



ZODIAC-JRD-MKJ LTD

DIAMOND . JEWELLERY . PRECIOUS & SEMI PRECIOUS STONES

506-513, Vardhaman Chambers
17/G, Cawasji Patel Street, Fort,
Mumbai 400001 - INDIA

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CIN : L65910MH1987PLC042107
E-mail : info@zodiacjrdmkjtd.com
Website : www.zodiacjrdmkjtd.com

13th February, 2024

To,
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 13th February, 2024.

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. Tuesday, the 13th February, 2024 have considered and approved the following:

- 1) The Un-Audited Financial Results of the Company for the quarter and nine months ended 31st December, 2023 along with Limited Review Report of the Auditors.
- 2) The Board has appointed M/s. H.G.Sarvaiya & Co. Statutory Auditor of the Company subject to approval of shareholders.

Details with respect to Appointment of Auditor of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

- 3) The Board has appointed M/s. Nita Jayesh Desai Internal Auditor of the Company for Financial Year 2023-2024.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 6.30 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**

Pooja Shah

Pooja Shah
Company Secretary and
Compliance Officer

Encl: As Above

Annexure A

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Appointment of Statutory Auditor

Particulars	Details
Name of the Company	Zodiac-JRD-MKJ Limited
Name of the Auditor	M/s H.G.Sarvaiya & Co.
Reason for Change viz. appointment resignation, removal, death or Otherwise	Appointment as Statutory Auditor
Effective Date of resignation / appointment	13.02.2024
Brief profile	He is a Practicing CA Since 1991, at present he has his own practice CA firm on the name of HG Sarvaiya & co. COP Number is 045038. Firm Registration Number is 115705W. He is Peer Review Certificate holder wide Certificate Number 015088 valid till 31-3-2026. He has his sole proprietorship firm CA Hasmukhbhai Ganeshbhai Sarvaiya FCA.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

ZODIAC-JRD-MKJ LIMITED

Regd Office: 506-513,5th Floor, 17G, Vardhman Chambers, Cawasji Patel Road, Hornimal Circle, Fort, Mumbai - 400 001.
CIN : L65910MH1987PLC042107

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Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2023

Sr. No.	Particulars	Quarter ended			Nine Months Ended		(Rs.in lakhs)
		Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	304.43	191.23	102.58	1,088.51	1,400.71	1,510.20
	(b) Other Income	16.26	9.19	24.00	145.92	41.99	87.35
	(c) Total Income [(a) + (b)]	320.69	200.42	126.58	1,234.43	1,442.70	1,597.55
2	Expenses						
	(a) Cost of Materials Consumed	4.16	4.58	-	8.84	43.67	59.52
	(b) Purchase of Stock-in-Trade	471.79	261.43	371.71	1,314.15	1,078.40	1,491.78
	(c) Change in Inventories	(97.63)	(123.27)	(282.17)	-208.27	162.23	(181.79)
	(d) Employee Benefits Expense	24.62	7.10	7.30	39.00	20.22	28.30
	(e) Depreciation and Amortisation Expense	0.07	0.07	0.39	0.20	1.16	1.48
	(f) Other Expenses	11.11	8.91	9.57	31.97	27.01	87.81
	(g) Total Expenses [(a) to (f)]	414.12	158.82	106.80	1,185.89	1,332.69	1,487.10
3	Profit before Exceptional Items and Tax [1 (c) - 2 (g)]	(93.43)	41.60	19.78	48.54	110.01	110.45
4	Exceptional Items						
5	Profit/(Loss) before Tax [3+4]	(93.43)	41.60	19.78	48.54	110.01	110.45
6	Tax Expenses						
	(a) Current Tax	-	(7.00)	(10.20)	4.00	18.55	13.50
	(b) Earlier Year Tax Adjustments	-	-	(1.05)	-	(1.05)	(1.10)
	(c) Deferred Tax Charge /(Credit)	0.67	1.12	3.42	2.51	4.79	(0.37)
7	Profit/(Loss) after Tax [5 - 6]	(94.10)	47.48	27.61	42.03	87.72	98.42
8	Other Comprehensive Income/ (Loss) (net of tax)	(11.70)	1.42	0.57	(10.68)	1.55	(0.05)
9	Total Comprehensive Income for the period [7+8]	(105.80)	48.90	28.18	51.35	89.27	98.37
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)						6,369.23
12	Earnings per Equity Share*						
	-Basic (Rs.)	(1.82)	0.92	0.53	0.81	1.69	1.90
	-Diluted (Rs.)	(1.82)	0.92	0.53	0.81	1.69	1.90

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

See accompanying notes to the financial results



For ZODIAC-JRD-MKJ LTD.

[Signature]
Director

3. **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 Shares and Mutual Funds of Rs. 1.52 Lakhs and Rs. 10.45 Lakhs for the quarter and nine months ended 31st Dec 2023 (Quarter and Nine months ended 31st Dec 2022: Rs.0.53 Lakhs and Rs. 2.20 Lakhs Respectively)
- 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 Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter and nine months ended 31/12/2023 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 13/02/2024

Place: Mumbai
Date: 13/02/2024



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


Mahesh Ratilal Shah
Managing Director
DIN No.: 00217516

For ZODIAC-JRD-MKJ LTD.

Director



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, 2023 and Nine Months ended from 01st April 2023 to 31st December, 2023 ("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 have 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: 24138205BKBKAS6121



Place: Mumbai
Date: 13.02.2024