



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 : L65910MH1987PLC042107
E-mail : info@zodiacjrdmkjld.com
Website : www.zodiacjrdmkjld.com

27th January, 2023

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

Scrip Code No. 512587

Dear Sir / Madam

Sub: Outcome of the Board Meeting held on 27th January,2023

Dear Sir,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at their Meeting held on today i.e. Friday, the 27th January,2023 have approved and taken on record the Un-Audited Financial Results of the Company for the 3rd Quarter ended 31st December, 2022.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 4.00 p.m.

This is for your information and for the information of members of your exchange.

Kindly take the same on record and acknowledge the receipt.

Thanking you
For ZODIAC-JRD-MKJ LTD

Jayesh Jayantilal Jhaveri
Managing Director
DIN: 00020277

Encl: As Above



Bansi Khandelwal & Co.
Chartered Accountants

Independent Auditor's Review Report on the Unaudited Financial Results of ZODIAC JRD MKJ LIMITED for the Quarter and Nine Months Ended, 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 Result of ZODIAC JRD MKJ LIMITED ("the Company"), for the Quarter ended 31st December, 2022 and Nine Months ended from 01st April 2022 to 31st December, 2022 ("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 Listing Regulations")
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 this 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 and procedure performed as stated in paragraph 3 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 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 thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Bansi Khandelwal & Co.
Chartered Accountants
Firm Reg. No.:- 145850W

CA Bansi Khandelwal
Proprietor
M. No. 138205
UDIN: 23138205BGRSVH2301



Place: Mumbai
Date: 27.01.2023

Office Add. :- Reti Bhavan, Office No. 08, Bldg No. 02, 1st Floor, Mahatma Gandhi Chowk, Near Dombivli Station, Dombivli (West) Dist.:- Thane - 421 202. Email ID :- bansikhandelwalandco@gmail.com

ZODIAC JRD MKJ LIMITED

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Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2022

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	March 31, 2022
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	102.58	2.48	61.88	1,400.71	686.18	1,901.55
II	Other Operating Income	24.00	11.18	8.60	41.99	21.54	31.62
III	Total Income (I+II)	126.58	13.66	70.48	1,442.70	707.72	1,933.17
IV	Expenses						
	a) Cost of Materials consumed	-	2.88	0.72	43.67	1.30	12.04
	b) Purchase of Stock in-trade	371.71	25.04	126.39	1,078.40	453.90	981.24
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade.	(282.17)	(25.04)	(81.92)	162.23	175.72	763.03
	d) Employee Benefit Expenses	7.30	6.14	7.08	20.22	21.07	29.23
	e) Depreciation and Amortisation Expenses	0.39	0.39	0.52	1.16	1.56	2.08
	f) Other Expenses	9.57	7.36	10.25	27.01	27.92	42.55
V	Total Expenses (IV)	106.80	16.77	63.04	1,332.69	681.47	1,830.17
VI	Profit/(Loss) before Tax (III-IV)	19.78	(3.11)	7.44	110.01	26.25	103.00
VII	Tax Expense						
	(i) Current Tax	(10.20)	5.25	0.81	18.55	3.47	26.74
	(ii) Earlier year tax adjustments	(1.05)	-	-	(1.05)	-	-
	(iii) Deferred Tax Charge/(Credit)	3.42	1.21	1.03	4.79	1.55	(0.82)
	(iv) MAT Credit utilise/ (Entitlement)	-	-	-	-	-	8.81
VIII	Profit for the period (VI-VII)	27.61	(9.57)	5.60	87.72	21.23	68.27
IX	Other Comprehensive Income (Net of Tax)						
	A (i) Items that will not be reclassified to profit or loss (Net of Tax)	0.76	1.04	0.88	2.09	1.18	1.15
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.19)	(0.27)	(0.22)	(0.54)	(0.30)	(0.30)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
X	Total Comprehensive Income (VIII+IX)	28.18	(8.80)	6.26	89.27	22.11	69.12
	Paid up Equity Share Capital (Face value Rs.10/- per share)	517.72	517.72	517.72	517.72	517.72	517.72
	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-	6,270.86
	Earnings Per Share						
	i) Basic EPS	0.53	(0.18)	0.11	1.69	0.41	1.32
	ii) Diluted EPS	0.53	(0.18)	0.11	1.69	0.41	1.32

* Earning per equity share for quarter and and nine months ended are not annualised



Notes to the Unaudited Financial Results:

- 1 The 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 Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India.
- 2 The Statutory Auditors of the Company have conducted a limited review of the financial results for the quarter ended 31st December, 2022 and Nine months ended from 01st April 2022 to 31st December, 2022 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (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 27/01/2023
- 3 The Company is primarily engaged in the business of diamonds and accordingly there are no separate reportable segments pursuant to IND AS-108.
- 4 Figures for the quarter ended December 31, 2022 are the balancing figures between Six months period ended from 01st April 2022 to 30th September, 2022 and Nine months period ended from 01st April 2022 to 31st December, 2022 figures in respect of the financial year 2022-23 and published year to date figures up to the nine months ended 31/12/2022.
- 5 The figures for the earlier periods have been regrouped / reclassified / restated wherever necessary to conform to the current period's presentation.



For and on behalf of Board of Directors
ZODIAC JRD MKJ LIMITED
CIN : L65910MH1987PLC042107

JAYESH JAYANTILAL JHAVERI
Managing Director
DIN NO. 00020277

Place: Mumbai
Date : 27th January 2023