



Zenith Exports Limited

19, R. N. Mukherjee Road, Kolkata - 700 001, India
Telephone : 2248-7071, 2248-6936
E-mail : sec@zenithexportsltd.net
CIN : L24294WB1981PLC033902

12th February'2025

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza', C-1, Block-G
Bandra-Kurla Complex
Bandra (E)
Mumbai- 400 051
Scrip Code: ZENITHEXPO

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400 001
Scrip Code: 512553

Dear Sir/Madam,

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025,

We are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The aforesaid information is also available on the website of the Company **www.zenithexportslimited.com**

Kindly take the above information on record.

Thanking You,

For **ZENITH EXPORTS LIMITED**

(Anita Kumari Gupta)
Company Secretary & Compliance Officer



QUARTERLY INTEGRATED FILING (FINANCIALS)

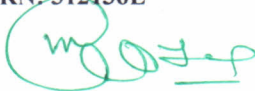
Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Zenith Exports Limited for the quarter and nine months ended December 31, 2024 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

To
The Board of Directors
Zenith Exports Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Zenith Exports Limited** ("the Company") for the quarter and nine months ended 31st December 2024 ("the Statement"). The statement has been prepared by company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time which has been initiated by us for identification purposes.
2. The 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 Indian Accounting Standards 34, (IndAS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by 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 statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

For V. Goyal & Associates
Chartered Accountants
FRN: 312136E


Vinod Kumar Goyal
(Partner)
(Membership No: 50670)



Place: Kolkata
Date: 12th day of February 2025

UDIN :- 25050670BMUJKM3393



Zenith Exports Limited

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EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024 [in terms of Regulation 47(1) (b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015]

Sl. No.	Particulars	(in lakhs)		
		Quarter ended on December 31,2024 (Unaudited)	Nine Months ended on December 31,2024 (Unaudited)	Quarter ended on December 31,2023 (Unaudited)
1	Total Income from Operations (Net)	1,957	5,412	1,942
2	Net Profit/(Loss) for the period (before Tax,Exceptional and/or Extraordinary items)	91	(161)	(24)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	91	(161)	(24)
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	67	(129)	(20)
5	Total Comprehensive Income for the period[Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	62	(129)	(13)
6	Equity Share Capital (Face Value Rs.10/- each)	540	540	540
7	Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-
8	Earnings Per Share (not annualised) (of Rs.10/- each)(for continuing and discontinued operations)			
	Basic and Diluted	1.24	(2.38)	(0.37)

Notes:-

1. The above is an extract of the detailed format of Unaudited Results for the Quarter and Nine Months ended 31st December,2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation,2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange website (www.bseindia.com and www.nseindia.com) and the Company's website (www.zenithexportslimited.com).
2. The Financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (IND-AS) prescribed under section 133 of the Companies Act,2013 to the extent applicable.
3. The above Standalone Financial Results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 12th February,2025.
4. The Statutory Auditors of the company have carried out Limited Review of the Standalone financial results for the Quarter and Nine Months ended 31st December,2024.
5. Figures for the previous period/year have been regrouped and reclassified to conform to the classification of Current period where necessary.

Place: Kolkata

Date: - 12th February,2025

For and on behalf of Board of Directors
For Zenith Exports Limited





Zenith Exports Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

Sl. No.	PARTICULARS	(Rs. in lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1.	(a) Revenue from Operations (Net)	1,857	1,610	1,837	5,121	6,183	8,170
	(b) Other Income	100	107	105	291	264	384
	Total income	1,957	1,717	1,942	5,412	6,447	8,554
2.	Expenditure						
7	(a) Cost of Materials consumed	975	571	919	2,463	2,638	3,415
	(b) Purchase of traded goods	172	189	252	589	1,112	1,369
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(108)	358	(89)	26	(18)	125
	(d) Employees benefits expense	224	225	217	665	633	866
	(e) Finance Cost	21	24	17	66	72	90
	(f) Depreciation and Amortisation Expense	21	19	25	61	74	102
	(g) Processing charges	93	76	87	250	377	486
	(h) Power & Fuel	23	21	23	63	70	91
	(i) Exchange fluctuation Loss/(Gain) Net	-	-	-	-	-	-
	(j) Provision/(Reversal) for Losses on Forward contract mark to Market basis	-	-	6	-	(3)	-
	(k) Other Expenditure	445	508	509	1,390	1,380	1,944
	Total Expenditure (a) to (k)	1,866	1,991	1,966	5,573	6,335	8,488
3.	Profit/(Loss) before Exceptional and extraordinary items & tax (1-2)	91	(274)	(24)	(161)	112	66
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3-4)	91	(274)	(24)	(161)	112	66
6.	Tax Expense	24	(64)	(4)	(32)	40	36
	Current Tax	-	-	-	-	-	-
	Deferred Tax	24	(64)	(4)	(32)	40	36
	Tax for earlier years (net)	-	-	-	-	-	-
	Mal Credit Entitlement	-	-	-	-	-	-
7.	Profit/(Loss) for the period from Continuing operations (5-6)	67	(210)	(20)	(129)	72	30
8.	Profit/(Loss) from Discontinuing Operation	-	-	-	-	-	-
9.	Tax Expense of discontinuing operation (including deferred tax)	-	-	-	-	-	-
10.	Profit/(Loss) from Discontinuing Operation after tax (8-9)	-	-	-	-	-	-
11.	Profit/(Loss) for the period (7+10)	67	(210)	(20)	(129)	72	30
12.	Other Comprehensive Income						
	[A] Items that will not be reclassified to Profit or Loss						
	(i) Change in Fair value of FVOCI investment in Mutual Fund	(7)	5	10	-	23	31
	(ii) Income-Tax relating to this items	2	(1)	(3)	-	(6)	(8)
	[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	-	-	-	-	-	-
	Total of (12)	(5)	4	7	-	17	23
13.	Total Comprehensive income for the period (11+12)	62	(206)	(13)	(129)	89	53
14.	Paid up Equity Share Capital (face Value Rs.10/- per share)	540	540	540	540	540	540
15.	Other Equity	-	-	-	-	-	7,486
16.	Earnings Per Share (of Rs.10/- each)(not annualized)(For continuing operations) Basic & Diluted	1.24	(3.89)	(0.37)	(2.38)	1.33	0.56
17.	Earnings Per Share (of Rs.10/- each)(not annualized)(For Discontinued operations) Basic & Diluted	-	-	-	-	-	-
18.	Earnings Per Share (of Rs.10/- each)(not annualized)(For continuing operations and Discontinued operations) Basic & Diluted	1.24	(3.89)	(0.37)	(2.38)	1.33	0.56

Place : KOLKATA

Date:- 12th February, 2025

For and on behalf of Board of Directors
 For Zenith Exports Limited

R. K. Mukherjee
 Chairman





Zenith Exports Limited

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STANDALONE UNAUDITED SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & NINE MONTHS ENDED 31st DECEMBER, 2024

(Rs. in lakhs)

Sl. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1.	SEGMENT REVENUE						
a.	Silk Fabrics/Made-ups	328	315	345	910	1,138	1,472
b.	Industrial Leather Hand Gloves/Made-ups	1,196	1,131	1,258	3,491	3,908	5,307
c.	EOU - Silk Fabrics	333	164	234	720	827	1,081
d.	Yarn	-	-	-	-	310	310
	TOTAL (a+b+c+d)	1,857	1,610	1,837	5,121	6,183	8,170
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	1,857	1,610	1,837	5,121	6,183	8,170
2.	SEGMENT RESULTS						
	Profit/(Loss) before Tax and Interest						
a.	Silk Fabrics/Made-ups	177	52	(28)	305	107	214
b.	Industrial Leather Hand Gloves/Made-ups	10	(54)	60	38	163	156
c.	EOU - Silk Fabrics	(72)	(241)	(19)	(386)	(31)	(99)
d.	Yarn	6	3	(12)	(19)	(26)	(79)
	TOTAL (a+b+c+d)	121	(240)	1	(62)	213	192
	Less : (1) Finance Cost	21	24	17	66	72	90
	(2) Other un-allocable expenditure net off un-allocable income	9	10	8	33	29	36
	Total Profit/(Loss) Before Tax	91	(274)	(24)	(161)	112	66
3.	SEGMENT ASSETS						
a.	Silk Fabrics/Made-ups	3,953	3,317	2,253	3,953	2,253	2,288
b.	Industrial Leather Hand Gloves/Made-ups	3,372	3,903	4,221	3,372	4,221	4,287
c.	EOU - Silk Fabrics	1,579	1,594	1,890	1,579	1,890	1,805
d.	Yarn	1,186	1,182	1,289	1,186	1,289	1,209
e.	Unallocable	-	1	1	-	1	1
	Total Assets	10,090	9,997	9,654	10,090	9,654	9,590
4.	SEGMENT LIABILITIES						
a.	Silk Fabrics/Made-ups	918	555	519	918	519	412
b.	Industrial Leather Hand Gloves/Made-ups	477	820	283	477	283	438
c.	EOU - Silk Fabrics	848	782	739	848	739	709
d.	Yarn	2	3	26	2	26	2
e.	Unallocable	4	3	2	4	2	3
	Total Liabilities	2,249	2,163	1,569	2,249	1,569	1,564

Place: KOLKATA

For and on behalf of Board of Directors
 For Zenith Exports Limited

Date:- 12th February, 2025

R. K. Roy
 Chairman





Zenith Exports Limited

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Notes:-

1. These Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th February 2025.
2. The Standalone Unaudited Financial Results have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (IND-AS) prescribed under section 133 of the Companies Act, 2013 to the extent applicable.
3. The Statutory Auditors have carried out Limited review of the Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024.
4. In the Calculation of Current Tax, the company has opted for Concessional Tax rate u/s 115BAA of Income-Tax Act, 1961.
5. Figures for the previous period/year have been regrouped and classified to confirm to the classification of Current period where necessary.

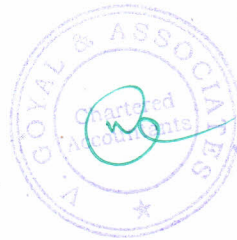
Place : **KOLKATA**

Date :-12th February,2025

For and on behalf of Board of Directors

For Zenith Exports Limited

R. K. Farooque
Chairman



ZENITH EXPORTS LIMITED
19, R.N.MUKHERJEE ROAD
KOLKATA - 700 001
(TRADING DIVISION)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1	Revenue from Operations (Net)	1,524	1,446	1,603	4,401	5,046	6,779
2	Other Income	57	88	82	212	200	269
3	Total Income (1+2)	1,581	1,534	1,685	4,613	5,246	7,048
4	Expenditure						
	(a) Cost of Materials consumed	870	517	839	2,238	2,371	3,098
	(b) Purchase of traded goods	172	189	252	589	804	1,061
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(211)	210	(53)	(262)	11	97
	(d) Employees benefits expense	92	94	90	276	264	354
	(e) Finance Cost	8	11	3	28	32	37
	(f) Depreciation and Amortisation Expense	6	6	9	18	26	36
	(g) Processing charges	87	70	79	237	356	455
	(h) Power & Fuel	-	-	-	-	-	-
	(i) Exchange fluctuation Loss/(Gain) Net	-	-	-	-	-	-
	(j) Provision/(Reversal) for losses on forward contracts mark to market basis	-	-	6	-	(3)	-
	(k) Other Expenditure	387	460	439	1,207	1,176	1,613
	Total (a) to (k)	1,411	1,557	1,664	4,331	5,037	6,751
5	Profit from Ordinary Activities before tax (3-4)	170	(23)	21	282	209	297
6	Tax expenses	24	(64)	(4)	(32)	40	36
	- Current	-	-	-	-	-	-
	- Tax for earlier years	-	-	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-	-	-
	- Deferred	24	(64)	(4)	(32)	40	36
7	Net Profit from Ordinary Activities after tax (5-6)	146	41	25	314	169	261
8	Paid - up Equity Share Capital (Face value Rs. 10 per share)	540	540	540	540	540	540

PLACE : KOLKATA

Dated:- 12th February, 2025

For Zenith Exports Limited

R. Anand
Chairman





Zenith Exports Limited

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENTS ETC- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- NIL

S. No.	Particulars	₹ in Crores
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	NIL

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable