30, 2024

Figure's in Thousand

Particulars	Three months ended			Six months ended		Year ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue						
a. Revenue from Operations	44888.77	0.00	11746.79	44888.77	41460.41	95384.03
b. Other Income	194.25	60.83	2404.75	255.08	2404.75	92852.90
Total Income	45083.02	60.83	14151.54	45143.86	43865.16	188236.93
2. Expenses						
a. Technical Consultancy Expense	0.00	0.00	7350.00	0.00	34750.00	41675.00
b. Changes in Inventory	0.00	0.00	543.16	0.00	543.16	543.16
b. Employee Benefits Expense	100.00	100.00	97.78	200.00	199.41	399.36
c. Finance Costs	11568.78	0.04	0.00	11568.81	1140.00	5793.33
d. Depreciation and Amortisation Expenses	378.23	374.12	378.23	752.35	752.35	1504.71
e. Other Expenses	1025.82	148.74	285.65	1174.56	380.51	68532.72
	13072.83	622.90	8654.81	13695.73	37775.43	118448.30
3. Share of Profit/(Loss) from Associates	-72.89	-122.91	-57.60	-195.80	-133.03	-241.74
3. Profit / (Loss) before tax (1 - 2 + 3)	31937.30	-684.98	5439.13	31252.33	5956.70	69546.90
4. Tax Expense						
a. Current Tax	0.00	0.00	0.00	0.00	0.00	11244.62
b. Deferred Tax	0.00	0.00	0.00	0.00	0.00	249.74
	0.00	0.00	0.00	0.00	0.00	11494.37
5. Profit/(Loss) after Tax (3 - 4)	31937.30	-684.98	5439.13	31252.33	5956.70	58052.53
6. Other Comprehensive Income/(Expense)						
Items that will not be reclassified to Profit or Loss						
- Gain/(Loss) on fair value of defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
- Income Tax relating to above	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income/(Expense)	0.00	0.00	0.00	0.00	0.00	0.00
7. Total Comprehensive Income/(Expense) for the period (5 + 6)	31937.30	-684.98	5439.13	31252.33	5956.70	58052.53
8. Paid-up Equity Share Capital (par value of Rs. 10/- each)	26,11,520.00	26,11,520.00	26,11,520.00	26,11,520.00	26,11,520.00	26,11,520.00
11. Earnings per Equity share						
Earnings per Equity share (Basic and Diluted) (in Rupees)	12.23	(0.26)	2.08	11.97	2.28	22.23

Date:14.11.2024
Place: Kolkata

For and on behalf of Board of Directors

Dwijendra Prosad Mukherjee

Dwijendra Prosad 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 Consolidated Unaudited Cash Flow Statement for the 2nd Quarter & Half year ended at September 30, 2024

Particulars	Figure's in Thousand	
	As at 30th September 2024	As at 31st March 2024
A Cash flows from operating activities		
Profit before tax	31252.33	69546.90
Adjustments:		
Depreciation	752.35	1504.71
Advance Written Off	-	26191.46
Interest income	-	-73.55
Interest on fixed Deposit	-	-
Interest and financing charges	11568.81	5793.33
Provision for expenses	-	-
Dividend	-	-20.42
Profit on sale of Security	-255.08	-15625.01
Operating cash flows before working capital changes	<u>43318.41</u>	<u>87317.42</u>
Adjustments for		
Decrease/ (Increase) in inventories	0.00	742.05
Decrease/(Increase) in Trade Receivables	0.00	0.00
Decrease/(Increase) in Short term loans & Advances	0.00	15033.05
Decrease/(Increase) in Other Current Assets	12548.07	-17444.08
(Decrease)/Increase in Trade payables	0.00	-5249.25
(Decrease)/Increase in Current Liabilities	-7800.82	41317.28
Cash generated from operations	<u>48065.67</u>	<u>121716.48</u>
Income-tax (paid)	-	11494.37
Net cash from operating activities(A)	<u>48065.67</u>	<u>110222.11</u>
B Cash flows from investing activities		
Sale/Purchase of Share & Securities	-221806.51	-39768.12
Dividend Income	0.00	20.42
Interest on fixed Deposit	0.00	0.00
Sale/Purchase of PPE	0.00	0.00
Profit on sale of Investments	255.08	15625.01
Interest received	0.00	73.55
Net cash from investing activities(B)	<u>-221551.43</u>	<u>-24049.14</u>
C Cash flows from financing activities		
Increase in Provisions	-8,16,924	-
Change in Other Financial Liabilities	136000.00	-50368.50
Finance Charges	-11568.81	-5793.33
Net cash from financing activities(C)	<u>123614.26</u>	<u>-56161.84</u>
Net increase in cash and cash equivalents(A+B+C)	-49871.50	30011.14
Cash and cash equivalents at the beginning of the year	50672.45	20661.30
Cash and cash equivalents at the end of the year	<u>800.95</u>	<u>50672.44</u>
Cash and cash equivalents	<u>800.95</u>	<u>50672.45</u>

Date: 14.11.2024

Place: Kolkata

For and on behalf of Board of Directors

Dwijendra Prosad Mukherjee

Dwijendra Prosad Mukherjee
(Managing Director)
DIN - 07792869



ZOOM INDUSTRIAL SERVICES LIMITED
Registered Office: 113, Park Street, 7th Floor, Kolkata-700016
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CIN: L74140WB1981PLC033392

Statement of Standalone Unaudited Assets and Liabilities as at September 30, 2024

Figure's in INR Thousand

Particulars	As at 30th Sep, 2024	As at 31st Mar, 2024
I. EQUITY AND LIABILITIES		
(1) Shareholders' Fund		
(a) Share capital	26115.20	26115.20
(b) Reserves and Surplus	235748.90	204300.78
	261864.10	230415.98
(2) Non-current liabilities		
(a) Long Term Borrowings	426256.73	290256.73
(b) Deferred tax Liability	249.74	249.74
(c) Other Long Term Liabilities	14760.00	14760.00
	441266.47	305266.47
(3) Current liabilities		
(a) Short Term Borrowings	610.00	610.00
(b) Trade Payables		
(A) Total outstanding dues of Micro enterprises;and	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprise and small enterprises	0.75	0.75
(c) Other Current Liabilities	21821.98	29622.79
(d) Short Term Provisions	10627.70	11444.62
	33060.43	41678.17
TOTAL	736191.00	577360.61
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	9363.64	10115.99
(b)Non Current Investments	649857.85	427855.54
	659221.48	437971.53
(2) Current Assets		
(a) Inventories	1812.05	1812.05
(b)Trade Receivables	0.00	0.00
(c) Cash & Cash Equivalents	800.95	50672.45
(d) Short Term Loans and Advances	65877.15	65877.15
(e) Other Current Assets	8479.36	21027.43
	76969.52	139389.09
TOTAL	736191.00	577360.61

Date: 14.11.2024

Place: Kolkata

For Zoom Industrial Services Limited

Dwijendra Prosad Mukherjee

Dwijendra Prosad Mukherjee
(Managing Director)

DIN: 07792869



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

Figure's in INR Thousand

Particulars	Three months ended			Six months ended		Year ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from Operations	44888.77	0.00	11746.79	44888.77	41460.41	95384.03
II. Other Income	194.25	60.83	2404.75	255.08	2404.75	92852.90
III. Total Income (I + II)	45083.02	60.83	14151.54	45143.86	43865.16	188236.93
IV. Expenses						
Technical Consultancy Expense	0.00	0.00	7350.00	0.00	34750.00	41675.00
Changes in Inventory	0.00	0.00	543.16	0.00	543.16	543.16
Employee Benefits Expense	100.00	100.00	97.78	200.00	199.41	399.38
Finance Costs	11568.78	0.04	0.00	11568.81	1140.00	5793.39
Depreciation and Amortisation Expenses	378.23	374.12	378.23	752.35	752.35	1504.71
Other Expenses	1025.82	148.74	285.65	1174.56	390.51	67841.52
Total Expenses	13072.83	622.90	8654.81	13695.73	37775.43	117757.09
V. Profit / (Loss) before tax (III - IV)	32010.19	-562.07	5496.72	31448.13	6089.73	70479.84
VI. Tax Expense						
(1) Current Tax	0.00	0.00	0.00	0.00	0.00	11244.62
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	249.74
	0.00	0.00	0.00	0.00	0.00	11494.37
VII. Profit/(Loss) for the period (V - VI)	32010.19	-562.07	5496.72	31448.13	6089.73	58985.47
VIII. Earnings per Equity share						
Basic (in Rupees)	12.26	(0.22)	2.10	12.04	2.33	22.59
Diluted (in Rupees)	12.26	(0.22)	2.10	12.04	2.33	22.59

Date: 14.11.2024
Place: Kolkata

Dwijendra Prosad Mukherjee
Dwijendra Prosad Mukherjee
(Managing Director)
DIN - 07792869

For and on behalf of Board of Directors



ZOOM INDUSTRIAL SERVICES LIMITED

Registered Office: 113, Park Street, 7th Floor, Kolkata-700016

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CIN: L74140WB1981PLC033392

Statement of Standalone Unaudited Cash Flow Statement for the 2nd Quarter & Half year ended at September 30, 2024

Particulars	Figure's in INR Thousand	
	As at 30th September 2024	As at 31st March 2024
A Cash flows from operating activities		
Profit before tax	31448.13	70479.84
Adjustments:		
Depreciation	752.35	1504.71
Advance Written Off	-	26191.46
Interest income	-	-73.55
Interest on fixed Deposit	-	-
Interest and financing charges	11568.81	5793.33
Provision for expenses	-	-
Dividend	-	-20.42
Profit on sale of Security	-255.08	-16316.21
Operating cash flows before working capital changes	<u>43514.21</u>	<u>87559.16</u>
Adjustments for		
Decrease/ (Increase) in inventories	0.00	536.83
Decrease/(Increase) in Trade Receivables	0.00	0.00
Decrease/(Increase) in Short term loans & Advances	0.00	15033.05
Decrease/(Increase) in Other Current Assets	12548.07	-17444.08
(Decrease)/Increase in Trade payables	0.00	-5249.25
(Decrease)/Increase in Current Liabilities	-7800.82	41317.28
	<u>-</u>	<u>-</u>
Cash generated from operations	<u>48261.47</u>	<u>121752.99</u>
Income-tax (paid)	-	11494.37
Net cash from operating activities(A)	<u>48261.47</u>	<u>110258.62</u>
B Cash flows from investing activities		
Sale/Purchase of Share & Securities	-222002.31	-40495.84
Dividend Income	0.00	20.42
Interest on fixed Deposit	0.00	0.00
Sale/Purchase of PPE	0.00	0.00
Profit on sale of Investments	255.08	16316.21
Interest received	0.00	73.55
Net cash from investing activities(B)	<u>-221747.23</u>	<u>-24085.65</u>
C Cash flows from financing activities		
Increase in Provisions	-8,16,924	-
Change in Other Financial Liabilities	136000.00	-50368.50
Finance Charges	-11568.81	-5793.33
Net cash from financing activities(C)	<u>123614.26</u>	<u>-56161.84</u>
Net increase in cash and cash equivalents(A+B+C)	<u>-49871.50</u>	<u>30011.14</u>
Cash and cash equivalents at the beginning of the year	<u>50672.45</u>	<u>20661.30</u>
Cash and cash equivalents at the end of the year	<u>800.95</u>	<u>50672.44</u>
Cash and cash equivalents	<u>800.95</u>	<u>50672.45</u>

0.00
0.00Date: 14.11.2024
Place: Kolkata

For and on behalf of Board of Directors

Dwijendra Prosad Mukherjee

Dwijendra Prosad Mukherjee
(Managing Director)
DIN - 07792869