

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

10th August, 2021

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

The Secretary
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No- 'C' Block, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai-400051
Scrip Code: ZODJRDMKJ

Scrip Code No. 512587

Sub: Outcome of the Board Meeting held on 10th August, 2021

Dear Sir/Madam

The Board of Directors of the Company at their Meeting held today i.e. on Tuesday, the 10th August, 2021:

- 1) Considered and Approved the Un-Audited Financial Results of the Company for the 1st Quarter ended June 30, 2021.
- 2) Re-considered Voluntary Delisting of 51,77,182 Equity Shares from National Stock Exchange of India Limited.
- 3) Based on recommendation of Nomination and Remuneration Committee, considered and approved:
 - (a) Re-appointment of Non-Executive Independent Director of the Company i.e. Mr. Uday Shah (DIN: 00020303) for a second term of five consecutive years i.e. from 30th January, 2022 upto 29th January, 2027 subject to the approval of Shareholder at the ensuing Annual General Meeting of the Company.
 - (b) Re-appointment of Non-Executive Independent Director of the Company i.e. Mr. Jindat Mehta (DIN: 07679833) for a second term of five consecutive years i.e. from 16th June, 2022 to 15th June, 2027 subject to the approval of Shareholder at the ensuing Annual General Meeting of the Company.
 - (c) Re-appointment of Non-Executive Independent Director of the Company i.e. Mr. Hasmukh Thakker (DIN: 03351903) for a second term of five consecutive years i.e. from 16th June, 2022 to 15th June, 2027 subject to the approval of Shareholder at the ensuing Annual General Meeting of the Company.
- 4) Considered and Approved following related to Annual General Meeting:
 - (a) The 34th Annual General Meeting of the Company will be held on Wednesday, 29th September, 2021 at 3:00 p.m. at through video conferencing ("VC") /other audio visual means ("OAVM")
 - (b) The Company's Register of Members & Share Transfer books (Annual) pursuant to Regulation 42 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 will remain closed from Thursday, 23rd September, 2021 to Wednesday, 29th September, 2021 (both days inclusive).



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(c) The remote e-voting period will commence on from 9:00 a.m. (IST) on Saturday, 25th September, 2021 and will conclude at 5.00 p.m. (IST) on Tuesday, 28th September, 2021. During this period, members of the Company, holding shares either in physical form or in dematerialized form, as on Thursday, 23rd September, 2021, will cast their vote electronically.

In respect of above, we enclosed herewith the following:

1. The Un-Audited Financial Results for the 1st Quarter ended June 30, 2021.
2. Limited Review Report issued by M/s Chokshi & Chokshi LLP., Chartered Accountants., Statutory Auditors of the Company on the Un-audited Financial Results of the Company for the 1st quarter ended June 30, 2021.
3. Brief Profile of aforesaid Independent Directors of the Company.

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:35 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						
CIN : L65910MH1987PLC042107						
Phone : 91 22 2386 6471 Fax : 91 22 2380 0038 Email id : info@zodiacjrdmkjtd.com Website : www.zodiacjrdmkjtd.com						
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021						
Sr. No.	Particulars	Notes	Quarter Ended		Year Ended	
			June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021
			Un-audited	Audited	Un-audited	Audited
I	Revenue from operations					
II	Other Income		26.48	402.24	-	866.95
III	Total Income (I+II)		6.67	7.49	12.10	31.30
IV	Expenses		33.15	409.73	12.10	898.25
	(a) Cost of materials consumed					
	(b) Purchases of stock-in-trade		(1.94)	34.02	-	88.43
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress		12.83	358.94	35.25	731.86
	(e) Employee benefits expense		1.37	29.14	(35.25)	(8.00)
	(f) Depreciation and amortization expense		7.10	7.25	7.03	28.83
	(g) Other expenses		0.55	0.56	0.58	2.31
V	Total Expense		6.29	8.34	4.16	30.25
VI	Profit before tax		26.19	438.25	11.77	873.68
VII	Tax Expense:		6.96	(28.52)	0.33	24.57
	(i) Current tax					
	(ii) Earlier year tax adjustments		0.64	(9.84)	0.04	4.29
	(iii) Deferred tax		-	(1.00)	-	(1.00)
	(iv) MAT Credit Entitlement		(0.39)	(2.59)	(5.92)	(27.74)
			-	(11.22)	0.09	14.54
VIII	Profit / (loss) for the year (VI-VII)		6.70	(3.88)	6.12	34.48
IX	OTHER COMPREHENSIVE INCOME (Net of tax)		0.29	1.09	0.03	1.17
	A (i) Items that will not be reclassified to profit or loss		0.39	1.47	0.04	1.58
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.10)	(0.38)	(0.01)	(0.41)
	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 for the year (V + VII)		6.99	(2.79)	6.15	35.64
	Paid up Equity Share Capital (Face value Rs. 10/- per share)		517.72	517.72	517.72	517.72
	Other Equity (Excluding Revaluation Reserve)					6,201.73
XI	Earnings per equity share of face value of Rs. 10 each - In Rs.					
	(1) Basic		0.14	(0.07)	0.12	0.67
	(2) Diluted		0.14	(0.07)	0.12	0.67

Notes to the Unaudited Financial Results:

- The above Unaudited Financial Results prepared in accordance with 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 the relevant amendment rules thereafter. These unaudited financial results have been reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on 10th August, 2021 and the same had been subjected to a Limited Review by the Statutory Auditors.
- The Figures for the quarter ended 31st March 2021 are the balancing figures between the audited figures in respect of the full financial year 2019-20 and the published unaudited year to date figure upto the third quarter ended 31st December 2020
- The Company is primarily engaged in the business of diamonds and accordingly there are no separate reportable segments pursuant to IND AS-108.
- The formats for unaudited quarterly results is as prescribed under SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015, as modified to comply with the requirements of SEBI's Circular dated July 5, 2016.
- The figures for the earlier periods have been regrouped / reclassified / restated wherever necessary to conform to the current period's presentation.
- The outbreak of COVID-19 pandemic globally and in India is causing significant disruption and slowdown of economic activity. The Company has evaluated impact of this pandemic on its business operations at the time of accounts for the quarter ended June' 2021 and based thereon and keeping in view the current indicators of future economic conditions, there is no significant impact on the financial statements for the quarter ended June' 2021 and accordingly accounts have been prepared on a going concern basis. The impact of the pandemic may be different from that estimated as at that date of finalization and subsequent approval of these standalone financial statements. The company will continue to closely monitor any material changes in economic conditions in future

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

Managing Director

DIN NO. 00020277

Place: Mumbai

Date : 10th August 2021



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Zodiac JRD MKJ Limited for the quarter ended 30.06.2021, 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 30.06.2021 (the "Statement"), being submitted by the company pursuant to the requirement 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. Basis for Qualified Conclusion

We draw attention to the financial Results, wherein the Company has not received confirmation from one of the vendor having outstanding balance of Rs.49,32,661/- for more than 3 years. Due to non-availability of confirmation of balance, we are unable to quantify the impact, if any, arising from the same.

5. Qualified Conclusion

Based on our review conducted as above, with the exception of the matters described in paragraph 4, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



CHOKSHI & CHOKSHI LLP
Chartered Accountants

6. **Emphasis of Matter**

We draw attention to:

- i.) Note 6 of the financial Results as regards to the management's evaluation of COVID-19 impact on the future performance of the Company.

Our opinion is not modified in respect of this matter.

For M/s. CHOKSHI AND CHOKSHI LLP
Chartered Accountants
FRN: 101872W/W100045

Priyank Ghia
Priyank Ghia

Partner

M. No. 155778

UDIN: 21155778AAAAQM2828



Place: Mumbai

Date: 10th August, 2021

Brief Profile of Independent Directors of the Company

Name of Director	Mr. Uday Shah	Mr. Jindat Mehta	Mr. Hasmukh Thakker
Date of Birth	10/09/1971	07/08/1964	05/03/1955
Age	49 years	56 years	66 years
Qualifications	B.com Study in S. B. Gurda Arts & P. K. Patel Collage, Navsari	Chartered Accountant (CA)	LCEH Homeopathy Doctor and Professional Medical Practitioner
Experience	more than 10 years	more than 25 years	more than 35 years
Expertise in specific functional areas	administration and accounting	finance and accounting	administration

