



ZODIAC-JRD-MKJ LTD

DIAMOND . JEWELLERY . PRECIOUS & SEMI PRECIOUS STONES

910, Parekh Market,
39, J.S.S. Road, Opp. Kennedy Bridge,
Opera House, Mumbai - 400 004. (INDIA)

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CIN : L65910MH1987P1C042107
E-mail : info@zodiacjrdmkjlttd.com
Website : www.zodiacjrdmkjlttd.com

Date : 14th November, 2019

Listing Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai.

The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th floor, Plot No. C/1, G Block,
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400 051.

Company Code No. 512587

Subject : Outcome of Board Meeting held on Thursday, 14th November, 2019

Dear Sir,

This is to notify you that the Board of Directors of our Company at their Meeting held on Thursday, 14th November, 2019 have approved the Unaudited Financial Results as per Regulation 30 of SEBI LODR) for the year ended 30th September, 2019.

As per Regulation 33, the signed copy of your Unaudited Financial Results along with the Limited Review Report attached.

The Meeting of Board of Director commences at 3.00 p.m. and concluded at 4.45 p.m.

We request you to take the same on your record.

Yours faithfully,
For ZODIAC-JRD-MKJ LIMITED.,

Director
Encl : a/a.

ZODIAC JRD MKJ LIMITED

Regd. Office: 910, PAREKH MARKET, 39 J S S ROAD, OPERA HOUSE, MUMBAI - 400004

CIN: L65910MH1987PLC042107

Phone : 912223866471 Fax:912223800038 E-mail:info@zodiacjrdmkjlt.com Website: www.zodiacjrdmkjlt.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		9/30/2019	6/30/2019	9/30/2018	9/30/2019	9/30/2018	3/31/2019
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	360.76	309.28	482.73	670.04	900.55	1,484.88
II	Other Income	18.53	8.56	97.15	27.09	128.80	166.50
III	Total Income (I+II)	379.29	317.84	579.88	697.13	1,029.35	1,651.38
IV	Expenses						
	a) Cost of Materials Consumed	63.20	66.51	70.70	129.71	116.39	335.57
	b) Purchase of Stock -in-trade	387.84	374.72	502.35	762.56	829.12	1,509.25
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade.	(115.28)	(162.28)	(174.24)	(277.56)	(189.32)	(477.23)
	d) Employee Benefit Expenses	7.85	6.78	4.43	14.63	8.85	31.15
	e) Depreciation and Amortisation Expenses	0.87	0.87	1.25	1.74	2.48	4.94
	f) Other Expenses	9.67	9.75	43.23	19.42	80.02	51.78
	Total Expenses (IV)	354.15	296.35	447.72	650.50	847.54	1,455.46
V	Profit/(Loss) before exceptional items and tax (III-IV)	25.14	21.49	132.16	46.63	181.81	195.92
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax	25.14	21.49	132.16	46.63	181.81	195.92
VIII	Less :Tax Expense						
	(i) Current Tax	2.68	3.41	23.59	6.09	33.04	38.79
	(ii) Earlier year tax adjustments	-	-	-	-	-	3.83
	(iii) Deferred Tax	3.33	1.09	29.04	4.42	28.71	16.87
	(iv) MAT Credit Entitlement	3.41	2.36	-	5.77	-	(14.10)
IX	Profit after tax (VII - VIII)	15.72	14.63	79.53	30.35	120.06	150.53
X	Other Comprehensive Income						
	(i) Item that will not be reclassified to profit or (loss)	(0.19)	0.16	0.36	(0.03)	0.77	0.66
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.05	(0.04)	(0.09)	0.01	(0.20)	(0.17)
	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	15.58	14.75	79.80	30.33	120.63	151.02
XII	Paid up Equity Share Capital (Face value Rs. 10/ per share)	517.72	517.72	517.72	517.72	517.72	517.72
XIII	Other Equity excluding revaluation reserve	-	-	-	-	-	6,116.59
IX	Earnings Per Share (not annualised)						
	i) Basic EPS	0.30	0.28	1.54	0.59	2.32	2.91
	ii) Diluted EPS	0.30	0.28	1.54	0.59	2.32	2.91

Notes to the Unaudited Financial Results:

- The unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- The Company is primarily engaged in the business of diamonds and accordingly there are no separate reportable segments pursuant to IND AS-108 - Operating Segments
- The figures of the cash flow statement for the corresponding period 01.04.2018 to 30.09.2018 included in the unaudited financial results have been approved by the Board of Directors of the Company. Since the requirement of giving cash flow statement became mandatory from 01.04.2019, the same have not been subjected to review by the statutory auditors.
- The figures for the earlier periods have been regrouped / reclassified / restated wherever necessary to conform to the current period's presentation.
- The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter and half year ended 30-09-2019 pursuant to the requirements of Regulation 33 of the SEBI (LODR) Regulations 2015. These financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 14/11/2019.

**For and on behalf of Board of Directors
ZODIAC JRD MKJ LIMITED**

(Signature)
Managing Director
DIN NO. 00020277



Place: Mumbai

Date : 14th November, 2019

Note 1

ZODIAC JRD MKJ LIMITED
STATEMENT OF ASSET AND LIABILITIES

(Rs. In Lakhs)

Particulars	As at 30 September 2019	As at 31 March 2019
	Unaudited	Audited
ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	30.19	31.93
(b) Intangible assets		
(c) Financial assets	0	0
(i) Non-Current Investments	530.58	517.53
(d) Deferred tax assets(net)	0	7.93
(e) Income tax Assets (net)	26.22	2.45
Total Non-current assets	586.99	559.84
2. Current assets		
(a) Inventories	4956.29	4628.88
(b) Financial assets		
(i) Investments	2.05	3.43
(ii) Trade Receivables	977.41	1180.53
(iii) Cash and cash equivalents	260.61	349.97
(iv) Other financial assets	2.22	2.71
(c) Other Current Assets	12.77	9.15
Total Current assets	6211.35	6174.67
TOTAL ASSETS	6798.34	6734.51
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	517.72	517.72
(b) Other equity	6146.90	6116.59
Total equity	6664.62	6634.31
Liabilities		
1. Non-current liabilities		
(a) Provisions	14.38	13.44
(b) Deferred tax liabilities (Net)	2.27	0
Total Non-current liabilities	16.65	13.44
2. Current liabilities		
(a) Financial liabilities	0	0
(i) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	0	0
(b) total outstanding dues of creditors other than micro enterprises and small enterprises."	107.46	79.00
(ii) Other Financial Liabilities	6.42	4.32
(b) Other Current Liabilities	0.53	1.27
(c) Provisions	2.66	2.17
Total Current liabilities	117.07	86.76
TOTAL EQUITY AND LIABILITIES	6798.34	6734.51



Note 2		
ZODIAC JRD MKJ LIMITED		
STATEMENT OF CASHFLOWS		
(Rs. In Lakhs)		
Particulars	Year to date ended 30 september 2019	Year to date ended 30 september 2018
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	46.52	181.81
Adjustments to reconcile profit before tax to net cash flows :		
Depreciation	1.74	2.48
Loss on sale of assets	-	0.02
Interest Income	-	-
Capital Gain	(2.86)	0.02
Dividend from mutual fund and shares	(0.06)	(3.30)
Change in Fair Value of Investments through P & L	(19.16)	(120.70)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	26.18	60.34
Adjustments for movement in Working Capital :		
Increase / (Decrease) in Long Term Provisions	0.94	1.25
Increase / (Decrease) in Current Liabilities & Short term provision	30.39	(25.44)
(Increase) / (Decrease) in Current Assets	(127.42)	(115.53)
Cash generated from operations	(69.91)	(79.38)
Direct Taxes paid	(29.85)	-
CASH FLOW FROM OPERATING ACTIVITIES	(99.76)	(79.38)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets and addition to Capital Work in Progress	-	-
Sale of Fixed Assets	-	0.50
(Purchase)/Sale of Investments	7.47	83.59
Interest received	-	-
Dividend from mutual fund and shares	0.06	3.30
Capital Gain	2.86	(0.02)
CASH FLOW FROM INVESTING ACTIVITIES	10.40	87.37
C. CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	(25.89)
Tax on distributed profits	-	(5.32)
CASH FLOW FROM FINANCING ACTIVITIES	-	(31.21)
NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS	(89.36)	(23.22)
Cash and Cash equivalents at the beginning of the period	349.97	34.68
Cash and Cash equivalents at the end of the period	260.61	11.45



CHOKSHI & CHOKSHI LLP

Chartered Accountants

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

To The Board of Directors
ZODIAC JRD MKJ LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of ZODIAC JRD MKJ Limited (the 'Company') for the quarter and half-year ended 30.09.2019 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the '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 Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 Statement is free from material misstatement. A review is limited primarily to inquiries of the 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.
4. Based on our review conducted as 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 Indian Accounting Standards prescribed under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: 14.11.2019



For CHOKSHI & CHOKSHI LLP
Chartered Accountants
FRN - 101872W /W100045

Priyank C. Ghia
Priyank Ghia
Partner

M. No. 155778

UDIN: 19355778A00ANVY1421