

**Limited Review Report**

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

We have reviewed the accompanying statement of unaudited financial results of **Zota Health Care Limited** ("the Company") for the period ended **September 30, 2017**. 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 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 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.

Date: **14/11/2017**  
Place: **Surat**



**For D.S.M & CO.**  
**Chartered Accountants**

A handwritten signature in black ink, appearing to read "Dhaval S. Maheta".

**(Dhaval S. Maheta)**  
**(Proprietor)**

**M. No:-120700**

**Firm Reg. No: 132003W**

FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30.09.2017  
ZOTA HEALTH CARE LIMITED

(Amount in Rs.)

Particulars	6 months ended			Year Ended
	30-09-2017	31-03-2017	30-09-2016	31.03.2017
	Unaudited	Audited (refer Note no. 4)	Audited (refer Note no. 4)	Audited
<b>1 Income</b>				
a) Net Sales/ Income from Operations(Net of Excise duty)	391,367,303	-	-	715,799,820
b) Other Income	6,047,126	-	-	563,702
<b>Total Income</b>	<b>397,414,429</b>	-	-	<b>716,363,522</b>
<b>2 Expenses</b>				
Cost of Materials consumed	33,896,396	-	-	30,955,013
Purchase of stock-in-trade	178,396,713	-	-	492,998,340
Changes in inventories of finished goods, work-in-progress and stock-in-trade	46,681,025	-	-	(72,461,917)
Employees benefit expense	31,163,847	-	-	61,545,179
Depreciation and amortisation expense	4,625,578	-	-	10,540,567
Finance costs	915,483	-	-	6,823,660
Other expenditure	41,040,043	-	-	102,345,678
<b>TOTAL EXPENSES</b>	<b>336,719,084</b>	-	-	<b>632,746,519</b>
<b>3 Profit from Exceptional items and Extra ordinary and Tax (1-2)</b>	<b>60,695,345</b>	-	-	<b>83,617,003</b>
4 Exceptional items	-	-	-	-
<b>5 Profit before Extra ordinary items and Tax (3-4)</b>	<b>60,695,345</b>	-	-	<b>83,617,003</b>
6 Extra ordinary items	-	-	-	-
<b>7 Profit before Tax (5-6)</b>	<b>60,695,345</b>	-	-	<b>83,617,003</b>
<b>8 Tax Expenses</b>				
a) Current tax	20,246,760	-	-	28,596,186
b) Provision for Deferred Tax	(300,359)	-	-	451,980
c) Mat Credit	-	-	-	-
Less: Taxation for previous year	509,084	-	-	61,810
<b>9 Profit/ (Loss) for the period form Continuing Operations (after Tax) (7-8)</b>	<b>40,239,861</b>	-	-	<b>55,410,987</b>
10 Profit/ Loss from Discontinuing Operations	-	-	-	-
11 Tax Expense of Discontinuing Operations	-	-	-	-
12 Profit/ (Loss) form Discontinuing Operations (after Tax)(10-11)	-	-	-	-
<b>13 Profit/ (Loss) for the Period (9+12)</b>	<b>40,239,861</b>	-	-	<b>55,410,987</b>
<b>14 Other Comprehensive Income</b>				
a) (i) Items that will not be reclassified to profit or loss	-	-	-	-
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>15 Total Comprehensive Income for the period (13 + 14) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>40,239,861</b>	-	-	<b>55,410,987</b>
<b>16 Earning per equity shares</b>				
1) Basic	2.29	-	-	3.86
2) Diluted	2.29	-	-	3.86

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 14th November, 2017
- 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
- 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.
- Company was listed on NSE Emerge platform on 10.05.2017, it have not prepared any separate accounts for half year ended earlier on 30th September, 2016 & 31th March, 2017. Hence, they are not reported.
- The Company has adopted IAS from 01-04-2017 onwards.



Date: 14-11-2017  
Place: Surat

For ZOTA HEALTH CARE LIMITED

  
Moxesh Zota  
Managing Director  
DIN: 07625219

  
Himanshu Zota  
Whole Time Director  
DIN: 01097722



**Corporate 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

STATEMENT OF ASSETS & LIABILITIES  
ZOTA HEALTH CARE LIMITED *(Amount in Rs.)*

Particulars	6 Months Ended		Year Ended	
	30th September, 2017		31st March, 2017	
	Unaudited		Audited	
<b>I. ASSETS</b>				
(1) <b>Non-Current Assets</b>				
(a) Property, Plant and Equipment		56,061,711		59,319,304
(b) Capital Work in Progress		17,716,149		15,000,142
(c) Investment Property		-		-
(d) Goodwill		-		-
(e) Other Intangible Aseets		6,538,148		7,906,132
(f) Intangible Aseets under Development		-		9,953,551
(g) <b>Financial Assets</b>				
(i) Investments		100		100
(ii) Trade Receivables		-		-
(iii) Loans		6,994,987		1,075,269
(iv) Other Financial Assets		223,312,653		-
(h) Deferred Tax Assets		-		-
(i) Other non current assets		-		-
<b>Total non-current assets</b>		<b>310,623,748</b>		<b>93,254,497</b>
(2) <b>Current Assets</b>				
(a) Inventories		201,301,354		239,101,223
(b) <b>Financial Assets</b>				
(i) Investments		-		-
(ii) Trade Receivables		255,982,918		170,820,352
(iii) Cash and Cash Equivalents		26,119,557		1,370,224
(iv) loans		-		-
(v) Other Financial Assets		-		-
(b) Others Current Assets		55,241,942		33,501,987
<b>Total current assets</b>		<b>538,645,771</b>		<b>444,793,785</b>
<b>TOTAL ASSETS</b>		<b>849,269,519</b>		<b>538,048,282</b>
<b>II EQUITY AND LIABILITIES</b>				
(1) <b>Equity</b>				
Equity Share Capital		175,433,520		143,633,520
Other Equity		489,702,441		83,966,334
<b>Total Equity</b>		<b>665,135,961</b>		<b>227,599,854</b>
(2) <b>Liabilities</b>				
<b>SUSPENSE</b>				
<b>Non Current Liabilities</b>				
(a) <b>Financial Liabilities</b>				
(i) Borrowings		-		24,571,358
(ii) Trade Payable		-		-
(iii) Other Financial Liabilities		-		-
(b) Provisions		-		-
(c) Deferred Tax liabilities (Net)		881,917		1,182,276
(d) Other non current liabilities		-		-
<b>Total non-current lianbilities</b>		<b>881,917</b>		<b>25,753,634</b>
<b>Current Liabilities</b>				
(a) <b>Financial Liabilities</b>				
(i) Borrowings		-		16,389,976
(ii) Trade Payable		126,523,209		183,593,067
(iii) Other Financial Liabilities		-		-
(b) Other Current Liabilities		31,284,496		8,779,688
(c) Provisions		25,443,937		75,932,064
<b>Total Current lianbilities</b>		<b>183,251,642</b>		<b>284,694,794</b>
<b>Total Liabilities</b>		<b>849,269,519</b>		<b>538,048,282</b>

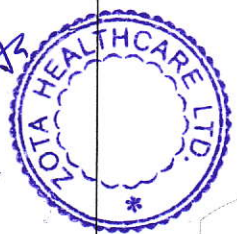
As per our report of even date

For For D.S.M & CO.  
Chartered Accountants  
*D.S.M & CO.*  
Dhaival S. Maheta  
Proprietor  
M.No. 120700  
FRN. 132003W  
Date : 14-11-2017  
Place : SURAT



For ZOTA HEALTH CARE LIMITED  
*Moxesh Zota*  
Moxesh Zota  
Managing Director  
DIN: 07625219  
*Ashwin Variya*  
Ashwin Variya  
Company Secretary

*Himanshu Zota*  
Himanshu Zota  
Whole Time Director  
DIN: 01097722  
*Viral Mandviwala*  
Viral Mandviwala  
C.F.O.



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