



ZODIAC JRD-MKJ LIMITED

DIAMONDS • JEWELLERY • PRECIOUS & SEMI PRECIOUS STONES

506-513, Vardhaman Chambers, 17/G, Cawasji Patel Street, Fort, Mumbai 400001 Maharashtra India
Tel: +91-22-2283-1050 / 51 • Email: info@zodiacjrdmkjld.co.in or secretarial@zodiacjrdmkjld.co.in
CIN: L65910MH1987PLC042107 • Website: www.zodiacjrdmkjld.co.in • GSTIN: 27AACZ0459K1Z1

February 13, 2025

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Scrip Code No. 512587

Sub: Outcome of the Board Meeting held on February 13, 2025

Dear Sir/Madam

The Board of Directors of the Company at their Meeting held today i.e. on Thursday, the 13th February, 2025 have considered and approved:

- (a) Un-Audited Financial Results of the Company for the 3rd Quarter ended 31st December, 2024.
- (b) The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 3:30 p.m.

Pursuant to Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Regulations") we enclose the following:

1. The Un-Audited Financial Results for the 3rd Quarter ended 31st December, 2024.
2. Limited Review Report issued by M/s. H.G. Sarvaiya & Co, Chartered Accountants, Statutory Auditors of the Company on the Un-audited Financial Results of the Company for the quarter ended December 31, 2024.

Kindly take the same on record and acknowledge the receipt.

Thanking you

For **ZODIAC-JRD-MKJ LIMITED**

Mahesh Ratilal Shah
Managing Director
DIN: 00217516

Encl: a/a

Independent Auditor's Review Report on the Un-Audited Financial Results of the Company on the Quarterly and year-to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors of
Zodiac JRD- MKJ Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Zodiac JRD-MKJ Limited (the "Company") for the 3rd quarter Ended 31st December 2024 and Year to date from April 1st 2024 to 31st December 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, dated 29-03-2019. (The Circular).
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) [prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company. Our responsibility is to issue a report on the 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 of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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, 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The accompanying INDAS financial results and other financial information for the corresponding quarter ended 31-12-2024, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

For H G Sarvaiya and Co.
Chartered Accountants
Firm's Regn. No. 115705W

H.G. Sarvaiya

Prop. Has mukhbhai G Sarvaiya
Membership No. 045038

Date: 13-02-2025.

Place: Mumbai.

UDIN: *25025038 BMGPXC 9741*



Annexure-I							
ZODIAC-JRD-MKJ LIMITED							
Regd Office: 506-513,5th Floor, 17G, Vardhman Chambers, Cawasji Patel Road, Hornimal Circle, Fort, Mumbai - 400 001.							
CIN : L65910MH1987PLC042107							
Phone : +91-22-2283-1050 / 51 Email id : Info@zodiacjrdmkjltd.co.in Website : www.zodiacjrdmkjltd.co.in							
Un-audited Financial Results							
For The Quarter and Nine Months Ended On 31.12.2024							
(Rupees in Lakhs)							
	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income						
(a)	Revenue from Operations	554.31	623.03	304.43	1,823.49	1088.51	1,088.51
(b)	Other Income	0	8.98	16.26	17.95	145.92	200.83
(c)	Total Income (I + II)	554.31	632.01	320.69	1841.44	1234.43	1289.34
2	Expenses						
	(a) Cost of Materials Consumed	0.00	0.00	4.16	0.00	8.84	8.84
	(b) Purchase of Stock-in- Trade	306.31	503.58	471.79	1,167.39	1,314.15	1,474.32
	(c) Change In Inventories of finished goods, Work-In- Progress and Stock- In-Trade	205.14	75.76	-97.63	570.47	-208.27	-368.44
	(d)Employee benefits expenses	9.37	6.2	24.62	20.75	39.00	56.45
	(e)Finance costs	8.96	6.4	0	15.36	0.00	0.35
	(f)Depreciation & Amortization Expenses	1.49	1.49	0.07	4.47	0.20	0.49
	(g) Provision for diminution in long inve	0	0	0	0.00	0.00	0.00
	(h)Other Expenses	2.03	10.2	11.11	16.15	31.97	321.19
	Total Expenses (a to h)	533.30	603.63	414.12	1794.59	1185.89	1493.20
3	Profit before exceptional Items and tax	21.01	28.38	-93.43	46.85	48.54	-203.86
4	Exceptional Items				0.00	0.00	0.00
5	Profit before Tax (V - VI)	21.01	28.38	-93.43	46.85	48.54	-203.86
6	1) Tax expenses Current Tax	0.00	0.00	0.00	0.00	4.00	5.50
	2) Earlier Year Tax Adjustment	0.00	0.00	0.00	0.00	0.00	4.02
	2) Deferred Tax Change	0.00	0.00	0.00	0.00	2.51	-76.44
7	Total Tax Expenses	0.00	0.00	0.67	0.00	6.51	-66.92
8	Profit / (Loss) for the period from continuing operations (5 - 7)	21.01	28.38	-94.10	46.85	42.03	-136.94
9	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	
10	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	
11	Profit/(loss) from discontinued operations (after tax) (9-10)	0.00	0.00	0.00	0.00	0.00	
12	Net Profit/(Loss) for the period (8+ 11)	21.01	28.38	-94.10	46.85	42.03	-136.94
13	Other comprehensive income	0	0	-11.7		-10.68	
	A (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
14	Total Comprehensive Income for the period (12+13) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	21.01	28.38	-105.80	46.85	31.35	-136.94
15	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	517.72	517.72	517.72	517.72	517.72	517.72
16	Other Equity (Excluding Revaluation Reserve)				-	-	6,232.29
17	Earnings per Equity Share*						
	-Basic (Rs.)	0.41	0.55	(1.82)	0.90	0.81	(2.65)
	-Diluted (Rs.)	0.41	0.55	(1.82)	0.90	0.81	(2.65)

- 1 The Above Standalone Quarterly Financial Results have been reviewed and recommended by the Audit Committee and the same has been approved by the Board of Directors of the Company at its meeting held on 13-02-2025
- 2 As the Company's business activity falls within a single primary business segment, namely dealing in Trading of Goods, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
- 3 The Earning Per Shares has been computed in accordance with Accounting Standard on Earning Per Shares (AS 20).
- 4 Previous period figures have been regrouped/reclassified wherever necessary to confirm with the current periods classification/disclosure.
- 5 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2016 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.
6. The Company does not has any lease contract, hence, IND-AS 116 is not applicable.

**By Order of the Board of Directors
For Zodiac JRD- MKJ Limited**

**Place:- Mumbai
Date:- 13-02-2025**

**Mahesh Ratil Shah
Managing Director
DIN: 00217516**