



ZODIAC-JRD-MKJ LTD

DIAMOND . JEWELLERY . PRECIOUS & SEMI PRECIOUS STONES

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11.11.2021

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 11th November, 2021

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. Thursday, the 11th November, 2021 have approved and taken on record the Un-Audited Financial Results of the Company for the 2nd Quarter and half year ended 30th September, 2021.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 05.05 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

Independent Auditor's Review Report on the Unaudited Financial Results of Zodiac JRD MKJ Limited for the quarter and half-year ended 30.09.2021, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

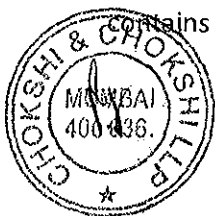
To
The Board of Directors
Zodiac JRD MKJ Limited

1. We have review the accompanying statement of Unaudited Financial Result of Zodiac JRD MKJ Limited ("the Company"), for the quarter and half-year ended 30.09.2021 (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 "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 5 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: 21155778AAAAWE5749



Place: Mumbai

Date: 11th November, 2021

Chokshi & Chokshi LLP is a Limited Liability Partnership with LLP Registration No. AAC-8909

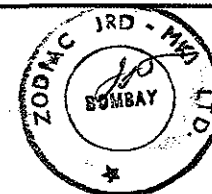
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ZODIAC JRD MKJ LIMITED							
Regd Office: 91D, PAREKH MARKET, 39 J S S ROAD, OPERA HOUSE, MUMBAI - 400 004							
CIN : L65910MH19E7PLC042107							
Phone : 91 22 2386 6471 Fax : 91 22 2380 0038 Email id : info@zodiacjrdmkjltd.com Website : www.zodiacjrdmkjltd.com							
Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2021							
							(Rs. In Lakhs)
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2021	June 30, 2021	Sept 30, 2020	Sept 30, 2021	Sept 30, 2020	March 31, 2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	597.82	26.48	165.26	624.30	165.26	866.95
II	Other Operating Income	6.27	6.67	7.49	12.94	19.59	31.30
III	Total Income (I+II)	604.09	33.15	172.75	637.24	184.85	898.25
IV	Expenses						
	a) Cost of Materials consumed	2.52	(1.94)	34.10	0.58	34.10	88.43
	b) Purchase of Stock -in-trade	514.68	12.83	127.64	327.51	162.89	731.86
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade.	256.27	1.37	(27.45)	257.64	(62.70)	(8.00)
	d) Employee Benefit Expenses	6.89	7.10	7.63	13.99	14.66	28.83
	e) Depreciation and Amortisation Expenses	0.49	0.55	0.58	1.04	1.16	2.31
	f) Other Expenses	11.39	6.29	9.46	17.68	13.62	30.25
V	Total Expenses (IV)	592.24	26.19	151.96	618.44	163.73	873.68
VI	Profit/(Loss) before Tax (III-IV)	11.85	6.96	20.79	18.80	21.12	24.57
VII	Tax Expense						
	(i) Current Tax	2.02	0.64	2.10	2.66	2.14	4.29
	(ii) Earlier year tax adjustments	-	-	-	-	-	(1.00)
	(iii) Deferred Tax Charge/(Credit)	0.91	(0.39)	(14.08)	0.52	(20.00)	(27.74)
	(iv) MAT Credit utilise/ (Entitlement)	-	-	13.87	-	13.96	14.54
VIII	Profit for the period (VI-VII)	8.91	6.70	18.90	15.62	25.02	34.48
IX	Other Comprehensive Income (Net of Tax)						
	A (i) Items that will not be reclassified to profit or loss (Net of Tax)	(0.09)	0.39	0.02	0.30	0.06	1.58
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.10)	(0.01)	(0.08)	(0.02)	(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 (VIII+IX)	8.84	6.99	18.91	15.84	25.06	35.64
	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)						6,201.73
	Earnings Per Share						
	i) Basic EPS	0.17	0.14	0.37	0.30	0.48	0.67
	ii) Diluted EPS	0.17	0.14	0.37	0.30	0.48	0.67

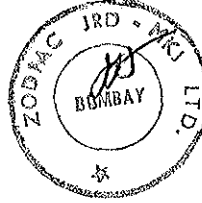
* Earning per equity share for quarter and half year ended are not annualised



Notes to the Unaudited Financial Results:

- 1 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 11th November, 2021 and the same had been subjected to a Limited Review by the Statutory Auditors.
- 2 The Company is primarily engaged in the business of diamonds and accordingly there are no separate reportable segments pursuant to IND AS-108.
- 3 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.
- 4 The figures for the earlier periods have been regrouped / reclassified / restated wherever necessary to conform to the current period's presentation.
- 5 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 Half Year Ended Sept' 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 Half year Ended Sept' 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.

Place: Mumbai
Date : 11th November 2021



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

Managing Director
DIN NO. 00020277

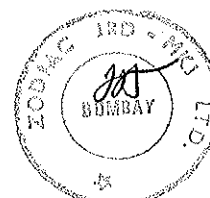


ZODIAC JRD MKJ LIMITED
Notes to the Financial Results:

1. Statement of Asset and Liabilities

Rs. In Lakhs

Particulars	As at 30th Sept 2021		As at 31st March 2021	
	Un-Audited		Audited	
ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment		25.22		26.25
(b) Financial Assets				
(i) Non- Current Investments				
(c) Deferred tax assets (net)		10.74		11.36
(d) Other non-current assets				
(d) Income tax Assets (net)		19.16		27.58
		55.11		65.19
(2) Current assets				
(a) Inventories		4,721.74		4,977.44
(b) Financial Assets				
(i) Investments		461.51		293.68
(ii) Trade receivables		1,419.76		1,083.46
(iii) Cash and cash equivalents		76.97		66.42
(iv) Bank balances other than (iii) above		89.85		292.18
(v) Other financial assets		1.31		1.31
(c) Other current assets		16.00		12.16
		6,787.13		6,726.65
TOTAL ASSETS		6,842.24		6,791.83
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital		517.72		517.72
(b) Other Equity		6,217.55		6,201.73
Total Equity		6,735.27		6,719.45
Liabilities				
(1) Non-current liabilities				
(a) Provisions		12.12		11.81
(b) Deferred tax liability (net)				
		12.12		11.81
(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.		85.46		51.49
(ii) Other financial liabilities		3.00		2.30
(b) Provisions		6.05		5.91
(c) Other current liabilities		0.35		0.87
(d) Current Tax Liabilities (Net)				
		94.85		60.57
TOTAL EQUITY AND LIABILITIES		6,842.24		6,791.83



ZODIAC JRD MKJ LIMITED

2. Statement of Cash Flow

(Rs. In Lakhs)

Particulars	Year to Date Ended 30 September 2021	Year to Date Ended 30 September 2020
	Un-Audited	Un-Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	18.80	21.18
Adjustments to reconcile profit before tax to net cash flows :		
Depreciation	1.04	1.16
Loss on sale of assets	-	(1.69)
Interest	4.29	-
Capital Gain	(0.11)	(118.49)
Provisions	2.30	-
Dividend from mutual fund and shares	(0.01)	-
Change in Fair Value of Investments through P & L	(8.53)	102.04
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	17.79	4.19
Adjustments for movement in Working Capital :		
Increase / (Decrease) in Long Term Provisions	-	0.91
Increase / (Decrease) in Current Liabilities	34.28	(25.47)
(Increase) / (Decrease) in Current Assets	126.32	(337.41)
Cash generated from operations	178.40	(357.77)
Direct Taxes paid	-	7.97
CASH FLOW FROM OPERATING ACTIVITIES	178.40	(349.80)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets and addition to Capital Work in Progress	-	(0.06)
Sale of Fixed Assets	-	1.69
(Purchase)/Sale of Investments	(167.83)	-
Dividend from mutual fund and shares	-	118.49
Capital Gain	-	329.85
CASH FLOW FROM INVESTING ACTIVITIES	(167.83)	449.97
C. CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
Tax on distributed profits	-	-
CASH FLOW FROM FINANCING ACTIVITIES	-	-
NET (DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS	10.56	100.17
Cash and Cash equivalents at the beginning of the period	66.42	207.42
Cash and Cash equivalents at the end of the period	76.97	307.59

