

Our Ref. No. : BSE/LODR/2025/0509

Date : 11<sup>th</sup> February, 2025

To,  
Corporate Relationship Department,  
BSE Limited,  
14<sup>th</sup> Floor, P.J. Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**BSE Equity Scrip Code : 530665**

Dear Sirs,

**SUB : Integrated Filing (Financials) 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 dated January 2, 2025, we are submitting herewith the  
Integrated Filing (Financials) for the quarter and nine months ended December 31,  
2024.

This is for your information and records.

This will also be hosted on the Company's website, at [www.zenithhealthcare.com](http://www.zenithhealthcare.com) .

Thanking you,

For Zenith Healthcare Limited

(Mihir Shah)  
Company Secretary & Compliance Officer  
ACS : A41922

Encl: As above

## ZENITH HEALTHCARE LIMITED

CIN : L24231GJ1994PLC023574

Reg Office :- 504, Iscon Elegance, Prahlad Nagar Cross Road Nr. Anand Dham Jain Derasar, S. G. Road, Ahmedabad, Gujarat, India, 380051.  
Tel No. 079-66168889, Email id :- mahendrazenith@hotmail.com

### UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DECEMBER, 2024

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	Quarters Ended on			Nine Months Ended on		Financial Year
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	ended on
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	31.03.2024
						(AUDITED)	
	<b>INCOMES</b>						
I	Revenue from Operations	230.52	302.79	389.16	790.44	1,140.18	1,447.17
II	Other Income	16.23	7.79	6.25	32.20	15.21	23.00
III	Total Income (I + II)	246.75	310.59	395.41	822.64	1,155.39	1,470.17
IV	<b>EXPENSES.</b>						
(a)	Cost of materials consumed	114.36	162.85	199.13	365.74	487.47	688.49
(b)	Purchase of Stock in Trade.	2.63	13.22	5.52	22.55	61.38	67.59
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	1.22	(5.62)	1.48	4.72	62.32	83.89
(d)	Employee benefits expense	49.96	47.51	42.89	139.92	124.77	172.51
(e)	Finance Cost	0.38	0.35	0.53	1.04	1.10	1.37
(f)	Depreciation and Amortisation Expenses	6.92	4.09	5.21	15.09	15.89	20.93
(g)	Other Expenses	82.06	70.32	130.73	250.88	356.35	407.80
	<b>TOTAL EXPENSES (IV (a to g))</b>	<b>257.54</b>	<b>292.73</b>	<b>385.49</b>	<b>799.96</b>	<b>1,109.28</b>	<b>1,442.59</b>
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	(10.78)	17.85	9.92	22.68	46.11	27.58
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	(10.78)	17.85	9.92	22.68	46.11	27.58
VIII	<b>TAX EXPENSES.</b>						
(a)	Current Tax.	(2.19)	8.42	-	6.24	-	7.00
(b)	Deffered Tax.	20.62	0.09	-	20.71	-	0.23
	<b>Total Tax Expenses.</b>	<b>18.44</b>	<b>8.51</b>	<b>-</b>	<b>26.95</b>	<b>-</b>	<b>7.23</b>
IX	<b>NET PROFIT / (LOSS) FOR THE PERIOD</b>	<b>(29.22)</b>	<b>9.34</b>	<b>9.92</b>	<b>(4.27)</b>	<b>46.11</b>	<b>20.35</b>
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Income for the year (IX-X)	(29.22)	9.34	9.92	(4.27)	46.11	20.35
XII	Paid up Equity Share Capital (Amount in lacs)	537.39	537.39	537.39	537.39	537.39	537.39
	Rs. 1 Face value per share)	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-
XIII	Reserve excluding revaluation reserves as per balance sheet	-	-	-	-	-	196.39
XIV	Earning Per Share (In Rupees)						
(i)	Basic.	(0.05)	0.017	0.018	(0.01)	0.086	0.038
(ii)	Diluted.	(0.05)	0.017	0.018	(0.01)	0.086	0.038

#### NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Tuesday, Feb 11, 2025. The Statutory Auditors have carried out limited review of the financial result for the Nine months ended on Dec 31, 2024.
- The financial statement has been prepared in accordance with Indian Accounting Standard under historical cost convention on the accrual basis except certain financial instruments which are measured at fair values, the provision of the Companies Act, 2013 ('Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under section 133 of the Act read with the Rule 3 of the Companies (Indian Accounting
- Company has only one reportable segment - Pharmaceuticals as per requirement of Ind AS 108.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- The financial results for the Three month ended December 31, 2024 are balancing figures between Unaudited results for the Half year ended September 30, 2024 and the published year to date figure upto Nine months ended December 31, 2024.

For, Zenith Healthcare Limited

MAHENDRA  
CHATRABHUJ  
RAYCHA

Digitally signed by  
MAHENDRA CHATRABHUJ  
RAYCHA  
Date: 2025.02.11 15:54:01  
+05'30'

Mahendra C. Raycha  
Managing Director  
DIN : 00577647  
Dated : 11th Feb, 2025  
Place : Ahmedabad



# Doshi Doshi & Co

Chartered Accountants

## Independent Auditor's Review Report on the Quarter Ended December 31, 2024, Unaudited Financial Results of ZENITH HEALTHCARE LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
**The Board of Directors**  
**ZENITH HEALTHCARE LIMITED**  
504, ISCON ELEGANCE, PRAHLAD NAGAR CROSS ROAD,  
NR. ANAND DHAM JAIN DERASAR, S. G. ROAD,  
AHMEDABAD - 380051

1. We have reviewed the accompanying statement of unaudited financial results of **Zenith Healthcare Limited** (the 'Company') for the quarter ended December 31, 2024 and year to date from April 01, 2024 December 31, 2024 for the Nine month ended on that date (the "Statement"). This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

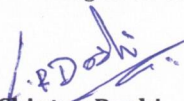
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

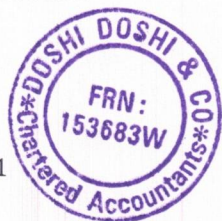
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review of interim financial information 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.

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 financial results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation 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 **Doshi Doshi & Co,**  
Chartered Accountants  
Firm Registration No.: 153683W

  
**Chintan Doshi**  
Partner  
Membership No.:158931



Place: Ahmedabad  
Date: February 11, 2025  
**UDIN: 25158931BMIFRK4135**

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✉ chintan@ddco.in  
🌐 www.ddco.in

📍 **Ahmedabad Branch**  
C 908, Stratum @ Venus Ground,  
NR Jhansi Ki Rani Statue,  
Nehrunagar, Ahmedabad - 380015

📍 **Mumbai Branch**  
119, Plot No. 7, Near F M Banquets,  
Udyog Nagar, Goregaon West,  
Mumbai - 400104.

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

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

Sr No.	Particulars	Amount In Lakhs
1	Loans / revolving facilities like cash credit from banks / financial institutions	0
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	0
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including shortterm and long-term debt	0

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 (applicable only for Annual Filing i.e., 4th quarter)