

ZODIAC-JRD-MKJ LIMITED

CIN: L65910MH1987PLC042107

Regd Off: 910, Parekh Market, 39-J.S.S.Road, Opp. Kennedy Bridge, Opera House, Mumbai 400004

Tel: 022-23866471 info@zodiacjrdmkjltd.com web: www.zodiacjrdmkjltd.com

4th August, 2023

The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001

Scrip Code No. 512587

Sub: Outcome of the Board Meeting held on 4th August, 2023

Dear Sir/Madam

The Board of Directors of the Company at their Meeting held today i.e. on Friday, the 4th August, 2023 have Considered and Approved the Un-Audited Financial Results of the Company for the 1st Quarter ended June 30, 2023.

In respect of above, we enclosed herewith the following:

1. The Un-Audited Financial Results for the 1st Quarter ended June 30, 2023.
2. Limited Review Report issued by M/s. Bansi Khandelwal & Co, Chartered Accountants, Statutory Auditors of the Company on the Un-audited Financial Results of the Company for the 1st quarter ended June 30, 2023.

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:25 p.m.

Kindly take the same on record and acknowledge the receipt.

Thanking you
For ZODIAC-JRD-MKJ LTD



Jayesh Jayantilal Jhaveri
Managing Director
DIN: 00020277

ZODIAC-JRD-MKJ LIMITED

Regd Office: 910, Parekh Market, 39 J S S ROAD, Opera House, Mumbai - 400 004

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Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2023

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-23	30-Jun-22	31-Mar-23	31-Mar-23
		Unaudited	Unaudited	Audited	Audited
1	Income				
	(a) Revenue from Operations	592.86	1,295.65	109.49	1,510.20
	(b) Other Income	120.46	6.82	45.36	87.35
	(c) Total Income [(a) + (b)]	713.32	1,302.47	154.85	1,597.55
2	Expenses				
	(a) Cost of Materials Consumed	0.10	40.79	15.85	59.52
	(b) Purchase of Stock-in-Trade	580.93	681.65	413.38	1,491.78
	(c) Change in Inventories	12.64	469.45	(344.02)	(181.79)
	(d) Employee Benefits Expense	7.28	6.78	8.08	28.30
	(e) Depreciation and Amortisation Expense	0.06	0.38	0.32	1.48
	(f) Other Expenses	11.95	10.08	60.80	87.81
	(g) Total Expenses [(a) to (f)]	612.96	1,209.13	154.41	1,487.10
3	Profit before Exceptional Items and Tax [1 (c) - 2 (g)]	100.36	93.34	0.44	110.45
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) before Tax [3+4]	100.36	93.34	0.44	110.45
6	Tax Expenses				
	(a) Current Tax	11.00	23.50	(5.05)	13.50
	(b) Earlier Year Tax Adjustments	0.72	-	(0.05)	(1.10)
	(c) Deferred Tax Charge /(Credit)	-	0.16	(5.16)	(0.37)
	(d) MAT Credit utilise/ (Entitlement)	-	-	-	-
7	Profit/(Loss) after Tax [5 - 6]	88.64	69.68	10.70	98.42
8	Other Comprehensive Income/ (Loss) (net of tax)	(0.40)	0.21	(1.60)	(0.05)
9	Total Comprehensive Income for the period [7+8]	88.24	69.89	9.10	98.37
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	517.72	517.72	517.72	517.72
11	Other Equity (Excluding Revaluation Reserve)				6,369.23
12	Earnings per Equity Share*				
	-Basic (Rs.)	1.71	1.35	0.21	1.90
	-Diluted (Rs.)	1.71	1.35	0.21	1.90

* Earnings per equity share for the quarter ended are not annualized.

See accompanying notes to the financial results



Notes to the Standalone Financial Results:

- 1) The Company is primarily engaged in the business of diamonds which is the only reportable segment. Therefore, the same has not been separately disclosed in line with provision of Ind AS 108 'Operating Segment'.
- 2) Other Income includes gain on sale of mutual fund and shares of Rs.3.49 Lakhs for the quarter ended 30th June 2023 (Quarter Ended 30th June 2022: Rs. 1.58 Lakhs).
- 3) The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
- 4) The figures for the quarter ended 31/03/2023 are the balancing figures between the audited figures in respect of the full financial year 2022-23 and the published unaudited year to date figures up to the third quarter ended 31/12/2022, which were subjected to limited review by the Statutory Auditor of the Company.
- 5) The standalone financial results for the quarter ended 30/06/2023 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 04/08/2023.

Place: Mumbai
Date: 04/08/2023



For and on behalf of the Board of Directors
ZODIAC-JRD-MKJ LIMITED
CIN No. : L65910MH1987PLC042107

Jayesh J. Jhaveri
Managing Director
DIN No. : 00020277




Bansi Khandelwal & Co.
Chartered Accountants

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

Review Report to
The Board of Directors
ZODIAC-JRD-MKJ LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of ZODIAC -JRD-MKJ LIMITED (the 'Company') for the quarter ended June 30, 2023 (the "Statement") attached herewith, 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 Listing Regulation).
2. The preparation of the Statement 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansi Khandelwal & Co.
Chartered Accountants
Firm Registration No. 145850W


Bansi V. Khandelwal
Proprietor
Membership No. 138205
UDIN: 23138205BGRTAS2562



Place: Mumbai
Date: 04th August 2023

Reti Bhavan, Office No. 08, Bldg No. 02, Mahatma Gandhi Chowk, Near Dombivli Station,
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