

**ZEAL AQUA LIMITED**  
**CIN No: L05004GJ2009PLC056270**



Date: 12/08/2024

To,  
BSE LIMITED  
Phiroze Jeejeebhoy towers,  
Dalal Street,  
Mumbai- 400 001.

Scrip ID/ Code: **ZEAL/539963**

Subject: **Outcome of Board Meeting of the Company held on August 12, 2024 and Unaudited Financial Results for the Quarter ended as on 30<sup>th</sup> June, 2024**

Reference No: **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

The Board of Directors of the company at their Meeting held on Monday, August 12, 2024 at 02:00 P.M. at the registered office of the company situated at Block No. 347, Vill. Orma, Ta: Olpad, Surat, Gujarat - 394540, have *interalia* discussed and approved following major businesses:

1. Standalone Unaudited Financial Results along with Limited Review Report thereon for the Quarter ended as on 30th June, 2024.  
Limited Review Report and Financial Results are enclosed herewith.
2. Considered and Approved the Appointment of CS Saaurabh Jhaveri (C P No. 3711) and CS Bhairav H. Shukla (C P No. 5820) as Secretarial Auditors of the Company for F.Y. 2024-25.

The meeting of the Board of Directors concluded at 07.10 p.m.

This is for your information and record.

Yours Faithfully,

**For Zeal Aqua Limited**

**Rohan Pradipkumar Navik**  
**Wholetime Director**  
**DIN: 02531248**  
**Place: Surat**

Encl: As Above



**Annexure I**

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

<b>Name</b>	BHAIRAV H. SHUKLA	SAAURABH JHAVERI
<b>Date of Appointment</b>	12/08/2024	12/08/2024
<b>Term of Appointment</b>	For F.Y. 2024-25	FY 2024-25
<b>Scope</b>	To conduct the Secretarial Audit and allied functions as mutually agreed between the management and Auditor for the F.Y. 2024-25.	To conduct the Secretarial Audit and allied functions as mutually agreed by the Management and Auditor for F.Y. 2024-25
<b>Brief Profile</b>	<p>BHAIRAV H. SHUKLA, is firm of practising Company Secretaries at Surat, Gujarat.</p> <p>The firm is engaged in providing various Secretarial Practice, Corporate Governance, Corporate Action for nearly two decades.</p>	<p>Saurabh Jhaveri is a Practising Company Secretary based in Surat.</p> <p>He serves and provides consultancy for various secretarial matters, corporate governance, corporate actions, litigations and insolvency matters since last two decades.</p>

**Limited Review Report on Unaudited Standalone Financial Results of ZEAL AQUA LIMITED for the Quarter Ended 30<sup>th</sup> June, 2024 under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
ZEAL AQUA LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s ZEAL AQUA LIMITED ("the Company") for the quarter ended 30<sup>th</sup> June, 2024, 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").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in 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 and in compliance with Regulation 33 of the Listing Regulations. 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 of Interim Financial statement 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.

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 PATEL KABRAWALA & CO.  
Chartered Accountants



CA HARDIK V. PATEL  
Partner

Membership Number: 135535  
FRN No.: 130952W  
UDIN: 24135535BKQCQAP3426

Place: Surat  
Date: 12/08/2024

**ZEAL AQUA LIMITED**

CIN- L05004GJ2009PLC056270

Registered Office: Block No. 347, VIII. Orma, Ta: Olpad, Surat, Gujarat 394540 India

Website: www.zealaqua.com; Email: zealaqua@gmail.com; Tel: 02621-220047

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30.06.2024**

Sr. No.	Particulars	Amounts in Lakhs (Except EPS)					
		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
		01/04/2024-30/06/2024 Unaudited	01/01/2024-31/03/2024 Audited	01/04/2023-30/06/2023 Unaudited	01/04/2024-30/06/2024 Unaudited	01/04/2023-30/06/2023 Unaudited	31-03-24 Audited
<b>1</b>	<b>Income</b>						
	Revenue from Operations	8,724.221	6,503.649	7,999.182	8,724.221	7,999.182	39,780.419
	Other Incomes	180.046	204.253	221.983	180.046	221.983	784.689
	<b>Total Income</b>	<b>8,904.267</b>	<b>6,707.902</b>	<b>8,221.165</b>	<b>8,904.267</b>	<b>8,221.165</b>	<b>40,565.108</b>
<b>2</b>	<b>Expenses:</b>						
	Cost of Materials Consumed	7,926.648	10,928.634	5,352.835	7,926.648	5,352.835	33,854.113
	Purchases of Stock-in-Trade						
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade						
	Employee Benefit Expenses	(561.514)	(6,306.947)	1,590.138	(561.514)	1,590.138	227.121
	Finance Costs	284.707	135.150	208.085	284.707	208.085	994.833
	Depreciation / Amortisation and Depletion Expense	402.997	361.012	341.537	402.997	341.537	1,377.656
	Other Expenses	186.679	118.246	126.000	186.679	126.000	499.246
		575.115	992.051	511.703	575.115	511.703	2,586.724
	<b>Total Expenses</b>	<b>8,814.632</b>	<b>6,228.146</b>	<b>8,130.298</b>	<b>8,814.632</b>	<b>8,130.298</b>	<b>39,539.693</b>
<b>3</b>	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>89.636</b>	<b>479.756</b>	<b>90.867</b>	<b>89.636</b>	<b>90.867</b>	<b>1,025.415</b>
<b>4</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit before Tax (3-4)</b>	<b>89.636</b>	<b>479.756</b>	<b>90.867</b>	<b>89.636</b>	<b>90.867</b>	<b>1,025.415</b>
<b>6</b>	<b>Tax Expense:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(1) Current tax	-	-	-	-	-	214.301
	(2) Deferred Tax	-	-	-	-	-	(16.079)
<b>7</b>	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>89.636</b>	<b>479.756</b>	<b>90.867</b>	<b>89.636</b>	<b>90.867</b>	<b>827.192</b>
<b>8</b>	<b>Profit/Loss from Discontinuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Tax Expense of Discontinuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Profit for the period (7+10)</b>	<b>89.636</b>	<b>479.756</b>	<b>90.867</b>	<b>89.636</b>	<b>90.867</b>	<b>827.192</b>
<b>12</b>	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	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	-	-	-	-	-	-
<b>13</b>	<b>Total comprehensive income for the year (11+12)</b>	<b>89.636</b>	<b>479.756</b>	<b>90.867</b>	<b>89.636</b>	<b>90.867</b>	<b>827.192</b>
<b>14</b>	<b>Paid-up Equity Share Capital (F.V. of Rs. 10 each)</b>	<b>1,260.660</b>	<b>1,260.660</b>	<b>1,260.660</b>	<b>1,260.660</b>	<b>1,260.660</b>	<b>1,260.660</b>
<b>15</b>	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16</b>	<b>Earnings Per Equity Share</b>						
	(1) Basic	0.071	0.381	0.072	0.071	0.072	0.656
	(2) Diluted	0.071	0.381	0.072	0.071	0.072	0.656
<b>17</b>	<b>Debt Equity ratio</b>	<b>2.257</b>	<b>1.904</b>	<b>1.842</b>	<b>2.257</b>	<b>1.842</b>	<b>1.904</b>
<b>18</b>	<b>Debt Service Coverage Ratio</b>	<b>1.567</b>	<b>2.832</b>	<b>1.634</b>	<b>1.567</b>	<b>1.634</b>	<b>2.030</b>
<b>19</b>	<b>Interest Service Coverage Ratio</b>	<b>1.222</b>	<b>1.780</b>	<b>1.266</b>	<b>1.222</b>	<b>1.266</b>	<b>1.744</b>

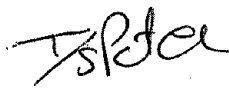
**Notes:**

- 1 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 12, 2024. The above results have been subjected to "limited review" by the statutory auditors of the Company. 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.
- 2 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.

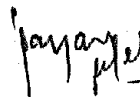
For ZEAL AQUA LIMITED



Shantilal Ishwarlal Patel  
Managing Director  
DIN: 01362109



Dhavalkumar Shantilal Patel  
Wholetime Director  
DIN: 02961674



Jayan Rajeshkumar Patel  
C.F.O.