

# M.RAGHUNATH & CO.

Chartered Accountants

## 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 December 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) 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 Shares	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

As explained to us, an e-mail was sent for issue of duplicate share certificate to Om Sanmati Realty Pvt Ltd and Transport Corp. of India Ltd, for which no response has been received by the Company. Hindustan Development Corporation Ltd and Tara Holding Ltd. are also not traceable.

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6, Garstin Place, Kolkata-700001  
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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: - 12.02.2025  
UDIN: 25056282BMILJO3397

For M Raghunath & Co.  
Chartered Accountants



Surendra Joshi  
(Partner)  
(MRN: -056282)

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6, Garstin Place, Kolkata-700001  
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**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 Unaudited Financial Results for the Three months and Six months ended December 31, 2024**

Particulars	Figure's in INR Thousand					
	Three months ended		Nine months ended		Year ended	
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from Operations	7357.42	44888.77	3629.42	52246.20	45089.83	95384.03
II. Other Income	11127.88	194.25	8.42	11382.96	2413.17	92852.90
<b>III. Total Income (I+II)</b>	<b>18485.30</b>	<b>45083.02</b>	<b>3637.84</b>	<b>63629.16</b>	<b>47503.00</b>	<b>188236.93</b>
<b>IV. Expenses</b>						
Technical Consultancy Expense	0.00	0.00	3350.00	0.00	38100.00	41675.00
Changes in Inventory	0.00	0.00	0.00	0.00	543.16	543.16
Employee Benefits Expense	104.01	100.00	98.89	304.01	298.30	399.38
Finance Costs	6970.98	11568.78	1605.00	18539.70	2745.00	5793.33
Depreciation and Amortisation Expenses	378.23	378.23	378.23	1130.59	1130.59	1504.71
Other Expenses	740.45	1025.82	215.81	1915.11	606.31	67841.52
<b>Total Expenses</b>	<b>8193.68</b>	<b>13072.83</b>	<b>5647.93</b>	<b>21889.41</b>	<b>43423.36</b>	<b>117757.09</b>
<b>V. Profit / (Loss) before tax (III - IV)</b>	<b>10291.62</b>	<b>32010.19</b>	<b>-2010.09</b>	<b>41739.75</b>	<b>4079.64</b>	<b>70479.84</b>
<b>VI. Tax Expense</b>						
(1) Current Tax	10542.10	0.00	0.00	10542.10	0.00	11244.62
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	249.74
	10542.10	0.00	0.00	10542.10	0.00	11494.37
<b>VII. Profit/(Loss) for the period (V- VI)</b>	<b>-250.48</b>	<b>32010.19</b>	<b>-2010.09</b>	<b>31197.65</b>	<b>4079.64</b>	<b>58985.47</b>
<b>VIII. Earnings per Equity share</b>						
Basic (in Rupees)	-0.10	12.26	-0.77	11.95	1.56	22.59
Diluted (in Rupees)	-0.10	12.26	-0.77	11.95	1.56	22.59

Date: 12.02.2025  
Place: Kolkata

For and on behalf of Board of Directors

Manoj Kumar Digga  
(Director)  
DIN - 01090626



**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 12.02.2025. 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 last financial year.

For and on behalf of Board of Directors

**Zoom Industrial Services Limited**

Place: Kolkata

Dated: 12.02.2025



**Manoj Kumar Digga**

**(Director)**

**DIN: 01090626**



## 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 Unaudited Consolidated Financial Results ('the Statement') of **ZOOM INDUSTRIAL SERVICES LIMITED** ("the Company") and its Associate Companies, for the quarter ended December 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 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 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.

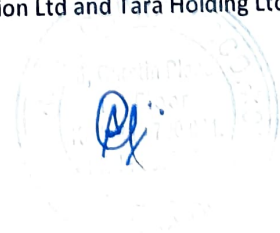
4. The Statement includes the result of the following entities:
- Zoom Industrial Services Limited
  - SPML India Limited

5. **Other Matters**

- i) 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

As explained to us, an e-mail was sent for issue of duplicate share certificate to Om Sanmati Realty Pvt Ltd and Transport Corp. of India Ltd, for which no response has been received by the Company. Hindustan Development Corporation Ltd and Tara Holding Ltd.



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Chartered Accountants

are also 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.**

6. Based on our review conducted and procedure performed as stated in paragraph 3 above, except for the effects / possible effects of the matters as stated in Paragraph 5 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.
7. The Consolidated unaudited financial results includes the interim financial results of SPML India Limited (Associate) which have not been reviewed by us, whose interim financial results reflect total revenue of Rs. NIL (figure in lakhs) for the quarter ended December 31, 2024, total net loss after tax of Rs. 49.01 Lakhs for the quarter ended December 31, 2024 and total comprehensive loss of Rs. 49.01 Lakhs for the quarter ended December 31, 2024 as considered in the result. 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: - 12.02.2025

UDIN: 25056282BMILJP3360

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@zisi.co.in  
CIN: L74140WB1981PLC033392

Statement of Unaudited Consolidated Financial Results for the Three months and Nine months ended December 31, 2024

Particulars	Three months ended				Nine months ended				Year ended	
	31-Dec-24	30-Sep-24	31-Dec-23		31-Dec-24	31-Dec-23			31-Mar-24	
	Unaudited	Unaudited	Unaudited		Unaudited	Unaudited			Audited	
I. Revenue from Operations	7357.42	44888.77	3629.42		52246.20	45089.83			95384.03	
II. Other Income	11127.88	194.25	8.42		11382.96	2413.17			92852.90	
III. Total Income (I + II)	18485.30	45083.02	3637.84		63629.16	47503.00			188236.93	
IV. Expenses										
Technical Consultancy Expense	0.00	0.00	3350.00		0.00	38100.00			41675.00	
Changes in Inventory	0.00	0.00	0.00		0.00	543.16			543.16	
Employee Benefits Expense	104.01	100.00	98.89		304.01	298.30			399.38	
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Other Expenses	740.45	1025.82	215.81		1915.11	606.31			6852.72	
Total Expenses	8193.68	13072.83	5647.93		21889.41	43423.36			118448.30	
V. Share of Profit and Loss from Associates	-1181.19	-72.89	28.68		-1376.88	44.34			-241.74	
VI. Profit / (Loss) before tax (III - IV + V)	9110.43	31937.30	-1981.41		40362.87	4123.99			69546.90	
VII. Tax Expense										
(1) Current Tax	10542.10	0.00	0.00		10542.10	0.00			11244.62	
(2) Deferred Tax	0.00	0.00	0.00		0.00	0.00			249.74	
VIII. Profit/(Loss) for the period (VI - VII)	10542.10	0.00	0.00		10542.10	0.00			11494.37	
	-1431.67	31937.30	-1981.41		29820.77	4123.99			58052.53	
IX. Earnings per Equity share										
Basic (in Rupees)	-0.55	12.23	-0.76		11.42	1.58			22.23	
Diluted (in Rupees)	-0.55	12.23	-0.76		11.42	1.58			22.23	

For Zoom Industrial Services Limited  
  
Manoj Kumar Datta  
(Director)  
DIN : 01090626



Date: 12.02.2025  
Place: Kolkata

**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 12.02.2025. 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 last financial year.

For and on behalf of Board of Directors

**Zoom Industrial Services Limited**

Place: Kolkata

Dated: 12.02.2025



**Manoj Kumar Digga**

**(Director)**

**DIN: 01090626**