



Limited Review Report for Quarter Ended 30th June, 2022
Unaudited Standalone Financial Results of Zeal Aqua Limited

To
The Board of Directors
Zeal Aqua Limited

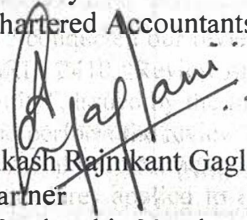
We have reviewed the accompanying statement of unaudited financial results of M/s Zeal Aqua Limited for the quarter ended 30th June, 2022.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

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 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 Pary and Co.
Chartered Accountants


Akash Rajnikant Gaglani
Partner
Membership Number: 114255
FRN No.: 007288C
UDIN: 22114255AOYKBP2232



Place: Surat
Date: 13/08/2022

ZEAL AQUA LIMITED

CIN- L05004GJ2009PLC056270

Registered Office: AT OLPAD GIDC PL NO. 4,5, TA OLPAD SURAT Surat GJ 394540 IN
Website: www.zealaqua.com; Email:zealaqua@gmail.com; Tel: 02621-220047

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30.06.2022

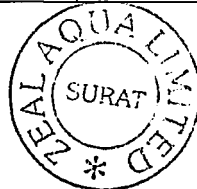
Amounts in Lakhs (Except EPS)

Sr. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended(3 Months)	Year to date figures for Previous year Ended(3 Months)	Previous accounting year ended
		01/04/2022-30/06/2022	01/01/2022-31/03/2022	01/04/2021-30/06/2021	01/04/2022-30/06/2022	01/04/2021-30/06/2021	31/03/2022
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	Income						
1	Revenue from Operations	4,390.416	10,459.542	3,655.265	4,390.416	3,655.265	34,522.315
	Other Incomes	309.611	312.533	193.768	309.611	193.768	770.759
	Total Income	4,700.027	10,772.075	3,849.033	4,700.027	3,849.033	35,293.074
	Expenses:						
	(a) Cost of Materials Consumed	4,204.937	16,245.190	2,647.967	4,204.937	2,647.967	29,655.007
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-	(780.667)	(7,483.615)	191.840	(780.667)	191.840	(748.706)
	(d) Employee Benefit Expenses	217.113	60.513	164.344	217.113	164.344	649.418
	(e) Finance Costs	285.788	160.911	250.575	285.788	250.575	1,037.907
	(f) Depreciation / Amortisation and Depletion Expense	128.226	153.665	136.782	128.226	136.782	570.675
2	Other Expenses	573.877	1,490.152	403.529	573.877	403.529	3,409.959
	Total Expenses	4,629.274	10,626.816	3,795.037	4,629.274	3,795.037	34,574.260
3	Profit before Exceptional items and Tax (1-2)	70.753	145.259	53.996	70.753	53.996	718.815
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (3-4)	70.753	145.259	53.996	70.753	53.996	718.815
6	Tax Expense:	-	94.101	-	-	-	144.101
	(1) Current tax	-	77.982	-	-	-	127.982
	(2) Deferred Tax	-	16.119	-	-	-	16.119
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	70.753	51.158	53.996	70.753	53.996	574.714
8	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
10	Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)	-	-	-	-	-	-
11	Profit for the period (7+10)	70.753	51.158	53.996	70.753	53.996	574.714
12	Other Comprehensive Income	-	-	-	-	-	-
	A (i) Items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	-	-	-	-	-	-
	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	-	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	70.753	51.158	53.996	70.753	53.996	574.714
14	Paid-up Equity Share Capital (F.V. of Re. 1 each)	1,260.660	1,260.660	1,260.660	1,260.660	1,260.660	1,260.660
15	Other equity	-	-	-	-	-	5,120.520
16	Earnings Per Equity Share						
	(1) Basic	0.06	0.04	0.43	0.06	0.43	0.46
	(2) Diluted	0.06	0.04	0.43	0.06	0.43	0.46
17	Debt Equity ratio	1.97	1.88	2.17	1.97	2.17	1.88
18	Debt Service Coverage Ratio	1.03	1.28	0.69	1.03	0.69	1.50
19	Interest Service Coverage Ratio	1.25	1.90	1.23	1.25	1.23	1.69

Notes:

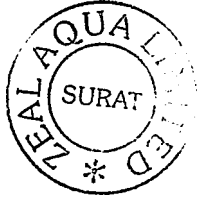
- The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 13, 2022. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The above results have been subjected to "limited review" by the statutory auditors of the Company.
- Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil



- 3 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.
- 4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.
- 5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.

For **ZEAL AQUA LIMITED**



Date: 13-08-2022
Place: Surat

Shantilal Ishwarlal Patel
Shantilal Ishwarlal Patel
Managing Director
DIN: 01362109

Priyanka Jain
Priyanka Gyanchand Jain
Company Secretary

Pradip Kumar Ratilal Navik
Pradip Kumar Ratilal Navik
Wholetime Director
DIN: 01067716

Jayan Rajeshkumar Patel
Jayan Rajeshkumar Patel
C.F.O.