



Zenith Exports Limited

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

10th November'2023

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,

Sub: Submission of Unaudited Standalone Financial Results of the Company for the Quarter and half year ended September 30, 2023.

pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on November 10, 2023 which commenced at 11:45 A.M. and concluded 12.30 P.M. has inter-alia considered and approved the Unaudited Standalone Financial Results of the Company for the Quarter and half year Ended 30th September, 2023, duly reviewed by M/s. V. Goyal & Associates, Chartered Accountants, Kolkata, (FRN: 312136).
In respect of the above, we hereby enclose the following:-

- The Un-Audited Financial results for the Quarter and half year Ended 30th September, 2023 under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Limited Review Report by M/s V. Goyal & Associates, Chartered Accountants, the statutory Auditors of the Company on the Unaudited Standalone Financial results for the Quarter and half year Ended 30th September, 2023.

Further, pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations'2015, the said results will be duly published in the required newspaper within stipulated time and will be uploaded on the website of the Company at www.zenithexportslimited.com.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For **ZENITH EXPORTS LIMITED**

JEETENDE

R KR RAM

(Jeetender Kumar Ram)

Company Secretary & Compliance Officer

ACS: 42263

Digitally signed by JEETENDER KR RAM
DN: c=IN, o=PERSONAL,
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postalCode=700013, st=West Bengal,
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Date: 2023.11.09 14:55:36 +05'30'



V. Goyal & Associates

Chartered Accountants

Since 1979

Mercantile Buildings : 'A' Block, 1st Floor

9, Lalbazar Street, Kolkata - 700 001

Phone : 91 33 2248 1037, 2213 1429

Mobile : 9830044016 / 9331004945

E-mail : vgoalassociates@gmail.com


goyalpankajforyou@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulation,2015, as amended.

**Review Report to
The Board of Directors
ZENITH EXPORTS IMITED**

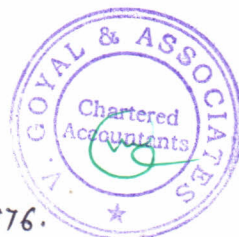
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Zenith Exports Limited ("the Company") for the quarter & half year ended September 30, 2023 (the 'statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") .
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with 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 the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


**VinodKumar Goyal
(Partner)
(Membership No: 50670)**

Place: Kolkata
Date: 10th day of November ,2023

UDIN:- 23050670B6726NJ5776.





Zenith Exports Limited

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E-mail : sec@zenithexportsltd.net,website : www.zenithexportslimited.com
CIN : L24294WB1981PLC033902

EXTRACT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER,2023 [in terms of Regulation 47(1) (b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015]

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended on September 30,2023 (Unaudited)	Six Months ended on September 30,2023 (Unaudited)	Quarter ended on September 30,2022 (Unaudited)
1	Total Income from Operations (Net)	2,330	4,505	1,617
2	Net Profit/(Loss) for the period (before Tax,Exceptional and/or Extraordinary items)	79	136	(134)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	79	136	(134)
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	53	92	(106)
5	Total Comprehensive Income for the period[Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	57	102	(105)
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	0.98	1.70	(1.96)

Notes:-

- The above is an extract of the detailed format of Unaudited Results for the Quarter and Half Year ended 30th September,2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)Regulation,2015. The full format of the Quarter/Half-Year Financial Results are available on the Stock Exchange website(www.bseindia.com and www.nseindia.com) and the Company's website (www.zenithexportslimited.com).
- The Financials results have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (IND-AS) prescribed under section 133 of the Companies.
- The above Standlone Financial Results have been reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 10th November 2023.
- The Statutory Auditors of the company have carried out Limited Review of the Standalone financial results for the Quarter and Half Year ended 30th September,2023.
- Figures for the previous period/year have been regrouped and reclassified to conform to the classification of Current period where necessary.

Place: Kolkata

Date: - 10th November 2023

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


Chairman





Zenith Exports Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2023

(Rs. in lakhs)

Sl. No.	PARTICULARS	Three Months Ended			Six Months Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	(a) Revenue from Operations (Net)	2,241	2,105	1,568	4,346	3,476	6,226
	(b) Other Income	89	70	49	159	140	446
	Total Income	2,330	2,175	1,617	4,505	3,616	6,672
2.	Expenditure						
7	(a) Cost of Materials consumed	827	892	788	1,719	1,836	3,009
	(b) Purchase of traded goods	352	508	110	860	239	500
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	141	(70)	133	71	68	18
	(d) Employees benefits expense	225	191	188	416	378	750
	(e) Finance Cost	29	26	15	55	28	65
	(f) Depreciation and Amortisation Expense	25	24	32	49	65	130
	(g) Processing charges	127	163	98	290	227	387
	(h) Power & Fuel	26	21	23	47	45	93
	(i) Exchange fluctuation Loss/(Gain) Net	-	-	-	-	-	-
	(j) Provision/(Reversal) for Losses on Forward contract mark to Market basis	-	(9)	(4)	(9)	-	9
	(k) Other Expenditure	499	372	368	871	729	1,511
	Total Expenditure (a) to (k)	2,251	2,118	1,751	4,369	3,615	6,472
3.	Profit/(Loss) before Exceptional and extraordinary items & tax (1-2)	79	57	(134)	136	1	200
4.	Exceptional Items - Voluntary Retirement Scheme	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3-4)	79	57	(134)	136	1	200
6.	Tax Expense	26	18	(28)	44	7	42
	Current Tax	-	-	-	-	-	-
	Deferred Tax	26	18	(28)	44	7	42
	Tax for earlier years (net)	-	-	-	-	-	-
	Mat Credit Entitlement	-	-	-	-	-	-
7.	Profit/(Loss) for the period from Continuing operations (5-6)	53	39	(106)	92	(6)	158
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)	53	39	(106)	92	(6)	158
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	5	8	2	13	2	-
	(ii) Income-Tax relating to this items	(1)	(2)	(1)	(3)	(1)	-
	[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)	4	6	1	10	1	-
13.	Total Comprehensive income for the period (11+12)	57	45	(105)	102	(5)	158
14.	Paid up Equity Share Capital (face Value Rs.10/- per share)	540	540	540	540	540	540
15.	Other Equity	-	-	-	-	-	7,433
16.	Earnings Per Share (of Rs.10/- each) (not annualized) (For continuing operations) Basic & Diluted	0.98	0.72	(1.96)	1.70	(0.11)	2.92
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	0.98	0.72	(1.96)	1.70	(0.11)	2.92

Place: KOLKATA

Date:- 10th November, 2023

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

R. J. Sengupta
 Chairman





Zenith Exports Limited

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STANDALONE UNAUDITED SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & SIX MONTHS ENDED 30th SEPTEMBER, 2023

Sl. No.	PARTICULARS	(Rs. in lakhs)					
		Three Months Ended			Six Months Ended		Year Ended
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
1.	SEGMENT REVENUE						
a.	Silk Fabrics/Made-ups	427	366	436	793	728	1,349
b.	Industrial Leather Hand Gloves/Made-ups	1,444	1,206	837	2,650	2,008	3,527
c.	EOU - Silk Fabrics	239	354	295	593	620	1,230
d.	Yarn	131	179	-	310	120	120
	TOTAL (a+b+c+d)	2,241	2,105	1,568	4,346	3,476	6,226
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income From Operations	2,241	2,105	1,568	4,346	3,476	6,226
2.	SEGMENT RESULTS						
	Profit/(Loss) before Tax and Interest						
a.	Silk Fabrics/Made-ups	102	33	84	135	229	341
b.	Industrial Leather Hand Gloves/Made-ups	34	69	(185)	103	(165)	(71)
c.	EOU - Silk Fabrics	(8)	(4)	(6)	(12)	(14)	(40)
d.	Yarn	(11)	(3)	(4)	(14)	(1)	71
	TOTAL (a+b+c+d)	117	95	(111)	212	49	301
	Less : (1) Finance Cost	29	26	15	55	28	65
	(2) Other un-allocable expenditure net off un-allocable Income	9	12	8	21	20	36
	Total Profit/(Loss) Before Tax	79	57	(134)	136	1	200
3.	SEGMENT ASSETS						
a.	Silk Fabrics/Made-ups	2,208	2,238	2,188	2,208	2,188	2,199
b.	Industrial Leather Hand Gloves/Made-ups	4,308	4,774	3,874	4,308	3,874	4,606
c.	EOU - Silk Fabrics	1,911	1,858	2,029	1,911	2,029	1,899
d.	Yarn	1,287	1,484	1,336	1,287	1,336	1,299
e.	Unallocable	1	1	1	1	1	1
	Total Assets	9,715	10,355	9,428	9,715	9,428	10,004
4.	SEGMENT LIABILITIES						
a.	Silk Fabrics/Made-ups	519	577	566	519	566	543
b.	Industrial Leather Hand Gloves/Made-ups	371	857	74	371	74	745
c.	EOU - Silk Fabrics	748	696	868	748	868	735
d.	Yarn	10	194	108	10	108	5
e.	Unallocable	2	2	2	2	2	3
	Total Liabilities	1,650	2,326	1,618	1,650	1,618	2,031

Place : KOLKATA

Date:- 10th November, 2023

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

R. K. Sengupta
 Chairman





Zenith Exports Limited

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Notes:-

1. These Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 10th November,2023.
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 Half year ended 30th September, 2023.
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 :- 10th November,2023

For and on behalf of Board of Directors

For Zenith Exports Limited

R.K. Sengupta
Chairman





Zenith Exports Limited

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30-09-2023

[Disclosure as required under clause 33 of SEBI (Listing Obligation and Disclosure requirement) Regulations 2015]

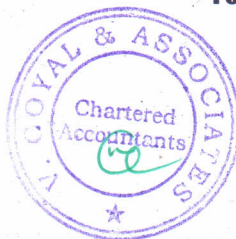
SN	Particulars	(Rs. In lakhs)		
		As at 30.09.2023 (Unaudited)	As at 30.09.2022 (Unaudited)	As at 31.03.2023 (Audited)
[1]	ASSETS			
	Non-Current Assets			
	(a) Property, Plant and Equipment	962	1,121	993
	(b) Biological Assets Other than Bearer Plants	31	31	31
	(c) Intangible assets	-	-	-
	(d) Financial Assets			
	(i) Investments	101	56	85
	(ii) Loans	-	-	-
	(iii) Other Financial Assets	286	1,358	1,181
	(e) Deferred Tax Assets (Net)	414	492	457
	(f) Other Non-Current Assets	74	78	76
	Sub-total	1,868	3,136	2,823
[2]	Current Assets			
	(a) Inventories	2,846	3,025	2,772
	(b) Financial Assets			
	(i) Investments	-	-	-
	(ii) Trade Receivables	1,446	943	926
	(iii) Cash and Cash Equivalents	1,592	1,291	652
	(iv) Bank Balances other than (iii) above	1,318	384	2,206
	(v) Loans	-	-	-
	(vi) Other Financial Assets	113	58	78
	(c) Current Assets (Net)	4	3	17
	(d) Other Current Assets	547	440	527
	Sub-total	7,866	6,144	7,178
	Total Assets	9,734	9,280	10,001
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	540	540	540
	(b) Other Equity	7,525	7,270	7,433
	Total Equity	8,065	7,810	7,973
	LIABILITIES			
[1]	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	6	-
	(ii) Other Financial Liabilities	-	-	-
	(b) Provisions	178	180	172
	(c) Other Non-Current Liabilities	4	6	5
	Sub-total	182	192	177
[2]	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	594	551	947
	(ii) Trade Payables	636	418	596
	(iii) Other Financial Liabilities	96	39	124
	(b) Other Current Liabilities	129	240	147
	(c) Provisions	32	30	37
	(d) Current Tax Liabilities (Net)	-	-	-
	Sub-total	1,487	1,278	1,851
	Total Equity and Liabilities	9,734	9,280	10,001

PLACE : KOLKATA

DATE : 10th November, 2023

For and on behalf of Board of Directors

For ZENITH EXPORTS LIMITED



R. Sengupta
Chairman



Zenith Exports Limited

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2023

SN	Particulars	Six Months ended		(Rs. In lakhs)
		As at 30/09/2023 (Unaudited)	As at 30/09/2022 (Unaudited)	Year Ended 31/03/2023 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) before tax	136	1	200
	Adjustment for :			
	Depreciation	49	65	130
	Interest income	(108)	(84)	(199)
	Dividend Income	-	28	-
	Interest Expenses	55	-	65
	Provision of Loss on Forward Contracts	(9)	-	9
	(Profit)/Loss on Sale of Propety, Plant & Equipment (Net)	-	1	(102)
	(Profit)/Loss on Sale of Investments (Net)	-	-	(3)
	Operating Profit/(Loss) before Working Capital changes	123	11	100
	Adjustment for (Increase)/decrease in :			
	Trade Receivable	(520)	435	453
	Other Receivable	(5)	155	70
	Inventories	(74)	948	1,200
	Trade Payable, Other Liabilities and Provisions	3	(41)	117
	Cash generated from operations	(473)	1,508	1,940
	Income Tax Paid	(5)	(3)	(17)
	NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(478)	1,505	1,923
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Property, Plant & Equipment	(18)	(13)	(16)
	Purchase of Biological Assets	-	(1)	(1)
	Sales of Property, Plant & Equipment	-	9	177
	Sales of Investments	7	20	73
	Purchase of Investments	(23)	(23)	(103)
	Interest Received	73	80	179
	Movement of Fixed Deposit with Bank	1,787	(217)	(1,864)
	NET CASH OUTFLOW FROM INVESTING ACTIVITIES (B)	1,826	(145)	(1,555)
C	CASH FLOW FROM FINANCIAL ACTIVITIES			
	Borrowings/(Repayments) of Long Term Borrowings	-	-	(5)
	Borrowings/(Repayments) of Short Term Borrowings	(353)	(823)	(428)
	Interest Paid	(55)	(28)	(65)
	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES (C)	(408)	(851)	(498)
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS [A+B+C]	940	509	(130)
	CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	652	782	782
	CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	1,592	1,291	652
	NET INCREASE/(DECREASE)	940	509	(130)

Notes:- The above Cash Flow Statement has been prepared under the Indirect Method as set out IND AS-7 Statement of Cash Flows.

Place :- KOLKATA

Date :- 10th November, 2023



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

A. K. Banerjee
 Chairman

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2023

(Rs. In Lakhs)

Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
1	Revenue from Operations (Net)	1,871	1,572	1,273	3,443	2,736	4,876
2	Other Income	64	54	29	118	97	252
3	Total Income (1+2)	1,935	1,626	1,302	3,561	2,833	5,128
4	Expenditure						
	(a) Cost of Materials consumed	736	796	682	1,532	1,614	2,602
	(b) Purchase of traded goods	248	304	110	552	239	500
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	178	(114)	125	64	(44)	(135)
	(d) Employees benefits expense	90	84	83	174	163	328
	(e) Finance Cost	16	13	2	29	2	10
	(f) Depreciation and Amortisation Expense	9	8	10	17	21	43
	(g) Processing charges	118	159	87	277	206	351
	(h) Power & Fuel	-	-	-	-	-	-
	(i) Exchange fluctuation Loss/(Gain) Net	-	-	-	-	-	-
	(j) Provision/(Reversal) for losses on forward contracts mark to market basis	-	(9)	(4)	(9)	-	9
	(k) Other Expenditure	429	308	318	737	590	1,196
	Total (a) to (k)	1,824	1,549	1,413	3,373	2,791	4,904
5	Profit from Ordinary Activities before tax (3-4)	111	77	(111)	188	42	224
6	Tax expenses	26	18	(28)	44	7	42
	- Current	-	-	-	-	-	-
	- Tax for earlier years	-	-	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-	-	-
	- Deferred	26	18	(28)	44	7	42
7	Net Profit from Ordinary Activities after tax (5-6)	85	59	(83)	144	35	182
8	Paid - up Equity Share Capital (Face value Rs. 10 per share)	540	540	540	540	540	540

PLACE : KOLKATA

Dated:- 10th November,2023

For Zenith Exports Limited

R. Bhowmik
Chairman



ZENITH TEXTILE - MYSORE
(UNIT OF ZENITH EXPORTS LIMITED)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2023

(Rs. In Lakhs)

Sr. No.	Particulars	Three Months Ended			Six Months Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations (Net)	239	354	295	593	620	1,230
2	Other Income	5	6	7	11	12	32
3	Total Income (1+2)	244	360	302	604	632	1,262
4	Expenditure						
	(a) Cost of Materials consumed	91	96	106	187	222	407
	(b) Purchase of traded goods	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(63)	70	8	7	(5)	36
	(d) Employees benefits expense	133	106	104	239	212	417
	(e) Finance Cost	13	13	13	26	26	55
	(f) Depreciation and Amortisation Expense	11	12	17	23	34	69
	(g) Processing charges	9	4	11	13	21	36
	(h) Power & Fuel	26	21	23	47	45	93
	(i) Exchange fluctuation Loss/(Gain) Net	-	-	-	-	-	-
	(j) Other Expenditure	45	55	39	100	117	244
	Total (a) to (j)	265	377	321	642	672	1,357
5	Exceptional items - Voluntary Retirement Scheme	-	-	-	-	-	-
6	Profit from Ordinary Activities before tax (3-4+5)	(21)	(17)	(19)	(38)	(40)	(95)

PLACE : KOLKATA

Dated:- 10th November,2023

For Zenith Exports Limited

[Signature]

Chairman



ZENITH SPINNERS - AHMEDABAD
(UNIT OF ZENITH EXPORTS LIMITED)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2023

Sr. No.	Particulars	Three Months Ended			Six Months Ended		(Rs. In Lakhs)
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31/03/2023 (Audited)
1	Revenue from Operations (Net)	131	179	-	310	120	120
2	Other Income	20	10	13	30	31	162
3	Total Income (1+2)	151	189	13	340	151	282
4	Expenditure						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of traded goods	104	204	-	308	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	26	(26)	-	-	117	117
	(d) Employees benefits expense	2	1	1	3	3	5
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and Amortisation Expense	5	4	5	9	10	18
	(g) Processing charges	-	-	-	-	-	-
	(h) Power & Fuel	-	-	-	-	-	-
	(i) Exchange fluctuation Loss/(Gain) Net	-	-	-	-	-	-
	(j) Provision/(Reversal) for losses on forward contracts mark to market basis	-	-	-	-	-	-
	(k) Other Expenditure	25	9	11	34	22	71
	Total (a) to (k)	162	192	17	354	152	211
5	Profit/(Loss) before tax (3-4)	(11)	(3)	(4)	(14)	(1)	71
6	Tax expenses						
	- Current	-	-	-	-	-	-
	-Tax for earlier years	-	-	-	-	-	-
	-Mat Credit Entitlement	-	-	-	-	-	-
	-Deferred	-	-	-	-	-	-
7	Net Profit/(Loss) after tax (5-6)	(11)	(3)	(4)	(14)	(1)	71

PLACE : KOLKATA

Dated:- 10th November,2023

For Zenith Exports Limited

Rk Sengupta
Chairman

