



Z-TECH (INDIA) LIMITED

(Formerly known as "Z-TECH (INDIA) PRIVATE LIMITED")

CIN: U74899DL1994PLC062582

Regd. Office: Plot 140, Khasra No 249, Mangla Puri, Gadaipur, Delhi-110030

E-mail: cs@ztech-india.com, **Contact No:** 011-35017243

Website: www.z-techindia.com

To,

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (E), Mumbai -400 051

NSE Symbol: ZTECH

**Sub: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 –
Outcome of Board Meeting**

Dear Sir / Madam,

We wish to inform you that, at the Board Meeting held today, i.e., Wednesday 13th November, 2024 at 03.00 P.M., the Board of Directors of the company considered and approved the Unaudited financial Results (Consolidated and Standalone) for the Quarter and half year ended September 30, 2024.

We enclosed herewith the Unaudited financial Results (Consolidated and Standalone) for the Quarter and half year ended September 30, 2024 as approved, along with the Limited Review Report thereon as received from the Statutory Auditor of the Company.

Further in accordance with the provisions of the Listing Agreement, we are enclosing herewith Statement of Deviation or Variation of Funds and Statement of Utilization of proceeds for the Half year ended September 30, 2024.

Further we would like to inform you that in accordance with the provisions of SEBI (Prohibition of Insider Trading) Regulations 2015, as amended from time to time, the trading window for dealing in equity shares of the company shall be opened for all designated person and their immediate relatives after 48 hours from said declaration of financial results of the Company.

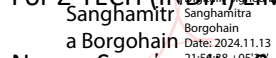
Further, the Board meeting commenced at 03.00 pm (IST) and concluded at 05.30 pm (IST).

This is for your kind perusal. We request you to take the same on your record.

Thanking you,

Yours faithfully,

For Z-TECH (INDIA) LIMITED


Name: Sanghamitra Borgohain
Designation: Managing Director
DIN: 08578955

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of ZTech (India) Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **ZTech (India) Limited** ("the Company") for the half year ended september 30, 2024 ("the Statement"), 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 Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid 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 M/s NAV & Co LLP
Chartered Accountants
Firm Reg No: 023868N / N500443
Peer Review Certificate No. 015165



CA Priya Kumari
Partner
Membership No.: 445211
UDIN: 24445211BKFFOB5610
Place: New Delhi
Date: 13/11/2024

NAV & CO LLP (Erstwhile NAV & CO.) LLPIN ACH-2139

Corporate Office : <Plot No. 6 Hari Nagar Pratap Nagar, New Delhi-110064>

Website: www.canav.in , **Email -** contact@canav.in ☎ 0172-5024700, <7696516545>

Head Office: - SCO 40, 2nd Floor, Sector 47-D, Chandigarh- 160047

Branch Offices at New Delhi, Haryana, Madhya Pradesh and Punjab

Z-TECH (INDIA) LIMITED (Formerly Known as Z-Tech India Private Limited)

Plot 140 Khasra No 249 Mangla Puri Gadaipur New Delhi DL 110030

CIN : U74899DL1994PLC062582

STANDALONE BALANCE SHEET AS ON 30.09.2024

(Amount in Lakhs)

Particulars	Note No.	September 30, 2024	March 31, 2024
		Unaudited Rs.	Audited Rs.
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,279.72	940.60
(b) Reserves and surplus	3	4,641.71	1,316.29
2 Share application money pending against allotment			
3 Non-current liabilities			
(a) Long-term Borrowings	4	119.38	77.87
(b) Long-Term Provisions	6	23.02	15.27
4 Current liabilities			
(a) Short-Term Borrowings	7	59.69	52.96
(b) Trade payables	8		
(i) Total Outstanding dues of Micro and Small Enterprises and		200.61	185.28
(ii) Total Outstanding dues other than Micro and Small Enterprises		814.73	1,295.93
(c) Other current liabilities	9	337.15	143.54
(d) Short-Term Provisions	10	440.40	260.73
TOTAL		7,916.41	4,288.47
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	11		
(i) Property, Plant and Equipment		137.13	111.51
(ii) Intangible Assets		311.43	319.57
(iii) Capital work-in-progress			
(iv) Intangibles assets under development			
(b) Non-current investments	12	57.60	57.60
(c) Deffered Tax Assets	5	34.70	31.30
(d) Other non-Current Assets	13	1,227.19	208.82
2 Current assets			
(a) Inventories	14	116.21	108.40
(b) Trade receivables	15	4,211.81	2,850.92
(c) Cash and cash equivalents	16	909.66	82.71
(d) Short-term loans and advances	17	578.29	444.28
(e) Other Current Assets	18	332.40	73.36
TOTAL		7,916.41	4,288.47

Significant accounting policies (Refer Note 1)

The accompanying notes no. 2 to 41 form an integral part of financial statement

For and on behalf of Board of Directors
Z-Tech (India) Limited

Place : Delhi

Date : 13.11.2024

Sanghamitra Borgohain
DIRECTOR
DIN: 08578955

Z-TECH (INDIA) LIMITED (Formerly Known as Z-Tech India Private Limited)

Plot 140 Khasra No 249 Mangla Puri Gadaipur New Delhi DL 110030

CIN : U74899DL1994PLC062582

(In Lakhs except equity share and per equity share data)

Standalone Statement of Profit and Loss for the	Note No.	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	19	1903.98	1623.43	1858.77	3527.41	2935.10	6731.82
Other Income	20	27.19	0.62	38.53	27.81	38.87	5.19
Total Income		1931.17	1624.05	1897.30	3555.22	2973.97	6737.01
Expenses							
Cost of Material Consumed	21	1243.50	1059.09	1245.48	2302.59	2084.21	4911.58
Employee Benefit Expenses	22	166.59	140.21	75.67	306.80	148.33	373.76
Finance Cost	23	2.58	0.93	1.80	3.51	3.66	9.34
Depreciation & Amortization Expenses	11	17.44	17.45	14.80	34.88	28.22	63.89
Other Expense	24	110.07	87.02	59.29	197.08	109.27	272.14
Total Expenses		1540.17	1304.69	1397.04	2844.86	2373.69	5630.71
Profit before Tax		391.00	319.36	500.26	710.35	600.28	1106.30
Tax Expense							
Current Tax		97.72	81.09	137.11	178.82	154.21	287.33
Deferred Tax		-6.63	3.23	-4.90	-3.40	-24.46	-27.11
Profit for the period		299.90	235.04	368.05	534.94	470.53	846.08
Earning per Equity Share							
Equity Shares of Par Value Rs. 10/- each							
Basic (in Rs. per share)		2.34	2.26	33.46	4.61	42.78	9.35
Diluted (in Rs. per share)		2.34	2.26	33.46	4.61	42.78	9.35
Weighted Average equity shares used in computing earnings per equity share							
Basic (in shares)		12797248.00	10401291.00	1099961.00	11611254.56	1099961.00	9049853.00
Diluted (in shares)		12797248.00	10401291.00	1099961.00	11611254.56	1099961.00	9049853.00

Significant accounting policies (Refer Note 1)

The accompanying notes no. 2 to 41 form an integral part of financial statement

For and on behalf of Board of Directors
Z-Tech (India) LimitedSanghamitra Borgohain
DIRECTOR
DIN: 08578955

Place : Delhi

Date : 13.11.2024

Z-TECH (INDIA) LIMITED (Formerly Known as Z-Tech India Private Limited)
 Plot 140 Khasra No 249 Mangla Puri Gadaipur New Delhi DL 110030
 CIN : U74899DL1994PLC062582

STANDALONE STATEMENT OF CASH FLOW

(Amount in Lakhs)

	Particulars	Six Months ended September 30,	
		2024	2023
A.	Cash flow from operating activities		
	Net profit before tax and after prior period item	710	600
	Adjustments for:		
	Depreciation	35	28
	Interest Income	(27)	(1)
	Loss on sale of fixed assets	-	-
	Sundry Balances written off	-	(38)
	Bad Debts	-	-
	Finance costs	4	4
	Operating profit before working capital changes	721	593
	Adjustments for:		
	(Increase) / decrease in current investments	-	-
	(Increase) / decrease in inventories	(8)	(34)
	(Increase) / decrease in trade receivables	(1,361)	(863)
	(Increase) / decrease in trade advances	(134)	95
	(Increase) / decrease in other current assets	(259)	34
	(Increase) / decrease in other non current assets	(1,018)	(59)
	Increase / (decrease) in trade payables	(466)	674
	Increase / (decrease) in other current liabilities	194	(177)
	Increase / (decrease) in long term provisions	8	(14)
	Increase / (decrease) in short term provisions	180	115
	Cash generated from operations	(2,144)	363
	Income taxes paid/ Refund Received	(179)	(154)
	Net cash provided / (used) by operating activities (A)	(2,322)	209
B.	Cash flows from investing activities		
	Purchase or constuction of fixed assets and capital advances	(52)	(23)
	Maturity/ redemption of bank deposits (having original maturity of more than 3 months)		
	Investment in Arbitrage Fund		
	Proceeds from Sale of Investment	-	
	Proceeds from sale of fixed assets	-	24
	Interest received	27	1
	Net cash provided / (used) by investing activities (B)	(25)	2
C.	Cash flow from financing activities		
	Finance costs paid	(4)	(4)
	Securities Premium	2,790	46
	Proceeds from issue of share capital	339	-
	Proceeds/ Repayment from borrowings	48	(35)
	Net cash provided / (used) by financing activities (C.)	3,174	8
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	827	219
	Cash and cash equivalents at the beginning of period	83	23
	Cash and cash equivalents at the end of period	910	242
	Notes to cash flow statement		
	1. Components of cash and cash equivalents :		
		Six Months ended September 30,	
		2,024	2,023
	Cash in hand	2	3
	Balances with banks:		
	- On current accounts	907	239
		910	242
		0	0

Significant accounting policies (Refer Note 1)

The accompanying notes no. 2 to 41 form an integral part of financial statement

For and on behalf of Board of Directors
 Z-Tech (India) Limited


 Sandhyaatra Bologhain
 DIRECTOR
 DIN: 08578955

Place : Delhi
 Date : 13.11.2024

Notes

1 The above financial results for the half year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on **13-11-2024**.

2 Results for the half year ended 30th September 2024 are in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 Segment Information

Based on guiding principles given in AS-17 "Segment Reporting", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment. The Company three segments namely, **Geo technical Specialised Solutions, Industrial Waste Water Management, Sustainable Theme Park Development.**

Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts. Assets and liabilities used in the Group's business are not identified to any of the reportable segments, as these are used interchangeably between segments. The Management believes that it is currently not practicable to provide segment disclosures relating to total. Below is the Financial Particulars, Segment wise.

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Revenue by Business Segment						
Geo Technical Specialised Solutions	254.22	148.50	308.98	402.72	835.27	1,894.37
Industrial Waste Water Management	112.59	263.40	79.89	375.99	248.35	915.64
Sustainable Theme Park Development	1,564.35	1,212.16	1,508.44	2,776.51	1,890.44	3,927.01
Total	1,931.16	1,624.06	1,897.31	3,555.22	2,974.06	6,737.02
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Revenue from operations	1,931.16	1,624.06	1,897.31	3,555.22	2,974.06	6,737.02
Segment profit before tax, depreciation and non-controlling Interest:						
Geo Technical Specialised Solutions	10.89	9.66	56.15	20.55	103.39	216.28
Industrial Waste Water Management	16.07	71.96	15.26	88.03	42.19	277.10
Sustainable Theme Park Development	449.44	292.30	474.67	741.74	558.04	875.04
Total	476.40	373.92	546.08	850.32	703.62	1,368.42
Less: Other Unallocable Expenditure	82.82	53.63	44.01	136.45	99.68	252.77
Less: Finance Cost	2.58	0.93	1.80	3.51	3.66	9.35
Profit before tax and non-controlling interests	391.00	319.36	500.27	710.36	600.28	1,106.30

4 The company has received gross proceeds from fresh issue of equity shares amounting to Rs. 3730.32 lakhs. The utilization of the net proceeds is summarized s below:-

Particulars	Gross Proceeds	Proposed Utilization as per prospectus	Utilization upto 30.09.2024	Unutilized as on 30.09.2024
Funding Working Capital Requirements of our Company	2375.77	2375.77	606.96	1768.81
General Corporate Purpose	750.05	750.05	750.05	0
Issue Expenses	604.5	604.5	604.5	0
TOTAL	3730.32	3730.32	1961.51	1768.81

5 Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

For and on behalf of Board of Directors
Z-Tech (India) Limited



Sanghamitra Borgohain
DIRECTOR
DIN: 08578955

Place : Delhi
Date : 13.11.2024

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **ZTech (India) Limited** (the Holding Company) and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the half year ended september 30, 2024 (the Statement), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulation).
2. This Statement which is the responsibility of the Holding Company's Management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a) Inaces Geotechnical Solutions India Private Limited (Associate)

5. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid 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 M/s NAV & Co LLP
Chartered Accountants
Firm Reg No: 023868N / N500443
Peer Review Certificate No. 015165.



CA Priya Kumari
Partner
Membership No.: 445211
UDIN: 24445211BKFFOC1040
Place: New Delhi
Date: 13/11/2024

Z-TECH (INDIA) LIMITED (Formerly Known as Z-Tech India Private Limited)

Plot 140 Khasra No 249 Mangla Puri Gadaipur New Delhi DL 110030

CIN : U74899DL1994PLC062582

CONSOLIDATED BALANCE SHEET AS ON 30.09.2024**(Amount in Lakhs)**

Particulars	Note No.	September 30, 2024	March 31, 2024
		Unaudited Rs.	Audited Rs.
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,279.72	940.60
(b) Reserves and surplus	3	4,547.32	1,222.15
2 Share application money pending against allotment			
3 Non-current liabilities			
(a) Long-term Borrowings	4	119.38	77.87
(b) Long-Term Provisions	6	23.02	15.27
4 Current liabilities			
(a) Short-Term Borrowings	7	59.69	52.96
(b) Trade payables	8		
(i) Total Outstanding dues of Micro and Small Enterprises and		200.61	185.28
(ii) Total Outstanding dues other than Micro and Small Enterprises		814.73	1,295.93
(c) Other current liabilities	9	337.15	143.54
(d) Short-Term Provisions	10	440.40	260.73
TOTAL		7,822.02	4,194.33
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	11		
(i) Property, Plant and Equipment		137.13	111.51
(ii) Intangible Assets		311.43	319.57
(iii) Capital work-in-progress			
(iv) Intangibles assets under development			
(b) Non-current investments	12	-36.79	-36.54
(c) Deffered Tax Assets	5	34.70	31.30
(d) Other non-Current Assets	13	1,227.19	208.82
2 Current assets			
(a) Inventories	14	116.21	108.40
(b) Trade receivables	15	4,211.81	2,850.92
(c) Cash and cash equivalents	16	909.66	82.71
(d) Short-term loans and advances	17	578.29	444.28
(e) Other Current Assets	18	332.40	73.36
TOTAL		7,822.02	4,194.33

Significant accounting policies (Refer Note 1)

The accompanying notes no. 2 to 41 form an integral part of financial statement

For and on behalf of Board of Directors
Z-Tech (India) LimitedPlace : Delhi
Date : 13.11.2024Sanghamitra Borgohain
DIRECTOR
DIN: 08578955

Z-TECH (INDIA) LIMITED (Formerly Known as Z-Tech India Private Limited)

Plot 140 Khasra No 249 Mangla Puri Gadaipur New Delhi DL 110030

CIN : U74899DL1994PLC062582

(In Lakhs except equity share and per equity share data)

Consolidated Statement of Profit and Loss for the	Note No.	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	19	1903.98	1623.43	1858.77	3527.41	2935.10	6731.82
Other Income	20	27.19	0.62	38.53	27.81	38.87	5.19
Total Income		1931.17	1624.05	1897.30	3555.22	2973.97	6737.01
Expenses							
Cost of Material Consumed	21	1243.50	1059.09	1245.48	2302.59	2084.21	4911.58
Employee Benefit Expenses	22	166.59	140.21	75.67	306.80	148.33	373.76
Finance Cost	23	2.58	0.93	1.80	3.51	3.66	9.34
Depreciation & Amortization Expenses	11	17.44	17.45	14.80	34.88	28.22	63.89
Other Expense	24	110.07	87.02	59.29	197.08	109.27	272.14
Total Expenses		1540.17	1304.69	1397.04	2844.86	2373.69	5630.71
Total profit before share of profit of associates and joint ventures		391.00	319.36	500.26	710.35	600.28	1106.30
Share of profit/(loss) of associates and joint ventures accounted for using equity method		-0.12	-0.13		-0.25		0.68
Profit before Tax		390.88	319.23	500.26	710.10	600.28	1,106.98
Tax Expense							
Current Tax		97.76	81.06	137.11	178.82	154.21	287.33
Deferred Tax		-6.63	3.23	-4.90	-3.40	-24.46	-26.99
Profit for the period		299.74	234.94	368.05	534.68	470.53	846.64
Earning per Equity Share							
Equity Shares of Par Value Rs. 10/- each							
Basic (in Rs. per share)		2.34	2.26	33.46	4.60	42.78	9.36
Diluted (in Rs. per share)		2.34	2.26	33.46	4.60	42.78	9.36
Weighted Average equity shares used in computing earnings per equity share							
Basic (in shares)		12797248.00	10401291.00	1099961.00	11611254.56	1099961.00	9049853.00
Diluted (in shares)		12797248.00	10401291.00	1099961.00	11611254.56	1099961.00	9049853.00

Significant accounting policies (Refer Note 1)

The accompanying notes no. 2 to 41 form an integral part of financial statement

For and on behalf of Board of Directors
Z-Tech (India) LimitedSanghamitra Borgohain
DIRECTOR
DIN: 08578955

Place : Delhi

Date : 13.11.2024

Z-TECH (INDIA) LIMITED (Formerly Known as Z-Tech India Private Limited)
 Plot 140 Khasra No 249 Mangla Puri Gadaipur New Delhi DL 110030
 CIN : U74899DL1994PLC062582

Consolidated STATEMENT OF CASH FLOW

(Amount in Lakhs)

	Six Months ended September 30,	
	2024	2023
A. Cash flow from operating activities		
Net profit before tax and after prior period item	710.35	600.28
Adjustments for:		
Depreciation	34.88	28.22
Interest Income	(27.46)	(0.86)
Loss on sale of fixed assets	-	-
Sundry Balances written off	-	174.07
Bad Debts	-	-
Finance costs	3.51	3.66
Operating profit before working capital changes	721.29	805.37
Adjustments for:		
(Increase) / decrease in current investments	-	-
(Increase) / decrease in inventories	(7.81)	(34.37)
(Increase) / decrease in trade receivables	(1,360.89)	(900.79)
(Increase) / decrease in trade advances	(134.01)	104.94
(Increase) / decrease in other current assets	(259.04)	35.29
(Increase) / decrease in other non current assets	(1,018.37)	(59.48)
Increase / (decrease) in trade payables	(465.87)	534.51
Increase / (decrease) in other current liabilities	193.61	(208.27)
Increase / (decrease) in long term provisions	7.75	(13.89)
Increase / (decrease) in short term provisions	179.67	114.66
Cash generated from operations	(2,143.66)	377.97
Income taxes paid/ Refund Received	(178.82)	(154.21)
Net cash provided / (used) by operating activities (A)	(2,322.48)	223.76
B. Cash flows from investing activities		
Purchase or construction of fixed assets and capital advances	(52.36)	(22.55)
Maturity/ redemption of bank deposits (having original maturity of more than 3 months)		
Investment in Arbitrage Fund		
Proceeds from Sale of Investment	-	(37.15)
Proceeds from sale of fixed assets	-	-
Interest received	27.46	0.86
Net cash provided / (used) by investing activities (B)	(24.90)	(58.84)
C. Cash flow from financing activities		
Finance costs paid	(3.51)	(3.66)
Securities Premium	2,790.48	46.21
Proceeds from issue of share capital	339.12	-
Proceeds/ Repayment from borrowings	48.24	10.51
Net cash provided / (used) by financing activities (C.)	3,174.33	53.06
Net increase / (decrease) in cash and cash equivalents (A + B + C)	826.95	217.97
Cash and cash equivalents at the beginning of period	82.71	23.75
Cash and cash equivalents at the end of period	909.66	241.72
Notes to cash flow statement		
1. Components of cash and cash equivalents :		
	Six Months ended September 30,	
	2,024	2,023
Cash in hand	2	3
Balances with banks:		
- On current accounts	907	239
	909.66	241.72
	0	0

Significant accounting policies (Refer Note 1)

The accompanying notes no. 2 to 41 form an integral part of financial statement

For and on behalf of Board of Directors
 Z-Tech (India) Limited



Sanghamitra Borgohain
 DIRECTOR
 DIN: 08578955

Place : Delhi
 Date : 13.11.2024

Notes

1 The above financial results for the half year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on **13-11-2024**.

2 Results for the half year ended 30th September 2024 are in compliance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 Segment Information

Based on guiding principles given in AS-17 "Segment Reporting", the business segment has been considered as the primary segment and the geographic segment has been considered as the secondary segment. The Company three segments namely, **Geo technical Specialised Solutions, Industrial Waste Water Management, Sustainable Theme Park Development**.

Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts with some assumption on provisional basis. Revenue & Expenses not attributable to segments are reported as unallocatable.

Assets and liabilities used in the Group's business are not identified to any of the reportable segments, as these are used interchangeably between segments. The Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

Below is the Financial Particulars, Segment wise.

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
Revenue by Business Segment						
Geo Technical Specialised Solutions	254.22	148.50	308.98	402.72	835.27	1,894.37
Industrial Waste Water Management	112.59	263.40	79.89	375.99	248.35	915.64
Sustainable Theme Park Development	1,564.35	1,212.16	1,508.44	2,776.51	1,890.44	3,927.01
Total	1,931.16	1,624.06	1,897.31	3,555.22	2,974.06	6,737.02
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Revenue from operations	1,931.16	1,624.06	1,897.31	3,555.22	2,974.06	6,737.02
Segment profit before tax, depreciation and non-controlling Interest:						
Geo Technical Specialised Solutions	10.89	9.66	56.15	20.55	103.39	216.28
Industrial Waste Water Management	16.07	71.96	15.26	88.03	42.19	277.10
Sustainable Theme Park Development	449.44	292.30	474.67	741.74	558.04	875.04
Total	476.40	373.92	546.08	850.32	703.62	1,368.42
Less: Other Unallocable Expenditure	82.82	53.63	44.01	136.45	99.68	252.77
Less: Finance Cost	2.58	0.93	1.80	3.51	3.66	9.35
Profit before tax and non-controlling interests	391.00	319.36	500.27	710.36	600.28	1,106.30

4 The company has received gross proceeds from fresh issue of equity shares amounting to Rs. 3730.32 lakhs. The utilization of the net proceeds is summarized s below:-

Particulars	Gross Proceeds	Proposed Utilization as per prospectus	Utilization upto 30.09.2024	Unutilized as on 30.09.2024
Funding Working Capital Requirements of our Company	2375.77	2375.77	606.96	1768.81
General Corporate Purpose	750.05	750.05	750.05	0
Issue Expenses	604.5	604.5	604.5	0
TOTAL	3730.32	3730.32	1961.51	1768.81

5 The Consolidated Financial statements have been prepared in accordance with applicable Accounting Standards, based on the Financial Statements of the "Ztech (India) Limited" ("the Company") and its associates i.e Inaccess Geotechnical Solutions India Private Limited

6 The Consolidated financial results as given above have been prepared as per Accounting Standard-21 (Consolidated Financial Statements).

7 Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

For and on behalf of Board of Directors
Z-Tech (India) Limited



Place : Delhi
Date : 13.11.2024

Sanghamitra Borgohain
DIRECTOR
DIN: 08578955

Statement of Deviation/Variation in utilization of funds raised

Name of Listed Entity	Z-TECH (INDIA) LIMITED
Mode of Fund Raising	Public Issue
Date of Raising Funds	Issue Opened on: Tuesday, May 28, 2024 Issue Closed on: Friday, May 31, 2024
Amount Raised (In RS.)	Fresh Issue: Rs 3730.32 Lakhs
Report filed for Quarter/ Half Year ended	30 th September, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of contract or objects, which was approved by the shareholders	Not Applicable
If yes, Date of shareholders approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	No Comment
Comments of the Auditors, if any	No Comment

N A V & CO LLP (Erstwhile N A V & CO.) LLPIN ACH-2139

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Head Office: - SCO 40, 2nd Floor, Sector 47-D, Chandigarh- 160047

Branch Offices at New Delhi, Haryana, Madhya Pradesh and Punjab



N A V & CO LLP
CHARTERED ACCOUNTANTS

Sr. No.	Object as disclosed in the offer Document (Rs in Lakhs)	Amount disclosed in the offer document (Rs in Lakhs)	Actual Utilised Amount (Rs in Lakhs)	Unutilised Amount (Rs in Lakhs)	Remarks, if any
1	Funding Working Capital Requirements of our Company	2,375.77	606.96	1768.81	
2	General Corporate Purpose	750.05	750.05	0	
3	Issue Expenses	604.50	604.50	0	
Total		3730.32	1961.51	1768.81	

For M/s NAV & Co LLP
Chartered Accountants
Firm Reg No: 023868N / N500443
Peer Review Certificate No. 015165.



CA Priya Kumari
Partner
Membership No.: 445211
UDIN: 24445211BKFFOD2027
Place: New Delhi
Date: 13/11/2024

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