November 10, 2023

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 Friday, November 10, 2023

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 Friday, November 10, 2023 at 10:30 A.M. at Zota House, Bhagwan Aiyappa Complex, Next to Batliboi, Udhna-Navsari State Highway, Surat – 394210, 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, 2023 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 and on Company's website at www.zotahealthcare.com

The Board meeting concluded at 5:30 P.M.

This is for your information and record.

Thanking you,

Yours faithfully,

For **Zota Health Care Limited**

ASHVIN BHAGAVANBHAI VARIYA

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

Registered Office:
Zota House, 2/896, Hira Modi Street,
Sagrampura, Surat-395002 Ph: +91 261 2331601
Email: info@zotahealthcare.com
Web: www.zotahealthcare.com

CIN: L24231GJ2000PLC038352

SHIVANGI PAREKH & CO.

CHARTERED ACCOUNTANTS

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, 2023** ("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

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

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

SHIVANGI JAY MEHTA
Digitally signed by SHIVANGI JAY MEHTA
Date: 2023.11.10 16:47:44 +05'30'

Date: 10/11/2023
Place: Surat

CA. Shivangi Mehta
Proprietor
M. No.118936
UDIN: 23118936BGWQFH7186

zota® healthcare ltd.

ZOTA HEALTH CARE LIMITED

Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2023

(₹ in Lakhs, except per share data)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-23 (Unaudited)	30-06-23 (Unaudited)	30-09-22 (Unaudited)	30-09-23 (Unaudited)	30-09-22 (Unaudited)	31-03-23 (Audited)
I.	Revenue from Operations	4115.01	3525.07	3857.26	7640.08	6806.04	13836.60
II.	Other Income	62.51	35.55	98.43	98.06	152.61	255.87
III.	**Total Income**	**4177.52**	**3560.62**	**3955.69**	**7738.14**	**6958.66**	**14092.47**
IV.	**Expenses:**						
	Cost of Materials Consumed	320.49	262.69	561.39	583.18	1196.95	1741.40
	Purchases of Stock-in-Trade	1611.47	1988.19	1842.35	3599.66	3177.23	8183.66
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	618.95	124.12	21.53	743.07	(100.04)	(1099.55)
	Employee Benefit Expenses	478.27	377.55	249.40	855.82	505.99	1145.07
	Finance Costs	24.96	4.67	2.59	29.62	4.23	6.33
	Depreciation / Amortisation and Depletion Expense	76.68	55.08	57.36	131.76	113.32	241.99
	Other Expenses	775.99	710.99	659.97	1486.97	1297.14	3065.07
	Total Expenses	**3906.81**	**3523.28**	**3394.58**	**7430.09**	**6194.83**	**13283.98**
V.	Profit before Exceptional items and tax from continuing operations (III-IV)	270.70	37.34	561.11	308.05	763.83	808.50
VI.	Exceptional Items	-	-	-	-	-	53.79
VII.	Profit/(loss) before tax	270.70	37.34	561.11	308.05	763.83	862.29
VIII.	Tax Expense:						
	(1) Current tax	75.49	12.96	137.86	88.45	189.70	214.67
	(1.1) I.T. & DD Tax Provision Created Short/ excess	-	-	-	-	-	(9.99)
	(2) Deferred Tax	(16.45)	(3.17)	(0.86)	(19.61)	(5.33)	1.75
IX.	Profit/ (Loss) for the period from Continuing Operations (VII-VIII)	178.76	21.22	422.40	199.98	568.81	659.35
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**	**178.76**	**21.22**	**422.40**	**199.98**	**568.81**	**659.35**
XIV.	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to Statement of profit and loss	46.59	(20.35)	5.55	26.24	14.01	35.97
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(11.72)	5.12	(1.40)	(6.60)	(3.53)	(9.05)
	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	**34.86**	**(15.22)**	**4.16**	**19.64**	**10.48**	**26.92**
	Total comprehensive income for the period (XIII + XIV)	**213.62**	**5.99**	**426.55**	**219.62**	**579.29**	**686.27**
	Paid-up Equity Share Capital	2584.73	2516.03	2516.03	2584.73	2516.03	2516.03
	Other Equity						6930.28
	Earnings per equity share of face value of ` 10 each						
	(1) Basic (in ₹)	0.70	0.08	1.68	0.79	2.26	2.62
	(2) Diluted (in ₹)	0.68	0.08	1.68	0.77	2.26	2.62

* 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: 10-11-2023
Place : Surat

ZOTA HEALTHCARE LTD.

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

SHIVANGI JAY MEHTA
Digitally signed by SHIVANGI JAY MEHTA
Date: 2023.11.10 16:49:10 +05'30'

CA. Shivangi Mehta
Proprietor
M. No. 118936

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
CIN : L24231GJ2000PLC038352

Plant :

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

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, 2023** ("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)

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. 7381.47 Lakhs as at September 30, 2023, total revenues of Rs. 1028.45 Lakhs and Rs.1832.17 Lakhs, total net loss of Rs. 426.96 Lakhs and Rs.707.39 Lakhs and total comprehensive loss of Rs. 388.63 Lakhs and Rs.655.71 Lakhs, respectively for the quarter and half year ended September 30, 2023, and net cash flows of Rs. 28.88 Lakhs for the half year ended September 30, 2023 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.

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

SHIVANGI JAY MEHTA
Digitally signed by SHIVANGI JAY MEHTA
Date: 2023.11.10 16:46:31 +05'30'

Date: 10/11/2023
Place: Surat

CA. Shivangi Mehta
Proprietor
M. No.118936
UDIN: 23118936BGWQFI8702

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ZOTA HEALTH CARE LIMITED

Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2023

	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I.	Revenue from Operations	4527.32	3864.82	3895.08	8392.14	6814.21	13995.69
II.	Other Income	39.60	15.19	84.06	54.80	131.38	195.61
III.	**Total Income**	**4566.93**	**3880.01**	**3979.13**	**8446.94**	**6945.59**	**14191.30**
IV.	**Expenses:**						
	Cost of Materials Consumed	320.49	262.69	561.39	583.18	1196.95	1741.40
	Purchases of Stock-in-Trade	1611.47	1988.19	1842.35	3599.66	3177.23	8183.66
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	553.04	117.77	(56.49)	670.82	(259.60)	(1598.09)
	Employee Benefit Expenses	598.29	459.61	277.08	1057.90	552.88	1291.36
	Finance Costs	113.61	83.25	66.31	196.86	104.16	256.35
	Depreciation / Amortisation and Depletion Expense	479.92	340.79	286.61	820.71	477.93	1195.71
	Other Expenses	1001.27	908.68	787.31	1909.95	1519.06	3643.79
	Total Expenses	**4678.09**	**4160.98**	**3764.56**	**8839.07**	**6768.62**	**14714.19**
V.	Profit before Exceptional items and tax from continuing operations (III-IV)	(111.17)	(280.97)	214.57	(392.14)	176.98	(522.89)
VI	Exceptional Items	-	-	-	-	-	53.79
VII.	Profit/(loss) before tax	(111.17)	(280.97)	214.57	(392.14)	176.98	(469.10)
VIII.	Tax Expense:						
	(1) Current tax	75.49	12.96	137.86	88.45	189.70	214.67
	(1.1) I.T. & DD Tax Provision Created Short/ excess	-	-	-	-	-	(9.99)
	(2) Deferred Tax	21.26	10.15	13.89	31.41	21.46	96.51
IX.	Profit/ (Loss) for the period from Continuing Operations (VII-VIII)	(165.40)	(283.78)	90.60	(449.18)	8.74	(577.28)
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**	**(165.40)**	**(283.78)**	**90.60**	**(449.18)**	**8.74**	**(577.28)**
XIV.	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to Statement of profit and loss	47.40	(20.25)	5.55	27.15	14.01	37.03
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(11.93)	5.10	(1.40)	(6.83)	(3.53)	(9.32)
	B (i) Items that will be reclassified to Statement of profit and loss	0.02	(0.05)	(0.01)	(0.03)	0.05	(0.06)
	(ii) Income Tax relating to items that will be reclassified to profit and loss	*	0.01	*	*	(0.01)	0.02
	Other comprehensive income for the period, net of tax	35.49	**(15.19)**	4.15	**20.30**	**10.52**	**27.67**
	Total comprehensive income for the period (XIII + XIV)	**(129.91)**	**(298.97)**	**94.75**	**(428.88)**	**19.26**	**(549.61)**
	Profit attributable to:						
	Owners of the parent	(165.40)	(283.78)	90.60	(449.18)	8.74	(577.28)
	Non-controlling interest	-		-	-	-	
	Other comprehensive income attributable to:						
	Owners of the parent	35.49	(15.19)	4.15	20.30	10.52	27.67
	Non-controlling interest	-		-	-	-	
	Total Comprehensive Income attributable to:						
	Owners of the parent	(129.91)	(298.97)	94.75	(428.88)	19.26	(549.61)
	Non-controlling interest	-		-	-	-	
	Paid-up Equity Share Capital	2584.73	2516.03	2516.03	2584.73	2516.03	2516.03
	Other Equity						5519.64
	Earnings per equity share of face value of ` 10 each						
	(1) Basic (in `)	(0.64)	(1.13)	0.36	(1.77)	0.03	(2.29)
	(2) Diluted (in `)	(0.63)	(1.13)	0.36	(1.73)	0.03	(2.29)

* 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: 10-11-2023
Place : Surat

ZOTA HEALTHCARE LTD.

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

SHIVANGI JAY MEHTA
Digitally signed by SHIVANGI JAY MEHTA
Date: 2023.11.10 16:49:41 +05'30'

CA. Shivangi Mehta
Proprietor
M. No. 118936

Registered Office :

Zota House, 2/896, Hira Modi Street,
Sagrampura, Surat - 395 002 | Ph: +91 261 2331601
Email: info@zotahealthcare.com
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CIN : L24231GJ2000PLC038352

Plant :

Plot no. 169, Surat Special Economic Zone,
Nr. Sachin Railway Station, Sachin,
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Ph: +91 261 2397122

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healthcare ltd.

Notes:

1. The above financial results for the quarter and half year ended September 30, 2023 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on November 10, 2023.

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, 2023.

4. During the quarter, the Company has issued and allotted 6,87,000 equity shares of Rs. 10/- each on a preferential basis at Rs. 303/- per equity share on July 18, 2023.

5. The Company has during the quarter issued and allotted 6, 87,000 Fully convertible warrants each convertible into equivalent number of fully paid up equity share of the Company of face value of Rs.10/- each on a preferential basis at Rs. 303/- per warrant on July 18, 2023 upon receipt of the upfront money Rs. 520.40 lakhs being 25% of warrant issue price (i.e. Rs. 75.75) per warrant. Balance 75% of warrant issue price (i.e. Rs. 227.25) per warrant shall be payable within 18 months from the date of allotment on exercise of rights attached to the warrants.

6. 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.

7. The consolidated results include the result of following wholly owned subsidiaries:
   i) Zota Healthcare Lanka (Pvt.) Ltd.
   ii) DAVAINDIA HEALTH MART LIMITED

8. 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. 4706.83 lakhs and a corresponding Lease Liability of Rs. 5044.48 lakhs as at September 30, 2023. The impact of this on the consolidated profit for the quarter ended September 30, 2023 is Rs. 73.66 lakhs.

9. The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.

ZOTA HEALTHCARE LTD.

Registered Office :
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Ph: +91 261 2397122

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ZOTA HEALTH CARE LIMITED

Unaudited Cash Flow Statement For the Half Year Ended 30th September, 2023

(₹ in Lakhs)

	PARTICULARS		Consolidated		Standalone	
			Half year ended 30-09-2023 (Unaudited)	Half year ended 30-09-2022 (Unaudited)	Half year ended 30-09-2023 (Unaudited)	Half year ended 30-09-2022 (Unaudited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**					
	Net Profit Before Tax as per Statement of Profit and Loss		-392.14	176.98	308.05	763.83
	Adjusted for:					
	Exceptional items		-	-		-
	Depreciation / Amortisation and Depletion Expense		820.71	477.93	131.76	113.32
	Interest on Fixed Deposits		-44.35	-57.68	-88.98	-79.04
	Finance Costs		185.37	105.14	23.28	6.23
	Operating Profit before Working Capital Changes		**569.59**	**702.37**	**374.10**	**804.35**
	Adjusted for:					
	Trade Payables		-947.07	277.82	-949.20	220.19
	Provisions-Current Liabilities		195.09	224.81	162.81	219.08
	Provisions - Non-Current		30.59	-11.03	24.67	-11.03
	Current Liabilities		631.92	-373.01	662.71	-402.35
	Trade Receivables		-442.73	418.97	-1420.31	-33.49
	Loans		-264.84	-82.80	-139.18	4.25
	Inventories		608.39	-132.21	680.64	27.36
	Other Current Assets		-63.60	-757.33	108.47	-645.44
	Changes in Working Capital		**-252.26**	**-434.79**	**-869.40**	**-621.43**
	Cash Generated from Operations		**317.34**	**267.58**	**-495.29**	**182.92**
	Taxes Paid		-95.29	-186.17	-95.06	-193.22
	Net Cash Flow from/(Used in) Operating Activities	**(A)**	**222.05**	**81.41**	**-590.35**	**-10.31**
B	**CASH FLOW FROM INVESTING ACTIVITIES**					
	Purchase of Intangible Assets		-34.21	-20.56	-34.21	-20.56
	Decrease in Long Term Loans & Advances		-	-0.60	-40.17	-632.82
	Interest on Fixed Deposits		44.35	57.68	88.98	79.04
	Interest - others		-23.28	-6.23	-23.28	-6.23
	Proceeds from disposal of Property, Plant and Equipment and Intangible Assets		-	-	-	-
	Purchase of Tangible Assets		-491.55	-446.32	-297.84	-76.20
	Non-current Investments		-1664.10	1035.22	-1664.12	1035.29
	Net Cash Flow (Used in) Investing Activities	**(B)**	**-2168.79**	**619.19**	**-1970.63**	**378.52**
C	**CASH FLOW FROM FINANCING ACTIVITIES**					
	Add: Adjustment for					
	Proceeds from Issue of Equity Share Capital		68.70	-	68.70	-
	Increase in Securities Premium Reserve		2012.91	-	2012.91	-
	Money received against Share warrants		520.40		520.40	
	Principal payment of lease liability		-423.26	-225.24	-	-
	Interest payment of lease liability		-162.09	-98.91	-	-
	Dividend Paid		-	-377.40	-	-377.40
	Net Cash Flow from / (Used in) Financing Activities	**(C)**	**2016.66**	**-701.56**	**2602.01**	**-377.40**
	Net Increase/(Decrease) in Cash & Cash Equivalents	**(A+B+C)**	69.92	-0.96	41.03	-9.20
	Opening Balance of Cash and Cash Equivalents		111.50	229.91	87.63	220.00
	Closing Balance of Cash and Cash Equivalents		**181.42**	**228.96**	**128.66**	**210.80**

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)	**(Managing Director)**
Himanshu M. Zota	**Moxesh K. Zota**
Ashvin Variya	**Viral Mandviwala**
(Company Secretary)	**(Chief Financial Officer)**

ZOTA HEALTHCARE LTD.

Date: 10-11-2023
Place: Surat

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

SHIVANGI JAY MEHTA
Digitally signed by SHIVANGI JAY MEHTA
Date: 2023.11.10 16:50:25 +05'30'

CA. Shivangi Mehta
Proprietor
M. No. 118936

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
CIN : L24231GJ2000PLC038352

Plant :

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

zota®
healthcare ltd.

ZOTA HEALTH CARE LIMITED

Standalone and Consolidated Statement of Assets and Liabilities

(₹ in Lakhs)

	Particulars	Standalone		Consolidated	
		As at 30th September, 2023 Unaudited	As at 31st March, 2023 Audited	As at 30th September, 2023 Unaudited	As at 31st March, 2023 Audited
	ASSETS				
(1)	**Non-Current Assets**				
	Property, plant and equipment	822.20	715.19	1639.40	1472.07
	Right-of-use assets	-	-	4706.83	4306.82
	Intangible Assets	411.93	429.40	411.93	429.40
	Capital work-in-progress	420.45	309.70	420.45	309.70
	Intangible assets under development	-	-	-	-
	Financial Assets				
	(i) Investments	2617.99	953.87	2417.48	753.38
	(iii) Loans	1307.47	1267.30	11.02	11.02
	Deferred tax assets (Net)	-11.17	8.45	143.38	111.97
	Other Non-current assets	-	-	-	-
	Total Non-Current assets	**5568.87**	**3683.91**	**9750.49**	**7394.36**
(2)	**Current Assets**				
	Inventories	2902.81	3583.46	3570.42	4178.81
	Financial Assets				
	(i) Trade Receivables	5776.77	4356.46	3225.62	2782.89
	(ii) Cash and Cash Equivalents	1.66	0.74	24.24	9.19
	(iii) Bank balance other than cash and cash equivalents	127.00	86.89	157.18	102.31
	(iv) Loans	692.10	552.92	995.16	730.32
	Other Current Assets	90.86	199.34	676.92	613.33
	Total Current assets	9591.21	8779.80	8649.55	8416.85
	Total Assets	**15160.08**	**12463.71**	**18400.04**	**15811.20**
	EQUITY AND LIABILITIES				
(1)	**Equity**				
	(i) Equity Share capital	2584.73	2516.03	2584.73	2516.03
	(ii) Other Equity	9683.21	6930.28	7624.07	5519.64
	Total Equity (Refer Note 1)	**12267.94**	**9446.31**	**10208.80**	**8035.67**
(2)	**Liabilities**				
	Non-Current Liabilities				
	Financial Liabilities				
	(i) Borrowings	-	-	-	-
	(ii) Lease liabilities	-	-	5044.48	3626.31
	Provisions	118.50	93.83	128.23	97.64
	Total non-current liabilities	**118.50**	**93.83**	**5172.71**	**3723.95**
	Current liabilities				
	Financial Liabilities				
	(i) Borrowings	-	-	-	
	(ii) Lease liabilities	-	-	-	885.87
	(ii) Trade payables	-	-	-	-
	- Total oustanding dues of micro enterprises and small enterprises	51.99	46.03	51.99	46.03
	- Total Oustanding dues of Creditors other than micro enterprises and small enterprises	1481.07	2436.23	1646.93	2599.96
	Other Current liabilities	757.22	94.51	778.08	146.16
	Provisions	483.37	346.80	541.52	373.56
	Total current liabilities	**2773.64**	**2923.57**	**3018.52**	**4051.58**
	Total Liabilities	**2892.14**	**3017.40**	**8191.23**	**7775.53**
	Total Equity and Liabilities	15160.08	12463.71	18400.04	15811.20

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: 10-11-2023
Place : Surat

ZOTA HEALTHCARE LTD.

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

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