

May 30, 2022

To,
The Manager
Listing Department,
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Dear Sir/ Madam,

Trading Symbol: ZOTA

Sub: Outcome of Board Meeting held on Monday, May 30, 2022

Ref.: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we Zota Health Care Limited (the “Company”) would like to inform you that the Board of Directors of the Company in its Meeting held on Monday, May 30, 2022 at 11:00 A.M. at the registered office of the Company situated at Zota House, 2/896, Hira Modi Street, Sagrapura, Surat – 395002, Gujarat, have *inter alia*, discussed and approved the following businesses:

1. Considered and approved standalone and consolidated audited financial results for the quarter and year ended on March 31, 2022 along with Audit Reports thereon. Financial Results and Audit Reports are enclosed herewith (*Annexure – 1*).

We would like to inform you that M/s. Shivangi Parekh & Co, Chartered Accountants, Statutory Auditor of the Company, have issued the Audit Reports with unmodified option. Further, standalone and consolidated audited financial results for the period as aforementioned shall be available on the website of the Stock Exchange where the shares of the Company is listed i.e. at www.nseindia.com and on Company’s website at www.zotahealthcare.com

2. Recommended final dividend at the rate of 15% i.e. Rs. 1.5/- per equity share of Rs. 10/- each for the financial year 2021-22, subject to the approval of shareholders at the ensuing Annual General meeting of the Company.

Registered Office :

Zota House, 2/896, Hira Modi Street,
Sagrapura, Surat - 395 002 | Ph: +91 261 2331601
Email: info@zotahealthcare.com
Web : www.zotahealthcare.com

Plant :

Plot no. 169, Surat Special Economic Zone,
Nr. Sachin Railway Station, Sachin,
Surat - 394 230 (Guj.) India
Ph: +91 261 2397122



The Board meeting concluded at 3:50 P.M.

This is for your information and record.

Thanking you,

Yours faithfully,

For Zota Health Care Limited



Ashvin Variya
(Company Secretary & Compliance Officer)
Place: Surat



Encl: a/a

SHIVANGI PAREKH & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
ZOTA HEALTH CARE LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **ZOTA HEALTH CARE LIMITED** (the "Company") for **the quarter and year ended March 31, 2022** ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net-profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our

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SURAT-395002.**



opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence,

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SURAT-395002.



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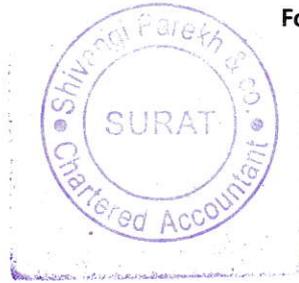
and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published figures of the year-to-date (nine months) ended December 31, 2021, which were subjected to limited review, as required under the Listing Regulations.

Date: 30-05-2022

Place: Surat



For Shivangi Parekh & Co.

Chartered Accountants

ICAI FRN: 131449W

Shivangi Mehta

CA. Shivangi Mehta

Proprietor

M. No.118936

UDIN: 22118936AJWNCV4728

Particulars	Quarter Ended			Year Ended	
	31-03-2022 (Audited)	31-12-2021 (Unaudited)	31-03-2021 (Audited)	31-03-2022 (Audited)	31-03-2021 (Audited)
I. Revenue from Operations	3175.26	3093.88	3064.26	13153.33	10684.12
II. Other Income	82.39	33.64	24.62	164.56	125.66
III. Total Income	3257.65	3127.53	3088.88	13317.89	10809.78
IV. Expenses:					
Cost of Materials Consumed	458.67	375.42	654.41	1996.94	2018.87
Purchases of Stock-in-Trade	1629.33	1878.92	862.77	6608.42	5529.28
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	258.30	(395.83)	641.01	148.45	(213.79)
Employee Benefit Expenses	256.03	244.93	255.08	986.77	930.05
Finance Costs	3.93	1.31	5.33	7.32	10.97
Depreciation / Amortisation and Depletion Expense	69.84	75.51	86.05	273.05	316.68
Other Expenses	536.75	473.94	665.23	1877.80	2352.15
Total Expenses	3212.84	2654.20	3169.89	11898.75	10944.21
V. Profit before Exceptional items and tax from continuing operations (III-IV)	44.81	473.33	(81.01)	1419.14	(134.42)
VI. Exceptional Items	-	-	-	-	102.88
VII. Profit/(loss) before tax	44.81	473.33	(81.01)	1419.14	(31.54)
VIII. Tax Expense:					
(1) Current tax	17.60	122.05	(7.29)	369.03	9.14
(1.1) I.T. & DD Tax Provision Created Short/ excess	(0.18)	-	0.00	(0.18)	(7.59)
(2) Deferred Tax	7.35	2.95	5.65	7.71	16.85
IX. Profit/ (Loss) for the period from Continuing Operations (VII-VIII)	34.74	354.23	(68.07)	1058.01	(16.24)
X. Profit/(loss) before tax from discontinued operations	-	-	-	-	-
XI. Tax Expense of discontinued Operations	-	-	-	-	-
XII. Profit/ (Loss) from Discontinued Operations (after Tax) (X- XI)	-	-	-	-	-
XIII. Profit/ (Loss) for the period	34.74	354.23	(68.07)	1058.01	(16.24)
XIV. Other Comprehensive Income					
A (i) Items that will not be reclassified to Statement of profit and loss	8.34	10.12	17.69	18.48	18.67
(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(2.10)	(2.55)	(4.45)	(4.65)	(4.70)
B (i) Items that will be reclassified to Statement of profit and loss	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
Other comprehensive income for the period, net of tax	6.24	7.58	13.24	13.83	13.97
Total comprehensive income for the period (XIII + XIV)	40.98	361.80	(54.83)	1071.84	(2.28)
Paid-up Equity Share Capital	2516.03	2516.03	2456.03	2516.03	2456.03
Other Equity	-	-	-	6621.42	4181.18
Earnings per equity share of face value of ₹ 10 each					
(1) Basic (in ₹)	0.14	1.41	(0.28)	4.25	(0.07)
(2) Diluted (in ₹)	0.14	1.41	(0.28)	4.25	(0.07)

* denotes figures less than a lakh

For and on behalf of the Board


(Whole Time Director)
Himanshu M. Zota
(Din : 01097722)


(Managing Director)
Moxesh K. Zota
(Din : 07625219)


Company Secretary
Ashvin Variya


Chief Financial Officer
Viral Mandviwala



For Shivangi Parekh & Co.
Chartered Accountants
Firm No. 131449W


CA. Shivangi Mehta
Proprietor
M. No. 118936

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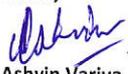
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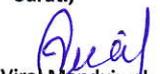
	PARTICULARS	For the Year Ended on 31st March, 2022	For the Year Ended on 31st March, 2021
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax as per Statement of Profit and Loss	1419.14	(31.54)
	Adjusted for:		
	(Profit) on sale of Property, Plant and Equipment	-	(102.88)
	Depreciation / Amortisation and Depletion Expense	273.05	316.68
	Finance Costs	1.32	1.32
	Interest Income	(128.71)	(70.04)
	Operating Profit before Working Capital Changes and other adjustments:	1564.80	113.54
	Adjusted for:		
	Inventories	14.93	(278.71)
	Trade Receivables	(947.21)	29.31
	Trade Payables	272.70	60.16
	Other Current Liabilities and Provisions	1213.44	(80.22)
	Provisions - Non-Current	8.41	6.98
	Current Financial Assets	(491.37)	145.35
	Other Current Assets	104.04	(74.06)
	Changes in Working Capital	174.95	(191.19)
	Cash Generated from Operations	1739.76	(77.64)
	Direct Taxes Paid	(373.50)	(6.25)
	Net Cash Flow from/(used in) Operating Activities	1366.26	(83.90)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	(125.72)	(184.27)
	Proceeds from disposal of Property, Plant and Equipment	-	108.42
	Decrease in Long Term Loans & Advances	(224.09)	(7.45)
	Interest Received	128.71	70.04
	Non-current Investments	(2484.77)	403.85
	Net Cash Flow from/(used in) Investing Activities	(2705.86)	390.59
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Equity Share Capital	60.00	-
	Increase in Securities Premium Reserve	1620.00	-
	Finance Costs paid	(1.32)	(1.32)
	Dividend Paid	(251.60)	(245.60)
	Net Cash Flow from / (used in) Financing Activities	1427.08	(246.92)
	Net Increase/(Decrease) in Cash & Cash Equivalents	87.47	59.77
	Opening Balance of Cash and Cash Equivalents	132.52	72.76
	Closing Balance of Cash and Cash Equivalents	220.00	132.52

For and on behalf of the Board


 (Whole Time Director)
 Himanshu M. Zota
 (Din : 01097722)
 34, Ichhanath Umra,
 Surat,


 (Managing Director)
 Moxesh K. Zota
 (Din : 07625219)
 8D, Lal Bunglow,
 Surat,


 Ashvin Variya
 (Company Secretary)


 Viral Mandviwala
 (Chief Financial Officer)

 For Shivangi Parekh & Co.
 Chartered Accountants


 CA. Shivangi Mehta
 Proprietor
 M. No. 118936
 Firm No. 131449W

 Date: 30-05-2022
 Place: Surat

Registered Office :

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SHIVANGI PAREKH & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
ZOTA HEALTH CARE LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **ZOTA HEALTH CARE LIMITED** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for **the quarter and year ended March 31, 2022** ("the Statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries, the Statement:

- a. includes the results of the following entities:
 - Zota Health Care Limited (Parent)
 - Zota Healthcare Lanka (Pvt) Ltd (Wholly Owned Subsidiary)
 - Davaindia Health Mart Limited (Wholly Owned Subsidiary)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net-profit/(loss) and other comprehensive income) and other financial information of the Group for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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SURAT-395002.



SHIVANGI PAREKH & CO.

CHARTERED ACCOUNTANTS

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net-profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of 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.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence,

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SHIVANGI PAREKH & CO.

CHARTERED ACCOUNTANTS

and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Statement includes the audited Financial Statements of 2 subsidiaries, whose financial statements reflect total assets of Rs. 2037.63 Lakhs as at March 31, 2022 and total revenues of Rs. 160.30 Lakhs, total net loss of Rs. 150.70 lakhs and total comprehensive loss of Rs. 150.70 lakhs and cash outflows (net) Rs. 7.69 lakhs for the year ended March 31 2022, as considered in the consolidated financial results, which have been audited by their respective independent auditors.

The independent auditors' reports on interim financial statements of these entities have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Board of Directors.

Further, in addendum to paragraph 1 of this report, we report that the figures for the quarter ended March 31, 2022 represents the derived figures between the audited figures of the financial year ended March 31, 2022 and the published figures of the year-to-date (nine months) ended December 31, 2021, which were subjected to limited review.

Date: 30-05-2022

Place: Surat



For Shivangi Parekh & Co.

Chartered Accountants

ICAI FRN: 131449W

Shivangi Mehta

CA. Shivangi Mehta

Proprietor

M. No.118936

UDIN: 22118936AJWXS8179

healthcare ltd.

Particulars	Quarter Ended			Year Ended	
	31-03-2022 (Audited)	31-12-2021 (Unaudited)	31-03-2021 (Audited)	31-03-2022 (Audited)	31-03-2021 (Audited)
I. Revenue from Operations	3133.64	3102.48	3059.06	13119.31	10678.92
II. Other Income	81.26	33.66	24.63	163.04	125.97
III. Total Income	3214.90	3136.14	3083.69	13282.35	10804.89
IV. Expenses:					
Cost of Materials Consumed	458.67	375.42	654.41	1996.94	2018.87
Purchases of Stock-in-Trade	1629.33	1878.92	862.77	6608.42	5529.28
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	194.16	(405.49)	635.54	56.39	(219.26)
Employee Benefit Expenses	271.30	255.53	255.46	1024.42	930.43
Finance Costs	28.50	1.45	5.33	32.07	10.98
Depreciation / Amortisation and Depletion Expense	158.00	78.40	86.25	367.13	316.87
Other Expenses	574.37	498.73	670.07	1953.48	2357.14
Total Expenses	3314.33	2682.96	3169.83	12038.87	10944.31
V. Profit before Exceptional items and tax from continuing operations (III-IV)	(99.43)	453.18	(86.15)	1243.48	(139.42)
VI. Exceptional Items	-	-	-	-	102.88
VII. Profit/(loss) before tax	(99.43)	453.18	(86.15)	1243.48	(36.54)
VIII. Tax Expense:					
(1) Current tax	17.60	122.05	(7.29)	369.03	9.14
(1.1) I.T. & DD Tax Provision Created Short/ excess	(0.18)	-	0.00	(0.18)	(7.59)
(2) Deferred Tax	15.77	2.95	6.00	16.13	17.20
IX. Profit/ (Loss) for the period from Continuing Operations (VII-VIII)	(101.09)	334.08	(72.85)	890.76	(20.89)
X. Profit/(loss) before tax from discontinued operations	-	-	-	-	-
XI. Tax Expense of discontinued Operations	-	-	-	-	-
XII. Profit/ (Loss) from Discontinued Operations (after Tax) (X- XI)	-	-	-	-	-
XIII. Profit/ (Loss) for the period	(101.09)	334.08	(72.85)	890.76	(20.89)
XIV. Other Comprehensive Income					
A (i) Items that will not be reclassified to Statement of profit and loss	8.34	10.12	17.69	18.48	18.67
(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(2.10)	(2.55)	(4.45)	(4.65)	(4.70)
B (i) Items that will be reclassified to Statement of profit and loss	0.08	(0.09)	0.05	*	0.05
(ii) Income Tax relating to items that will be reclassified to profit and loss	(0.02)	0.02	(0.01)	*	(0.01)
Other comprehensive income for the period, net of tax	6.30	7.51	13.27	13.83	14.01
Total comprehensive income for the period (XIII + XIV)	(94.78)	341.59	(59.58)	904.59	(6.88)
Profit attributable to:					
Owners of the parent	(101.09)	334.08	(72.85)	890.76	(20.89)
Non-controlling interest	-	-	-	-	-
Other comprehensive income attributable to:					
Owners of the parent	6.30	7.51	13.27	13.83	14.01
Non-controlling interest	-	-	-	-	-
Total Comprehensive Income attributable to:					
Owners of the parent	(94.78)	341.59	(59.58)	904.59	(6.88)
Non-controlling interest	-	-	-	-	-
Paid-up Equity Share Capital	2516.03	2516.03	2456.03	2516.03	2456.03
Other Equity	-	-	-	6446.65	4173.66
Earnings per equity share of face value of ₹ 10 each					
(1) Basic (in ₹)	(0.40)	1.33	(0.30)	3.58	(0.09)
(2) Diluted (in ₹)	(0.40)	1.33	(0.30)	3.58	(0.09)

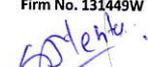
* denotes figures less than a lakh
For and on behalf of the Board

 
(Whole Time Director) (Managing Director)
Himanshu M. Zota Moxesh K. Zota
(Din : 01097722) (Din : 07625219)

 
Company Secretary Chief Financial Officer
Ashvin Variya Viret Mandviwala
Date: 30-05-2022
Place: Surat



For Shivangi Parekh & Co.
Chartered Accountants
Firm No. 131449W


CA. Shivangi Mehta
Proprietor
M. No. 118936

Registered Office :

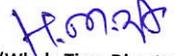
Zota House, 2/896, Hira Modi Street,
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Plant :

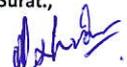
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healthcare ltd.	PARTICULARS	For the year ended on 31st March, 2022	For the year ended on 31st March, 2021
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax as per Statement of Profit and Loss	1243.48	-36.54
	Adjusted for:		
	(Profit) on sale of Property, Plant and Equipment	-	-102.88
	Depreciation / Amortisation and Depletion Expense	367.13	316.87
	Finance Costs	25.69	1.36
	Interest Income	-126.65	-70.38
	Operating Profit before Working Capital Changes	1509.66	108.44
	Adjusted for:		
	Inventories	-77.12	-284.19
	Trade Receivables	-947.60	29.30
	Trade Payables	497.79	67.82
	Other Current Liabilities and Provisions	1239.60	-79.87
	Provisions - Non-Current	8.41	6.98
	Current Financial Assets	-491.37	145.35
	Other Current Assets	-32.66	-76.55
	Changes in Working Capital	197.05	-191.15
	Cash Generated from Operations	1706.70	-82.71
	Taxes Paid	-373.50	-6.25
	Net Cash Flow from/(Used in) Operating Activities (A)	1333.20	-88.96
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of property, plant and equipment, capital work-in-progress and intangible assets	-324.80	-192.82
	Proceeds from disposal of Property, Plant and Equipment	-	108.42
	Decrease in Long Term Loans & Advances	17.38	-7.45
	Interest Received	126.65	70.38
	Non-current Investments	-2484.43	403.51
	Net Cash Flow (Used in) Investing Activities (B)	-2665.20	382.05
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Issue of Equity Share Capital	250.00	-
	Increase in Securities Premium Reserve	1620.00	-
	Principal payment of lease liability	-51.36	-
	Interest payment of lease liability	-24.37	-
	Finance Costs	-1.32	-1.36
	Borrowings	-	10.04
	Loans	-114.02	-4.98
	Dividend Paid	-251.60	-245.60
	Tax on Dividend	-	-
	Net Cash Flow from / (Used in) Financing Activities (C)	1427.33	-241.90
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	95.34	51.18
	Effect of Exchange differences on cash and cash equivalents held in foreign currency	-0.05	-0.04
	Opening Balance of Cash and Cash Equivalents	134.63	83.49
	Closing Balance of Cash and Cash Equivalents	229.91	134.63

As per our report of even date
For and on behalf of the Board


(Whole Time Director)
Himanshu M. Zota
(Din : 01097722)
34, Ichhanath Umra,
Surat.,


(Managing Director)
Moxesh K. Zota
(Din : 07625219)
8D, Lal Bunglow,
Surat.,

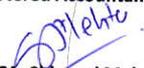

Ashvin Variya
(Company Secretary)


Viral Mandviwala
(Chief Financial Officer)

Date: 30-05-2022
Place: Surat

For Shivangi Parekh & Co.
Chartered Accountants




CA. Shivangi Mehta
Proprietor
M. No. 118936
Firm No. 131449W

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Notes:

1. The above financial results for the quarter and year ended March 31, 2022 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on May 30, 2022.
2. The financial results have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with (Indian Accounting Standards) rules, 2015, as amended.
3. The figures for quarter ended March 31, 2022 are balancing figures between the audited figures of the financial year ended March 31, 2022 and the published figures of the year-to-date (nine months) ended December 31, 2021, which were subjected to limited review report.
4. The Statutory Auditors have provided Standalone and Consolidated Audit Reports for the quarter and year ended March 31, 2022 with unmodified option.
5. The Board of Directors has recommended dividend at the rate of 15% i.e. Rs. 1.5/- per equity share of Rs. 10/- each for the financial year 2021-22, which is subject to approval of the members in ensuing Annual General Meeting.
6. The Company has made assessment of the possible effects of COVID-19 pandemic on its current and future operations, liquidity position and cash flow using internal and external sources of information. The Company is continuously monitoring the impact of COVID-19 and does not see any significant impact on its operations and financial position as at March 31, 2022.
7. The Company has evaluated its Operating segment in accordance with IND AS 108 and has concluded that it is engaged in a single operating segment.
8. The consolidated results include the result of following wholly owned subsidiaries:
 - i) Zota Healthcare Lanka (Pvt) Ltd
 - ii) DAVAINdia HEALTH MART LIMITED
9. During the reporting period; on September 16, 2021 Company has issued 600,000 equity shares on preferential basis to the non-promoter group category. Post this issue Earning Per Share (EPS) has been calculated as per IND AS 33.
10. The code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September, 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company is in the process of assessing the impact of the Code and will record the same, if any, in the year the Code becomes effective.
11. In the consolidated financial results, the Company has adopted Ind AS 116 'Leases' and applied the Standard to its leases. This has resulted in recognizing a Right-of-Use Asset of Rs. 1469.56 lakhs and a corresponding Lease Liability of Rs. 1490.05 lakhs as at March 31, 2022. The impact of this on the consolidated profit for the quarter and year ended March 31, 2022 is Rs. 20.50 lakhs.
12. Figures pertaining to the previous period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current period.

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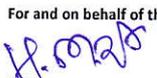


Particulars	Amounts ₹ in Lakhs			
	Standalone		Consolidated	
	As at 31st March, 2022 Audited	As at 31st March, 2021 Audited	As at 31st March, 2022 Audited	As at 31st March, 2021 Audited
ASSETS				
(1) Non-Current Assets				
Property, plant and equipment	708.63	751.85	893.84	760.20
Right-of-use assets	-	-	1469.56	-
Intangible Assets	546.88	647.37	546.88	647.37
Capital work-in-progress	-	3.62	-	3.62
Intangible assets under development	-	-	-	-
Financial Assets				
(i) Investments	3484.17	999.40	3283.65	989.01
(iii) Loans	260.98	36.90	9.48	26.86
Deferred tax assets (Net)	6.70	(1.02)	15.46	(0.67)
Other Non-current assets	-	-	-	-
Total Non-Current assets	5007.36	2438.13	6218.87	2426.39
(2) Current Assets				
Inventories	2797.86	2812.80	2894.68	2817.56
Financial Assets				
(i) Trade Receivables	3831.54	2884.33	3636.63	2877.09
(ii) Cash and Cash Equivalents	0.96	1.31	3.82	1.51
(iii) Bank balance other than cash and cash equivalents	219.03	131.21	226.09	133.11
(iv) Loans	664.75	173.39	783.63	178.31
Other Current Assets	6.42	110.46	145.61	112.95
Total Current assets	7520.57	6113.50	7690.47	6120.53
Total Assets	12527.93	8551.63	13909.35	8546.92
EQUITY AND LIABILITIES				
(1) Equity				
(i) Equity Share capital	2516.03	2456.03	2516.03	2456.03
(ii) Other Equity	6621.42	4181.18	6446.65	4173.66
Total Equity (Refer Note 1)	9137.45	6637.21	8962.69	6629.70
(2) Liabilities				
Non-Current Liabilities				
Financial Liabilities				
(i) Borrowings	-	-	-	-
(ii) Lease liabilities	-	-	1246.32	-
Provisions	102.86	94.45	104.25	94.45
Total non-current liabilities	102.86	94.45	1350.58	94.45
Current liabilities				
Financial Liabilities				
(i) Borrowings	-	-	-	-
(ii) Lease liabilities	-	-	243.73	-
(ii) Trade payables	-	-	-	-
- Total outstanding dues of micro enterprises and small enterprises	64.62	57.94	64.62	57.94
- Total Outstanding dues of Creditors other than micro enterprises and small enterprises	1766.89	1500.86	1805.08	1501.75
Other Current liabilities	1000.18	166.86	1019.51	166.94
Provisions	455.94	94.30	463.14	96.14
Total current liabilities	3287.63	1819.96	3596.08	1822.77
Total Liabilities	3390.48	1914.41	4946.66	1917.22
Total Equity and Liabilities	12527.93	8551.63	13909.35	8546.92

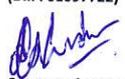
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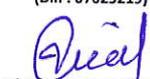
- 1 Since the subsidiary companies are Wholly Owned Subsidiaries, the non controlling interests is Nil in case of Consolidated Financial Statements and thus, Equity attributable to owners of the Company shall be the same as total equity.

For and on behalf of the Board


(Whole Time Director)
Himanshu M. Zota
(Din : 01097722)


(Managing Director)
Moxesh K. Zota
(Din : 07625219)

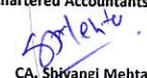

Company Secretary
Ashvin Variya


Chief Financial Officer
Viral Mandviwala

Date: 30-05-2022
Place : Surat



For Shivangi Parekh & Co.
Chartered Accountants


CA. Shivangi Mehta
Proprietor
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May 30, 2022

To,
The Manager
Listing Department,
The National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Dear Sir/ Madam,

Sub: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in respect of Audit Reports with unmodified opinion

I, Himanshu Zota, Whole-time Director of Zota Health Care Limited, hereby declare that M/s Shivangi Parekh & Co., Chartered Accountants (Firm Reg. No. 131449W), Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2022.

This declaration is being given in accordance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, and SEBI Circular No.: CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this on your record.

Thanking you,

Yours faithfully,

For Zota Health Care Limited


Himanshu Zota
(Whole-time Director)
DIN: 01097722



Place: Surat

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