

November 01, 2021

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, November 01, 2021**

**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, November 01, 2021 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 business:

1. Considered and approved standalone and consolidated unaudited financial results for the quarter and half year ended September 30, 2021 along with the Limited Review Reports thereon. Financial Results and Limited Review Reports are enclosed herewith (*Annexure – 1*).

The unaudited standalone and consolidated financial results for the period as aforementioned shall be available on the website of the Stock Exchange where the shares of the Company are listed i.e. at [www.nseindia.com](http://www.nseindia.com) and on Company's website at [www.zotahealthcare.com](http://www.zotahealthcare.com)

The Board meeting concluded at 1:05 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

**Registered Office :**

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

**CHARTERED ACCOUNTANTS**

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

To  
The Board of Directors of  
**Zota Health Care Limited**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Zota Health Care Limited** (the "Company") for the quarter and half year ended **September 30, 2021** ("the Statement") attached herewith, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

**Management's Responsibility**

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

**Auditor's Responsibility**

We conducted our review of the Statement in accordance with the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and

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**302, SAI BHAVAN, NR. NEW SAIBABA TEMPLE, OPP. SMC MULTILEVEL PARKING, SHAHPORE,**



# SHIVANGI PAREKH & CO.

CHARTERED ACCOUNTANTS

Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 01/11/2021  
Place: Surat



For Shivangi Parekh & Co.  
Chartered Accountants  
ICAI FRN: 131449W

*Shivangi Mehta*

CA. Shivangi Mehta  
Proprietor  
M. No.118936

UDIN: 21118936AAAAEN5354

302, SAI BHAVAN, NR. NEW SAIBABA TEMPLE, OPP. SMC MULTILEVEL PARKING, SHAHPORE,

SURAT-395002.



Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2021 (Unaudited)	30-06-2021 (Unaudited)	30-09-2020 (Unaudited)	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)	31-03-2021 (Audited)
I. Revenue from Operations	3539.70	3344.49	2816.64	6884.19	4571.60	10684.12
II. Other Incomes	18.04	30.48	21.14	48.52	43.95	125.66
III. <b>Total Revenue</b>	<b>3557.74</b>	<b>3374.97</b>	<b>2837.78</b>	<b>6932.71</b>	<b>4615.55</b>	<b>10809.78</b>
IV. <b>Expenses:</b>						
Cost of Materials Consumed:	593.72	569.15	348.78	1162.86	572.23	2018.87
Purchases of Stock-in-Trade	1675.31	1424.86	1708.73	3100.17	3391.44	5529.28
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	73.44	212.53	(186.02)	285.98	(927.85)	(213.79)
Employee Benefit Expenses	224.49	261.33	236.81	485.82	443.31	930.05
Finance Costs	1.19	0.88	1.48	2.07	2.23	10.97
Depreciation / Amortisation and Depletion Expense	66.02	61.68	76.63	127.70	150.54	316.68
Other Expenses	479.12	388.00	623.10	867.11	892.06	2352.15
<b>Total Expenses</b>	<b>3113.28</b>	<b>2918.43</b>	<b>2809.53</b>	<b>6031.71</b>	<b>4523.95</b>	<b>10944.21</b>
V. Profit before Exceptional items and tax from continuing operations (III-IV)	444.47	456.54	28.25	901.00	91.60	(134.42)
VI. Exceptional Items	-	-	102.88	-	102.88	102.88
VII. Profit/(loss) before tax	444.47	456.54	131.13	901.00	194.48	(31.54)
VIII. Tax Expense:						
(1) Current tax	113.45	115.93	31.40	229.38	49.70	9.14
(1.1) I.T. & DD Tax Provision Created Short/ excess	0.00	-	-	-	-	(7.59)
(2) Deferred Tax	0.62	(3.20)	2.01	(2.58)	7.80	16.85
IX. Profit/ (Loss) for the period from Continuing Operations (VII-VIII)	331.63	337.41	101.74	669.04	152.58	(16.24)
X. Profit/(loss) before tax from discontinued operations	0	-	-	-	-	-
XI. Tax Expense of discontinued Operations	0	-	-	-	-	-
XII. Profit/ (Loss) from Discontinued Operations (after Tax) (X- XI)	0	-	-	-	-	-
XIII. <b>Profit/ (Loss) for the period</b>	<b>331.63</b>	<b>337.41</b>	<b>101.74</b>	<b>669.04</b>	<b>152.58</b>	<b>(16.24)</b>
XIV. <b>Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to Statement of profit and loss	(20.81)	20.83	14.68	0.02	11.21	18.67
(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	5.24	(5.24)	(3.69)	(0.00)	(2.82)	(4.70)
B (i) Items that will be reclassified to Statement of profit and loss	0.00	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit and loss	0.00	-	-	-	-	-
Other comprehensive income for the period, net of tax	(15.57)	15.59	10.98	0.01	8.39	13.97
<b>Total comprehensive income for the period (XIII + XIV)</b>	<b>316.05</b>	<b>353.00</b>	<b>112.72</b>	<b>669.05</b>	<b>160.96</b>	<b>(2.28)</b>
Paid-up Equity Share Capital	2516.03	2456.03	2456.03	2516.03	2456.03	2456.03
Other Equity						4181.18
Earnings per equity share of face value of ₹ 10 each						
(1) Basic (in ₹)	1.34	1.37	0.41	2.72	0.62	(0.07)
(2) Diluted (in ₹)	1.34	1.37	0.41	2.72	0.62	(0.07)

\* denotes figures less than a lakh

For and on behalf of the Board

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

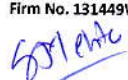
  
(Managing Director)  
Moxesh K. Zota  
(Din : 07625219)

  
Company Secretary  
Ashvin Variya

  
Chief Financial Officer  
Viral Mandviwala

Date: 01/11/2021  
Place : Surat



For Shivangi Parekh & Co.  
Chartered Accountants  
Firm No. 131449W  
  
CA. Shivangi Mehta  
Proprietor  
M. No. 118936

## Registered Office :

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## Plant :

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# SHIVANGI PAREKH & CO.

## CHARTERED ACCOUNTANTS

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

To

**The Board of Directors of  
Zota Health Care Limited**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Zota Health Care Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss for the **quarter and half year ended September 30, 2021** ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation").

### **Management's Responsibility**

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

### **Auditor's Responsibility**

We conducted our review of the Statement in accordance with the 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

- a. Zota Health Care Limited (Parent)
- b. Zota Healthcare Lanka (Pvt) Ltd (Wholly Owned Subsidiary)

**302, SAI BHAVAN, NR. NEW SAIBABA TEMPLE, OPP. SMC MULTILEVEL PARKING, SHAHPORE,**

**SURAT-395002.**





# SHIVANGI PAREKH & CO.

## CHARTERED ACCOUNTANTS

c. Davaindia Health Mart Limited (Wholly Owned Subsidiary)

### Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3, 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 Indian Accounting Standard 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.

### Other Matters

We did not review the interim financial statements of the subsidiaries included in the consolidated unaudited financial results that reflect total assets of Rs. 227.54 Lakhs as at September 30, 2021, total revenues of Rs. 25.52 Lakhs and Rs.41.70 Lakhs, total net loss of Rs. 8.48 Lakhs and total comprehensive loss of Rs. 8.69 Lakhs and Rs.8.48 Lakhs, respectively for the quarter and half year ended September 30, 2021, and net cash flows of Rs. 148.91 Lakhs for the half year ended September 30, 2021 as considered in the consolidated unaudited financial results. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

Date: 01/11/2021  
Place: Surat



For Shivangi Parekh & Co.  
Chartered Accountants  
ICAI FRN: 131449W

*Shivangi Mehta*  
CA. Shivangi Mehta  
Proprietor  
M. No.118936

UDIN: 21118936AAAAEC9464

302, SAI BHAVAN, NR. NEW SAIBABA TEMPLE, OPP. SMC MULTILEVEL PARKING, SHAHPORE,

SURAT-395002.

healthcare ltd.		Amount ₹ in Lakhs, except per share data					
Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2021 (Unaudited)	30-06-2021 (Unaudited)	30-09-2020 (Unaudited)	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)	31-03-2021 (Audited)
I.	Revenue from Operations	3538.80	3344.38	2816.64	6883.19	4571.60	10678.92
II.	Other Incomes	17.76	30.36	21.10	48.12	44.19	125.97
III.	<b>Total Revenue</b>	<b>3556.57</b>	<b>3374.74</b>	<b>2837.74</b>	<b>6931.31</b>	<b>4615.79</b>	<b>10804.89</b>
IV.	<b>Expenses:</b>						
	Cost of Materials Consumed:	593.72	569.15	348.78	1162.86	572.23	2018.87
	Purchases of Stock-in-Trade	1675.31	1424.86	1708.73	3100.17	3391.44	5529.28
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	62.18	205.55	(186.02)	267.72	(927.85)	(219.26)
	Employee Benefit Expenses	233.55	264.05	236.81	497.59	443.31	930.43
	Finance Costs	1.23	0.89	1.48	2.12	2.23	10.98
	Depreciation / Amortisation and Depletion Expense	68.29	62.45	76.63	130.74	150.54	316.87
	Other Expenses	488.23	392.14	623.10	880.37	892.12	2357.14
	<b>Total Expenses</b>	<b>3122.50</b>	<b>2919.07</b>	<b>2809.53</b>	<b>6041.58</b>	<b>4524.01</b>	<b>10944.31</b>
V.	Profit before Exceptional items and tax from continuing operations (III-IV)	434.06	455.67	28.22	889.73	91.77	(139.42)
VI.	Exceptional Items	-	-	102.88	-	102.88	102.88
VII.	Profit/(loss) before tax	434.06	455.67	131.10	889.73	194.65	(36.54)
VIII.	Tax Expense:						
	(1) Current tax	113.45	115.93	31.40	229.38	49.70	9.14
	(1.1) I.T. & DD Tax Provision Created Short/ excess	0.00	-	-	-	-	(7.59)
	(2) Deferred Tax	0.62	(3.20)	2.01	(2.58)	7.80	17.20
IX.	Profit/ (Loss) for the period from Continuing Operations (VII-VIII)	321.23	336.54	101.71	657.77	152.75	(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.	<b>Profit/ (Loss) for the period</b>	<b>321.23</b>	<b>336.54</b>	<b>101.71</b>	<b>657.77</b>	<b>152.75</b>	<b>(20.89)</b>
XIV.	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to Statement of profit and loss	(20.81)	20.83	14.68	0.02	11.21	18.67
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	5.24	(5.24)	(3.69)	*	(2.82)	(4.70)
	B (i) Items that will be reclassified to Statement of profit and loss	0.00	*	*	*	-	0.05
	(ii) Income Tax relating to items that will be reclassified to profit and loss	(0.00)	*	*	*	-	(0.01)
	Other comprehensive income for the period, net of tax	(15.57)	15.59	10.99	0.02	8.39	14.01
	<b>Total comprehensive income for the period (XIII + XIV)</b>	<b>305.65</b>	<b>352.13</b>	<b>112.70</b>	<b>657.78</b>	<b>161.14</b>	<b>(6.88)</b>
	Profit attributable to:						
	Owners of the parent	321.23	336.54	101.71	657.77	152.75	(20.89)
	Non-controlling interest	0.00	-	-	-	-	-
	Other comprehensive income attributable to:						
	Owners of the parent	(15.57)	15.59	10.99	0.02	8.39	14.01
	Non-controlling interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to:</b>						
	Owners of the parent	305.65	352.13	112.70	657.78	161.14	(6.88)
	Non-controlling interest	0.00	-	-	-	-	-
	Paid-up Equity Share Capital	2516.03	2456.03	2456.03	2516.03	2456.03	2456.03
	Other Equity	-	-	-	-	-	4173.66
	Earnings per equity share of face value of ₹ 10 each						
	(1) Basic (in ₹)	1.30	1.37	0.41	2.67	0.62	(0.09)
	(2) Diluted (in ₹)	1.30	1.37	0.41	2.67	0.62	(0.09)

\* 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

Date: 01/11/2021  
Place : Surat



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

CA. Shivangi Mehta  
Proprietor  
M. No. 118936

## Registered Office :

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## Plant :

Plot no. 169, Surat Special Economic Zone,  
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**Notes:**

1. The above financial results for the quarter and half year ended September 30, 2021 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 01, 2021.
2. The financial results have been prepared in accordance with the Indian Account Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with (Indian Accounting Standards) rules, 2015, as amended.
3. The Statutory Auditors have carried out Limited Review of the financial results for the quarter and half year ended September 30, 2021.
4. During the quarter, on September 16, 2021, the Company has allotted 6,00,000 Equity Shares on Preferential Basis to the Non-Promoter Group Category at the issue price of Rs. 280/- per equity share which includes premium of Rs. 270/- per equity share.
5. During the quarter, the Company has made additional investment of Rs. 1,90,00,000/- in M/s Davaindia Health Mart Limited, Wholly Owned Subsidiary (WOS) of the Company by subscribing 19,00,000 Equity Shares of Rs. 10/- each offered on right basis by the WOS.
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 September 30, 2021. The impact of COVID-19 on the company's financial statement may differ from that estimated as at the date of approval of these financial results.
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. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

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**Plant :**

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Ph: +91 261 2397122





healthcare Ltd.	PARTICULARS	Consolidated		Standalone	
		Half year ended	Half year ended	Half year ended	Half year ended
		30-09-2021 (Unaudited)	30-09-2020 (Unaudited)	30-09-2021 (Unaudited)	30-09-2020 (Unaudited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net Profit Before Tax as per Statement of Profit and Loss	889.73	194.65	901.00	194.48
	Adjusted for:				
	Exceptional items	-	-102.88	-	-102.88
	Depreciation / Amortisation and Depletion Expense	130.74	150.54	127.70	150.54
	Interest on Fixed Deposits	-26.11	-41.53	-26.51	-41.30
	Interest - others	-	-0.47	0.42	-0.47
	<b>Operating Profit before Working Capital Changes</b>	<b>994.36</b>	<b>200.31</b>	<b>1002.61</b>	<b>200.37</b>
	Adjusted for:				
	Trade Payables	604.88	716.51	597.34	716.89
	Provisions-Current Liabilities	243.50	70.14	239.41	70.30
	Borrowings-Current Liabilities	-	-	-	-
	Provisions - Non-Current	9.70	4.63	9.70	4.63
	Current Liabilities	369.16	41.39	368.95	41.39
	Trade Receivables	-703.27	103.16	-722.31	103.16
	Loans	-219.03	61.58	-215.97	62.86
	Inventories	267.55	-1002.96	285.80	-1002.96
	Other Current Assets	75.76	-193.62	81.26	-193.62
	<b>Changes in Working Capital</b>	<b>648.24</b>	<b>-199.16</b>	<b>644.19</b>	<b>-197.35</b>
	<b>Cash Generated from Operations</b>	<b>1642.61</b>	<b>1.15</b>	<b>1646.79</b>	<b>3.02</b>
	Taxes Paid	-229.38	-52.52	-229.38	-52.52
	<b>Net Cash Flow from/(Used in) Operating Activities (A)</b>	<b>1413.23</b>	<b>-51.37</b>	<b>1417.41</b>	<b>-49.50</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Intangible Assets	-49.31	-8.17	-49.31	-8.17
	Decrease in Long Term Loans & Advances	2.51	2.50	12.20	2.50
	Interest on Fixed Deposits	26.11	41.53	26.51	41.30
	Interest on GEB Deposits	-	0.47	-0.42	0.47
	Proceeds from disposal of Property, Plant and Equipment and Intangible Assets	-	108.42	-	108.42
	Purchase of Tangible Assets	-34.04	-65.05	-4.70	-65.05
	Non-current Investments	-1419.80	234.86	-1609.80	243.09
	<b>Net Cash Flow (Used in) Investing Activities (B)</b>	<b>-1474.52</b>	<b>314.57</b>	<b>-1625.51</b>	<b>322.57</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Add: Adjustment for				
	Proceeds from Issue of Equity Share Capital	60.00	-	60.00	-
	Increase in Securities Premium Reserve	1620.00	-	1620.00	-
	<b>Net Cash Flow from / (Used in) Financing Activities (C)</b>	<b>1680.00</b>	<b>-</b>	<b>1680.00</b>	<b>-</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>1618.71</b>	<b>263.20</b>	<b>1471.90</b>	<b>273.07</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>134.63</b>	<b>83.49</b>	<b>132.52</b>	<b>72.76</b>
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>1753.33</b>	<b>346.68</b>	<b>1604.42</b>	<b>345.83</b>

The accompanying notes are an integral part of the financial statements.  
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)

  
Virat Mandviwala  
(Chief Financial Officer)

Date: 01/11/2021  
Place: Surat



For Shivangi Parekh & Co.  
Chartered Accountants

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

### Registered Office :

Zota House, 2/896, Hira Modi Street,  
Sagrampura, 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

ZOTA HEALTH CARE LIMITED

Standalone and Consolidated Statement of Assets and Liabilities

Amount ₹ in Lakhs

Particulars	Standalone		Consolidated	
	As at 30th September, 2021 Unaudited	As at 31st March, 2021 Audited	As at 30th September, 2021 Unaudited	As at 31st March, 2021 Audited
<b>ASSETS</b>				
(1) <b>Non-Current Assets</b>				
Property, plant and equipment	716.46	751.85	751.10	760.20
Intangible Assets	608.29	647.37	608.29	647.37
Capital work-in-progress	4.40	3.62	4.40	3.62
Intangible assets under development	-	-	-	-
Financial Assets				
(i) Investments	2609.20	999.40	2408.81	989.01
(iii) Loans	24.70	36.90	24.35	26.86
Other Non-current assets	-	-	-	-
<b>Total Non-Current assets</b>	<b>3963.05</b>	<b>2439.14</b>	<b>3796.95</b>	<b>2427.06</b>
(2) <b>Current Assets</b>				
Inventories	2526.99	2812.80	2550.01	2817.56
Financial Assets				
(i) Trade Receivables	3606.64	2884.33	3580.36	2877.09
(ii) Cash and Cash Equivalents	0.83	1.31	1.76	1.51
(iii) Bank balance other than cash and cash equivalents	1603.59	131.21	1751.57	133.11
(iv) Loans	389.35	173.39	397.34	178.31
Other Current Assets	29.20	110.46	37.19	112.95
<b>Total Current assets</b>	<b>8156.61</b>	<b>6113.50</b>	<b>8318.22</b>	<b>6120.53</b>
<b>Total Assets</b>	<b>12119.66</b>	<b>8552.65</b>	<b>12115.17</b>	<b>8547.59</b>
<b>EQUITY AND LIABILITIES</b>				
(1) <b>Equity</b>				
(i) Equity Share capital	2516.03	2456.03	2516.03	2456.03
(ii) Other Equity	6470.23	4181.18	6451.45	4173.66
<b>Total Equity (Refer Note 1)</b>	<b>8986.26</b>	<b>6637.21</b>	<b>8967.48</b>	<b>6629.70</b>
(2) <b>Liabilities</b>				
<b>Non-Current Liabilities</b>				
Financial Liabilities				
(i) Borrowings	-	-	-	-
Provisions	104.15	94.45	104.15	94.45
Deferred tax liabilities (Net)	3.60	1.02	3.25	0.67
<b>Total non-current liabilities</b>	<b>107.75</b>	<b>95.47</b>	<b>107.40</b>	<b>95.12</b>
<b>Current Liabilities</b>				
Financial Liabilities				
(i) Borrowings	-	-	-	-
(ii) Trade payables	-	-	-	-
- Total outstanding dues of micro enterprises and small enterprises	123.22	57.94	123.22	57.94
- Total Outstanding dues of Creditors other than micro enterprises and small enterprises	2032.92	1500.86	2041.35	1501.75
Other Current liabilities	535.81	166.86	536.10	166.94
Provisions	333.70	94.30	339.62	96.14
<b>Total current liabilities</b>	<b>3025.64</b>	<b>1819.96</b>	<b>3040.29</b>	<b>1822.77</b>
<b>Total Liabilities</b>	<b>3133.40</b>	<b>1915.43</b>	<b>3147.70</b>	<b>1917.89</b>
<b>Total Equity and Liabilities</b>	<b>12119.66</b>	<b>8552.65</b>	<b>12115.17</b>	<b>8547.59</b>

Note:

- 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: 01/11/2021  
Place : Surat



For Shivangi Parekh & Co.  
 Chartered Accountants  
 Firm No. 131449W  
  
 CA. Shivangi Mehta  
 Proprietor  
 M. No. 118936

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