

ZEAL AQUA LIMITED
CIN No: L05004GJ2009PLC056270



17th November, 2018

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Sub: Response to Discrepancies in Financial Result for the Half Year ended September 2018

Ref: Script Code: 539963

Dear Sir/Madam,

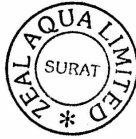
This in Continuation to Letter dated 07.11.2018; we are enclosing the Rectified Unaudited Financial Statement as per Schedule III of the Companies Act, 2013, provided that there is no change in the figures pertaining to the Financial Results uploaded on 07.11.2018. We are enclosing the rectified Unaudited Financial Statement as on 30.09.2018 for your kind perusal.

Kindly take the above information on record and oblige.

Thanking you.

For Zeal Aqua Limited

Javanika Gandharva
Company Secretary
PLACE: SURAT



Encl: Unaudited Half Yearly Financial Statement

Regd. Office: Plot No. 4 / 5, Olpad G.I.D.C,
Taluka: Olpad, District: Surat 394 540, State: Gujarat, India, t: +91 -2621-220047
Factory: Block No. 347, Village: Orma, Taluka: Olpad, District: Surat, State: Gujarat, India
Email: zealaqua@gmail.com, **Website:** www.zealaqua.com

ZEAL AQUA LIMITED
CIN: L05004GJ2009PLC056270
Office: At Olpad GIDC Pl No. 4,5, Ta Olpad, Surat 394540, Gujarat, India
Website: www.zealaqua.com, Email: zealaqua@gmail.com, Ph: 02621-220047

BALANCESHEET AS AT 30.09.2018

(Amount in Rs.)

Particulars	6 months ended	As at the end of previous year
	01/04/2018 - 30/09/2018	01/04/2017 - 31/03/2018
	Unaudited	Audited
A. EQUITY & LIABILITIES		
(1) Shareholders' Funds		
a Share Capital	4,20,22,000	4,20,22,000
b Reserves and Surplus	41,18,20,198	36,73,70,121
c Money received against share warrants		
Sub-total-Shareholders' funds	45,38,42,198	40,93,92,121
(2) Share Application Pending Allotment		
(3) Non Current Liabilities		
a Long term Borrowings	26,20,48,301	19,84,54,988
b Deferred Tax Liabilities(Net)	(78,34,550)	(56,30,014)
c Other long-term liabilities	11,45,228	10,50,019
d Long term provisions		
Sub-total-Non-current liabilities	25,53,58,979	19,38,74,993
(4) Current Liabilities		
a Short term Borrowings	69,41,94,551	68,16,93,853
b Trade payables:		
A. Total outstanding dues of micro enterprises and small enterprises; and		
B. Total Outstanding dues of creditors	78,38,01,867	4,51,12,572
c Other Current Liabilities	(22,90,747)	94,58,084
d Short Term Provisions	1,12,90,007	98,36,624
Sub-total-Current liabilities	1,48,69,95,678	74,61,01,133
TOTAL - EQUITY AND LIABILITIES	2,19,61,96,856	1,34,93,68,247
B. ASSETS		
(1) Non Current Assets		
a Property, Plant and Equipment		
i) Tangible	50,43,37,319	53,24,67,144
ii) Intangible	-	-
iii) Capital Work In Progress	1,11,43,722	26,25,525
iv) Intangible Assets under development	-	-
b Non-current investments	10,29,257	10,29,257
c Deferred tax assets(net)	-	-
d Long term Loans and Advances	84,38,245	90,38,861
e Other Non-Current Assets	-	-
Sub-total-Non-current assets	52,49,48,543	54,51,60,787
(2) Current Assets		
a Current investments	-	-
b Inventories	73,59,74,601	34,27,91,223
c Trade receivables	80,78,60,608	33,22,37,330
d Cash and bank balances	7,81,12,362	6,13,89,565
e Short term Loans and advances	3,81,57,549	3,88,45,210
f Other current assets	1,11,43,192	2,89,44,132
Sub-total-Current assets	1,67,12,48,313	80,42,07,460
TOTAL ASSETS	2,19,61,96,856	1,34,93,68,247

As per our report of even date

For ZEAL AQUA LIMITED

Date : 17.11.2018
Place : Surat



Shantilal I Patel
Chairman & MD
DIN: 01362109

Javanka N Gandharva
Company Secretary

Pradeepkumar R Navik
Whole Time Director
DIN:01067716

Shankendrasingh C Patil
C.F.O.

ZEAL AQUA LIMITED

Office: At Olpad GIDC PI No. 4,5, Ta Olpad, Surat 394540, Gujarat, India
Website: www.zeal aqua.com, Email: zeal aqua@gmail.com, Ph: 02621-220047

FINANCIAL RESULT FOR THE HALF YEAR ENDING ON 30.09.2018
ZEAL AQUA LIMITED

(Amount in Rs.)

Particulars	Six Months Ended					
	01/04/2018- 30/09/2018	01/10/2017- 31/03/2018	01/04/2017- 30/09/2017	01/04/2018- 30/09/2018	01/04/2017- 30/09/2017	Yearly 01/04/2017- 31/03/2018
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
a Net Sales/ Income from Operations	1,17,70,85,255	78,73,04,307	98,82,79,336	1,17,70,85,255	98,82,79,336	1,77,55,83,643
b Other Operating income	1,07,56,594	1,75,61,355	18,14,592	1,07,56,594	18,14,592	1,93,75,947
c Other Income	-	-	-	-	-	-
TOTAL REVENUE	1,18,78,41,849	80,48,65,662	99,00,93,928	1,18,78,41,849	99,00,93,928	1,79,49,59,590
2 Expenses						
a Cost of Materials consumed	1,31,08,01,743	51,15,65,408	1,14,53,09,032	1,31,08,01,743	1,14,53,09,032	1,65,68,74,440
b Purchase of stock-in-trade	-	-	-	-	-	-
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	(39,31,83,379)	25,53,801	(32,62,33,166)	(39,31,83,379)	(32,62,33,166)	(32,36,79,365)
d Finance Cost	4,91,24,628	5,86,11,981	3,12,47,838	4,91,24,628	3,12,47,838	8,98,59,819
e Employees benefit expense	2,32,40,171	3,24,93,866	1,12,48,952	2,32,40,171	1,12,48,952	4,37,42,818
f Depreciation and amortisation expense	4,20,60,887	5,43,00,411	2,88,17,885	4,20,60,887	2,88,17,885	8,31,18,296
g Other expenditure (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	11,35,52,257	10,20,06,511	8,10,87,223	11,35,52,257	8,10,87,223	18,30,93,734
TOTAL EXPENSES	1,14,55,96,306	76,15,31,978	97,14,77,764	1,14,55,96,306	97,14,77,764	1,73,30,09,742
3 Profit / (Loss) from operations before exceptional and extraordinary items (1-2)	4,22,45,544	4,33,33,684	1,86,16,164	4,22,45,544	1,86,16,164	6,19,49,848
4 Exceptional item	-	-	-	-	-	-
5 Profit / (Loss) from operations before extraordinary items (3-4)	4,22,45,544	4,33,33,684	1,86,16,164	4,22,45,544	1,86,16,164	6,19,49,848
6 Extraordinary Items	-	-	-	-	-	-
7 Profit / (Loss) from ordinary activities before tax (5 - 6)	4,22,45,544	4,33,33,684	1,86,16,164	4,22,45,544	1,86,16,164	6,19,49,848
8 Tax Expense	(22,04,536)	2,00,77,689	-	(22,04,536)	-	2,00,77,689
1) Current tax	-	2,17,00,000	-	-	-	2,17,00,000
2) Deferred tax	(22,04,536)	(16,22,311)	-	(22,04,536)	-	(16,22,311)
9 Net Profit / (Loss) from ordinary activities after tax from continuing operations (7 - 8)	4,44,50,080	2,32,55,995	1,86,16,164	4,44,50,080	1,86,16,164	4,18,72,159
10 Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
11 Tax Expense of Discontinuing Operations	-	-	-	-	-	-
12 Profit/(Loss) from Discontinuing Operations (10-11)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	4,44,50,080	2,32,55,995	1,86,16,164	4,44,50,080	1,86,16,164	4,18,72,159
14 Paid-up equity share capital (Face Value Rs 10)	4,20,22,000	4,20,22,000	4,20,22,000	4,20,22,000	4,20,22,000	4,20,22,000
15 Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year	-	-	-	-	-	-
16 Earnings Per Share (EPS)						
a Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous	10.58	5.53	4.43	10.58	4.43	9.96
b Basic and diluted EPS After Extraordinary items for the period, for the year to date and for the previous	10.58	5.53	4.43	10.58	4.43	9.96

Notes:

- The above results as reviewed by the audit committee, have been taken on records by the Board of Directors at their meeting held on 07th November, 2018
- 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:

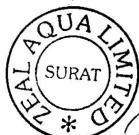
Particulars	No. of Complaints
No. of investor complaints pending at the beginning of half year	Nil
Received during the half year	Nil
Disposed during the half year	Nil
Remaining unresolved at the end of half year	Nil

- 3) This year Company does not have any segment , so reporting as per Accounting Standard -17(AS-17 segment reporting) issued by ICAI, is not applicable to the company
- 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 is listed on SME Platform of BSE, it has been exempted from applicability of IND-As as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015.
- 6) As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.

As per our report of even date

For ZEAL AQUA LIMITED

Date : 17.11.2018
Place : Surat



Shantilal Patel
Shantilal Patel
Chairman & MD
DIN: 01362109

JN Gandharva
Javanika N Gandharva
Company Secretary

Pradipkumar R Navik
Pradipkumar R Navik
Whole Time Director
DIN:01067716

Shailendrasingh C Patil
Shailendrasingh C Patil
C.F.O.

PARY AND CO.
Chartered Accountants

9005, World Trade Center, Ring Road, Surat-395002
Email:paryco@gmail.com, Tel.: 0261-3927221

Limited Review Report

To,
The Board of Directors
Zeal Aqua Limited
At Olpad, GIDC,
Plot No. 4,5,
Taluka: Olpad,
Surat – 394 540.

Dear Sirs,

Re: Report on financial results for the half year ended as on September 30, 2018


We have reviewed the accompanying statement of unaudited financial results of **M/S Zeal Aqua Limited** having its Registered office at At Olpad, GIDC, Plot No. 4,5, Taluka: Olpad, Surat – 394 540 for the period ended 30th September, 2018. This statement is the responsibility of the Management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 Issuer's 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: November 7, 2018
Place: Surat

For Pary and Co.
Chartered Accountants
FRN: 001288C


Akash Rujnikant Gaglani
(Partner)
M. No.: 114255