



ZODIAC-JRD-MKJ LTD

DIAMOND . JEWELLERY . PRECIOUS & SEMI PRECIOUS STONES

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Opera House, Mumbai - 400 004. (INDIA)

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Website : www.zodiacjrdmkjtd.com

Date : 28th January, 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, 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 Tuesday, 28th January, 2020

Dear Sir,

This is to notify you that the Board of Directors of our Company at their Meeting held on Tuesday, 28th January, 2020 have approved the Unaudited Financial Results as per Regulation 30 of SEBI LODR) for the year ended 31st December , 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 4.20 p.m.

We request you to take the same on your record.

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

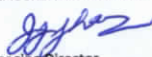
Director
Encl : a/a.

Sr No.	Particulars	Quarter ended			Nine Months ended		(Rs.in lakhs)
		31/Dec/19	30/Sep/19	31/Dec/18	31/Dec/19	31/Dec/18	Year ended 31/Mar/19
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	178.51	360.76	184.25	848.55	1,084.80	1,484.88
	(b) Other Income	16.42	18.53	(20.28)	43.50	108.52	166.50
	(c) Total Income [(a) + (b)]	194.93	379.29	163.97	892.05	1,193.32	1,651.38
2	Expenses						
	(a) Cost of material consumed	26.14	63.20	65.75	155.85	162.83	335.57
	(b) Purchase of Stock in trade	237.27	387.84	313.52	999.83	1,142.63	1,509.25
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(106.38)	(115.28)	(199.78)	(383.93)	(389.10)	(477.23)
	(d) Employee Benefits Expense	7.44	7.85	7.41	22.07	13.27	31.15
	(e) Depreciation and amortisation Expense	0.85	0.87	1.25	2.59	3.73	4.94
	(f) Other Expenses	9.03	9.67	14.15	28.44	116.47	51.78
	(g) Total Expenses [(a) to (f)]	174.35	354.15	202.29	824.85	1,049.83	1,455.46
3	Profit/ (Loss) before Exceptional Items and Tax [1 (c) - 2 (g)]	20.58	25.14	(38.32)	67.20	143.49	195.92
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax [3+4]	20.58	25.14	(38.32)	67.20	143.49	195.92
6	Tax Expenses						
	(a) Current Tax	2.63	2.68	(6.44)	8.72	26.60	38.79
	(b) Earlier tax adjustment	-	-	-	-	-	3.83
	(c) Deferred Tax Charge/ (Credit)	2.71	6.74	(4.69)	12.90	24.02	2.77
7	Profit/ (Loss) after Tax [5 - 6]	15.24	15.72	(27.19)	45.58	92.87	150.53
8	Other Comprehensive Income (Net of Tax)	0.01	(0.14)	0.27	(0.01)	0.84	0.49
9	Total Comprehensive Income for the period [7+8]	15.25	15.58	(26.92)	45.57	93.71	151.02
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	517.72	517.72	517.72	517.72	517.72	517.72
11	Other Equity (Excluding Revaluation Reserve)						6,116.59
12	Earnings per equity share*						
	-Basic (Rs.)	0.29	0.30	(0.53)	0.88	1.79	2.91
	-Diluted (Rs.)	0.29	0.30	(0.53)	0.88	1.79	2.91

* Earnings per equity share for the quarter and nine months ended are not annualised.
 See accompanying notes to the 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 for the earlier periods have been regrouped / reclassified / restated wherever necessary to confirm to the current period's presentation.
- In the above result, deferred tax include Rs.(0.49) lakh and Rs. 5.28 lakh of MAT credit utilisation for the quarter ended and nine month ended respectively
- The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter and nine months ended 31-12-2019 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 28-01-2020

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


 Managing Director
 DIN NO. 00020277



Place: Mumbai
 Date: 28-01-2020



CHOKSHI & CHOKSHI LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company 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 ended 31.12.2019 and year to date from April 2019 to December 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.

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



Priyank C. Ghia
Priyank Ghia

Partner

M. No. 155778

UDIN:20155778AAAACR3557

Place: Mumbai
Date: 28.01.2020