

### INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,  
The Board of Directors  
ZODIAC JRD MKJ LIMITED  
Mumbai

We have reviewed the accompanying Statement of Unaudited Financial Results of ZODIAC JRD MKJ LIMITED (the Company) for the quarter and nine months ended 31<sup>st</sup> December, 2018 ('the Statement'), being submitted by the Company with the stock exchange pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016. This Statement being the responsibility of the Company's Management, has been approved by the Board of Directors and prepared in accordance with the Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 ("the Act"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 statements are 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable Ind AS specified under Section 133 of the Act read with relevant rules issued thereunder and other recognised accounting practices / polices / principles, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For Chokshi & Chokshi LLP**  
Chartered Accountants  
FRN - 101872W/W100045

*M. Patel*  
**MAHAZAVAR PATEL**  
Partner  
M. No.131292

Place: Mumbai

Date: 11/02/2019



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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2018 Un-audited	September 30, 2018 Un-audited	December 31, 2017 Un-audited	December 31, 2018 Un-audited	December 31, 2017 Un-audited	March 31, 2018 Audited
I	Revenue from operations	184.25	482.73	271.47	1,084.80	1,157.36	1,999.76
II	Other Income	(20.28)	97.15	50.62	108.52	121.47	143.56
III	<b>Total Income (I+II)</b>	<b>163.97</b>	<b>579.88</b>	<b>322.09</b>	<b>1,193.32</b>	<b>1,278.83</b>	<b>2,143.32</b>
IV	<b>Expenses</b>						
	a) Cost of Materials Consumed	46.44	70.70	52.85	162.83	135.70	244.61
	b) Purchase of Stock -in-trade	313.51	502.35	209.28	1,142.63	873.42	2,011.38
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade.	(199.78)	(174.24)	(103.80)	(389.10)	(97.63)	(452.96)
	d) Employee Benefit Expenses	4.42	4.43	7.47	13.27	21.35	30.99
	e) Depreciation and Amortisation Expenses	1.25	1.25	1.40	3.73	4.20	6.60
	f) Other Expenses	36.45	43.23	36.18	116.47	108.03	231.85
V	<b>Total Expenses (IV)</b>	<b>202.29</b>	<b>447.72</b>	<b>203.38</b>	<b>1,049.83</b>	<b>1,045.07</b>	<b>2,072.47</b>
VI	<b>Profit/(Loss) before Tax (III-IV)</b>	<b>(38.32)</b>	<b>132.16</b>	<b>118.71</b>	<b>143.49</b>	<b>233.76</b>	<b>70.85</b>
VII	Tax Expense						
	(i) Current Tax	(6.44)	23.59	23.29	26.60	43.29	11.40
	(ii) Deferred Tax	(4.69)	29.04	(0.64)	24.02	(0.73)	(1.73)
	(iii) MAT Credit Entitlement	-	-	-	-	-	(11.35)
VIII	<b>Profit for the period (VI+VII)</b>	<b>(27.19)</b>	<b>79.53</b>	<b>96.06</b>	<b>92.87</b>	<b>191.20</b>	<b>72.52</b>
IX	<b>Other Comprehensive Income</b>	<b>0.27</b>	<b>0.27</b>	<b>-</b>	<b>0.84</b>	<b>-</b>	<b>0.97</b>
X	<b>Total Comprehensive Income (VIII+IX)</b>	<b>(26.92)</b>	<b>79.80</b>	<b>96.06</b>	<b>93.71</b>	<b>191.20</b>	<b>73.50</b>
XI	Paid up Equity Share Capital (Face value Rs.10/- per share )	517.72	517.72	517.72	517.72	517.72	517.72
	Total Reserve						5,996.80
XII	Reserves Excluding Revaluation Reserves as per balance sheet of previous	-	-	-	-	-	-
XIII	<b>Earnings Per Share</b>						
	i) Basic EPS	(0.53)	1.54	1.86	1.79	3.69	1.40
	ii) Diluted EPS	(0.53)	1.54	1.86	1.79	3.69	1.40

Notes to the Unaudited Financial Results:

- The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter and nine months ended 31st December 2018 pursuant to the requirement 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 11th February 2019.
- With effect from 1st April, 2018, the Company has adopted Ind AS 115 'Revenue from Contracts with Customers'. The application of Ind AS 115 did not have any material impact on the financial results of the Company.
- The Company is primarily engaged in the business of diamonds and accordingly there are no separate reportable segments pursuant to Ind AS 108.
- After applicability of Goods and Service tax (GST) w.e.f. 1st July, 2017, sales are required to be disclosed net of GST. Accordingly, the figures of revenue from operations for the quarter and nine months ended December 31, 2018 are not comparable with the figures for the corresponding periods.
- The figures for the corresponding periods have been regrouped / reclassified / restated wherever necessary to conform to the current period's presentation.

Place: Mumbai  
Date: 11/2/2019



For and on behalf of Board of Directors

Managing Director

DIN: