

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

TEL. : 91-22-23869731 / 91-22-23866471

FAX. : 91-22-23800038

E-mail : account_zjml@yahoo.com
CIN : L65910MH1987PLC042107
E-mail : info@zodiacjrdmkjltd.com
Website : www.zodiacjrdmkjltd.com

Date: 29th June, 2020

Listing Department, Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5ht 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 Monday, 29th June, 2020

Dear Sir,

This is to notify you that the Board of Directors of our Company at their Meeting held on Monday, 29th June, 2020 have approved the Audited Financial Results as per Regulation 30 of SEBI LODR) for the year ended 31st March, 2020.

A copy of Audited Financial results with Auditors Report for the year ended 31st March, 2020 is enclosed herewith. Further please note that the report of Auditors is with unmodified opinion with respect to the Audited Financial Results of the Company for the quarter and year ended March 31, 2020.

The Meeting of Board of Director commences at 3.00 p.m. and concluded at 4.30 p.m.

We request you to take the same on your record.

Yours faithfully,

For ZODIAC-JRD-MKJ LIMITED.,

Jayesh Jhaveri

Director Encl: a/a.



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Date : 29/6/2020

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

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

Company Code No. 512587

Subject : Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations,2015 in respect of Audit Reports with unmodified opinion for the financial year ended March 31st, 2020

Dear Sir.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that the Auditors of the Company, Choski & Chokshi LLP, Chartered Accountant, have issued the Auditors Reports for the Financial Statements (Standalone) as prepared as per Companies Act, 2013 and Financial Results prepared pursuant to SEBI (LODR) Regulations, 2015 for the financial year ended 31st March, 2020 with unmodified opinion.

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

Jayesh Jhaveri

Managing Director

CFO

CHOKSHI & CHOKSHI LLP

Chartered Accountants

Independent Auditor's Report on Audit of Financial Results

To The Board of Directors of ZODIAC JRD MKJ LIMITED

Opinion

 We have audited the accompanying annual financial results of ZODIAC JRD MKJ LIMITED ('the Company") for the year ended March 31, 2020 ("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 Regulations')

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- a) are prepared in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31, 2020.

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the financial results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

3. We draw attention to Note 8 of the accompanying financial results which describe the uncertainties and impact of COVID-19 pandemic on the operations of the Company.

Management's Responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



CHOKSHI & CHOKSHI LLP

Chartered Accountants

- 5. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Board of Directors of the Company, as aforesaid.
- 6. In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Financial Results

- 7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
- 8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due
 to fraud or error, design and perform audit procedures responsive to those risks, and
 obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
 The risk of not detecting a material misstatement resulting from fraud is higher than for
 one resulting from error, as fraud may involve collusion, forgery, intentional omissions,
 misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act,
 we are also responsible for expressing our opinion on whether the company has adequate
 internal financial controls with reference to financial statements in place and the operating
 effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Tel.:+91-22-2383 6900 • Fax: +91-22-2383 6901 • Web: www.chokshiandchokshi.com

E-mail:contact@chokshiandchokshi.com

CHOKSHI & CHOKSHI LLP

Chartered Accountants

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including
 the disclosures, and whether the financial results represent the underlying transactions
 and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

9. The financial results include the results for the quarter ended 31 March 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

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

Priyank Ghia Partner

M. No.155778

UDIN: 20155778AAAAJM5845

Place of signature: Mumbai

Date: 29/06/2020

E-mail:contact@chokshiandchokshi.com

Sr. No. Revenue from operations Particulars	A Brigation		1	c		0	ш	4	9	I	
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Sr. No. Audited Name	Sr. No. Audited August Sep 1.553 1.554 1.553 1.553	7					March 31, 2020	December 31, 2019	March 31, 2019	March 31, 2020	March 31, 2019
		∞	Sr. No.		Particulars		Andited	Un-Audited	Audited	Audited	Audited
		6					405.67	178.51	400.08	1,254.22	1,484.88
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		11	=	Other Income			421.14	194.93	458.06	1,313.19	1,651.38
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10 Depreciation and Amortisation Expenses Cital Conference Cit	Dispurciase of Stock-In-trade	14		a) Cost of Materials Consum	pa		700.47	72.727	366.62	1298.30	1,509.25
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State Control to the period (Nation Expenses) State Stat		16		c) Change in inventories of fi	inished goods, work-in-pro-	gress and stock-in-trade.	17.77	7 44	8 65	30.31	31.15
10 Check Expenses		17		d) Employee Benefit Expensi	es		8.24	100	121	3.43	4.94
1940 1943 124.75 1452.75 1	19.40 9.03 12.42.55 1.455	10		o) Depreciation and Amortis	ation Expenses		0.84	0.85	17:1	47 84	51.78
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IX Other Comprehensive Income (Net of Tax) 49.50 15 X Total Comprehensive Income (VIII+IX) 5.17.72 517.72 <td>IX Other Comprehensive Income (NIet of Tax) 49.50 15 X Total Comprehensive Income (VIII+IX) 5.17.72 517.72<td>28</td><td>L</td><td></td><td></td><td></td><td>2000</td><td></td><td>(0.35)</td><td></td><td>0.49</td></td>	IX Other Comprehensive Income (NIet of Tax) 49.50 15 X Total Comprehensive Income (VIII+IX) 5.17.72 517.72 <td>28</td> <td>L</td> <td></td> <td></td> <td></td> <td>2000</td> <td></td> <td>(0.35)</td> <td></td> <td>0.49</td>	28	L				2000		(0.35)		0.49
X Total Comprehensive Income (VIII+IX) 5.35 5.37.72 517.72<	X Total Comprehensive Income (VIII+IX) S.35 S.35 S.37.72 S.37.72	29	L	Other Comprehensive Incom	me (Net of Tax)		10.0		57.31		151.02
XI Paid up Equity Share Capital (Face value Rs.10/- per share) 517.72 517.72 517.72 6,166.09 6,11 Other Equity (Excluding Revaluation Reserve)	XI Paid up Equity Share Capital (Face value Rs.10/- per share 5.17.12 5.17.12 5.17.12 5.17.12 5.17.12 5.17.12 5.18.12	3	L	Total Comprehensive Incor	me (VIII+IX)		5.93		517.72		517.72
XII Earnings Per Share 0.07 0.29 1.11 0.95 i) Basic EPS ii) Diluted EPS 1.11 0.95 1.11 0.95	XII Earnings Per Share 0.07 0.29 1.11 0.95 i) Basic EPS ii) Diluted EPS 0.07 0.29 1.11 0.95	2	L	Paid up Fourty Share Capita	I (Face value Rs.10/- per sh	are)	21.72			9	6 116 59
XII Earnings Per Share 0.07 0.29 1.11 0.95 i) Basic EPS i) Basic EPS 0.07 0.29 1.11 0.95 ii) Diluted EPS 1.11 0.95	XII Earnings Per Share 0.07 0.29 1.11 0.95 i) Basic EPS 0.07 0.29 1.11 0.95 ii) Diluted EPS 0.07 0.29 1.11 0.95	2	1	And a collection of the Collection Res	ralisation Reserve)		•			60.001,0	2000
XII Earnings Per Share 0.07 0.29 1.11 0.95 i) Basic EPS 0.07 0.29 1.11 0.95 ii) Diluted EPS 1.11 0.95	XII Earnings Per Share 0.07 0.29 1.11 0.95 i) Basic EPS 0.07 0.29 1.11 0.95 ii) Diluted EPS 0.07 0.29 1.11 0.95	32	-	Other equity (excluding ne							
i) Basic EPS 0.07 0.29 1.11 0.95 ii) Diluted EPS	i) Basic EPS 0.07 0.29 1.11 0.95	33					0.07				16.7
ii) Diluted EPS	ii) Diluted EPS	34					0.07				16.7
	36	35	10	ii) Diluted EPS							







Zodiac JRD- MKJ Limited Notes to Financial Results -

1 Statement of Assets and Liabilities As at 31st March, 2020

(Rs. in Lakhs)

	Particulars	As at March 31, 2020	As at March 31, 2019
	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	28.50	31.93
	(b) Financial Assets		
	(i) Non- Current Investments	183.06	517.53
	(c) Deferred tax assets (net)		7.93
	(d) Income tax Assets (net)	32.30	31.24
		243.86	588.63
(2)	Current assets		
	(a) Inventories	4,985.26	4,628.88
	(b) Financial Assets		
	(i) Investments	375.78	3.43
	(ii) Trade receivables	996.24	1,180.53
	(iii) Cash and cash equivalents	207.42	349.97
	(iv) Other financial assets	2.33	2.71
	(c) Other current assets	8.11	9.15
		6,575.14	6,174.66
	The same of the sa		
	TOTAL ASSETS	6,819.00	6,763.29
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	517.72	517.72
	(b) Other Equity	6,166.09	6,116.59
	Total Equity	6,683.81	6,634.30
	Liabilities		
(1)	Non-current liabilities	1.	
	(a) Provisions	15.14	13.44
	(b) Deferred tax liability (net)	3.49	
		18.63	13.44
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables		
	(a) total outstanding dues of micro enterprises and		
	small enterprises; and		
	(b) total outstanding dues of creditors other than		
	micro enterprises and small enterprises."	95.38	79.00
	(ii) Other financial liabilities	6.30	4.32
	(b) Provisions	2.90	2.17
	(c) Other current liabilities	1.82	1.27
	(d) Current Tax Liabilities (Net)	10.16	28.79
		116.56	115.55
	TOTAL EQUITY AND LIABILITIES	6,819.00	6,763.29



2. Statement of Cash Flow

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2020	(Rs. in Lakhs) For the year ended March 31, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	71.08	196.56
Adjustments to reconcile profit before tax to net cash flows:	-	
Depreciation	3.43	4.94
Loss on sale of assets	-	0.02
Capital Gain	(8.84)	(182.80
Dividend from mutual fund and shares	(0.14)	(4.03)
Change in Fair Value of Investments through P & L	(39.77)	29.99
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	25.76	44.69
Adjustments for movement in Working Capital:		
Increase / (Decrease) in Long Term Provisions	1.70	1.11
Increase / (Decrease) in Current Liabilties	1.02	(49.67)
(Increase) / (Decrease) in Current Assets	(170.68)	(130.07)
Cash generated from operations	(142.20)	(133.94)
Direct Taxes paid	(11.22)	(10.00)
CASH FLOW FROM OPERATING ACTIVITIES	(153.42)	(143.94)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets and addition to Capital Work in Progress	-	(0.09)
Sale of Fixed Assets	-	0.50
(Purchase)/Sale of Investments	1.89	303.21
Dividend from mutual fund and shares	0.14	4.03
Capital Gain	8.84	182.80
CASH FLOW FROM INVESTING ACTIVITIES	10.87	490.45
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	(142.55)	315.29
Cash and Cash equivalents at the beginning of the period	349.97	34.68
Cash and Cash equivalents at the end of the period	207.42	349.97



ZODIAC-JRD-MKJ LIMITED

- 3 The Statutory Auditors of the Company have conducted audit of the financial results for the year ended March 31, 2020 pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have given an unmodified opinion in their report.
- 4 The Figure for the quarter ended March 31, 2020 are the balancing figure between the audited figures in respect of the year ended March 31, 2020 and the unaudited figure in respect of nine months ended December 31,2019
- 5 Figures for the earlier periods have been regrouped, rearranged and reclassified wherever necessary to make them comparable with those of the current period.
- 6 Other Income include gain on sale of mutual fund and shares of of Rs. 2.90 Lakhs and Rs. 8.84 Lakhs for the quarter and year ended 31/03/2020 respectively (Quarter and year ended 31/03/2019: Rs. 186.70 Lakhs and Rs. 182.80 Lakhs respectively).
- 7 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
- significant handwinds due to covid19 which have impeded the operations of the Company adversely beginning from the later half of March 2020 onwards particulary by way of factory clsosures due to complete lockdown. This unprecedented distruption had a continues impact the business and financial results. In this crisis, our priorities 8 The retail industry as a whole has been adversly impacted by the spresd of COVID-19 and consequently the lockdown resultimg out of it. The Company has faced are to protect the employees and their families from COVID-19.

effect taht may result from the current pandemic, on its financial conditions, liquidity, and operations and is actively working to minimize the impact of this unprecedented The Company believes that the pandemic is not likely to impact the carrying value of assets. The Company continues to closely monitor the development and possible situation. As the situation is continiously evolving, the eventual impact may be different from the estimates made as of the date of approval of these financial results.

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 thereafter. These standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of 9 The financial results for the year ended 31/03/2020 have been extracted from the audited standalone financial statements prepared in accordance with the Indian Directors at their respective meetings held on June 29, 2020.

Place: Mumbai Date: 29/06/2020

For and on behalf of Board of Directors
ZODIAC JRD MKI LIMITED
Jayesh Jhaveri
Managing Director
DIN NO. 00020277

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