

ZODIAC-JRD-MKJ LTD

DIAMONDS . JEWELLERY . PRECIOUS & SEMI PRECIOUS STONES

910, PAREKH MARKET, 39, J.S.S. ROAD, OPP. KENNEDY BRIDGE, OPERA HOUSE, MUMBAI - 400 004. (INDIA) TEL. : 91-22-23869731 / 91-22-23866471

FAX: 91-22-23800038

Email: account_zjml@yahoo.com
CIN: L65910MH1987PLC042107
Email: info@zodiacjrdmkjltd.com
Website: www.zodiacjrdmkjltd.com

Date: 8th August, 2017

Listing Department, Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai. The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5ht floor, Plot No. C/1, G Block,
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400 051.

Company Code No. 512587

Subject: Outcome of Board Meeting held on Tuesday, 8th August, 2017

Dear Sir,

This is to notify you that the Board of Directors of our Company at their Meeting held on Tuesday, 8th August, 2017 have approved the Unaudited Financial Results as per Regulation 30 of SEBI (LODR) for the quarter ended 30th June, 2017.

As per Regulation 33, the signed copy of your Financial Results along with the Limited Review Report attached.

The Meeting of Board of Director commences at 3.00 p.m. and concluded at 3.39 p.m.

We request you to take the same on your record.

Yours faithfully,

For ZODIAC-JRD-MKJ LIMITED.,

Director Encl: a/a.

Arun Ganatra & Co.

Chartered Accountants

Phone : 022-28941127

Mobile: 09833228111 Email

: arunganatra@rediffmail.com

Address: Vithal Apartments, Bldg. No. 2, Flat No. A-2, Mandpeshwar Road, Borivli (W), Mumbai-400 103.

INDEPENDENT AUDITOR'S REVIEW REPORT

To, The Board of Directors Zodiac-JRD-MKJ-Limited, Mumbai,

A. L. Ganatra

B. Com., F.C.A.

We have reviewed the accompanying Statement of Unaudited Financial Results of Zodiac-JRD-MKJ-Limited (the 'Company') for the quarter ended June 30,2017 (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 modified by the SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5,2016. This Statement being the responsibility of the Company's Management, has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement(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 there view to obtain moderate assurance as to whether the financial statements are free of material misstatement. Are view 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards 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, as modified by the SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

> FOR ARUN GANATRA & CO., CHARTERED ACCOUNTANTS FRN 100558W

For Arun Ganatra & Co.

Place: Mumbai

date: August, 8, 2017

Mem. No. 031720

Chartered Accountants

FRN-100558

A. L.Ganatra

Bombay

Proprietor

M.No. 031720

ZODIAC-JRD-MKJ LIMITED

REGD.OFFICE: 910, PAREKH MARKET, 39 J.S.S. ROAD, OPERA HOUSE, MUMBAI - 400 004.

Corporate Identity Number: L65910MH1987PLC042107

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Unaudited Financial Results for the Quarter Ended 30 June 2017

(🗆 Lakhs)

		Particulars	Quarter Ended	
			30/06/2017	30/06/2016
			(Unaudited)	(Unaudited)
1		Income from Operations		
	a	Income from operations	587.54	229.92
		Total income from operations	587.54	229.92
2		Expenses		
	a	Cost of materials consumed	57.43	104.5
	b	Purchases of stock-in-trade	484.30	292.2
	С	Changes in finished goods, work-in-progress and stock in trade	(34.41)	(243.3
	d	Employee benefits expense	3.81	2.6
	е	Depreciation and amortisation expense	1.41	1.72
	f	Other expenses (Any item exceeding 10% of total expenses relating to continuing operation to be shown separately)	47.01	70.93
		Total expenses	559.55	228.72
3		Profit/(Loss) from operations before other income, finance cost and	27.99	1.20
4		exceptional items (1-2) Other income	27.09	5.59
5		Profit/(Loss) from ordinary activities before finance cost and exceptional items (3+4) Finance cost	55.08	6.79
6			(4)	
7		Profit/(Loss) from ordinary activities after finance cost but before exceptional items (5-6)	55.08	6.79
8		Exceptional Items	100	
9		Profit/(Loss) from ordinary activities before tax (7+8)	55.08	6.79
0		Tax expense	17.88	0.83
1		Net Profit/(Loss) from ordinary activities after tax (9-10)	37.20	5.96
2		Extraordinary Item	121	3
3		Net Profit /(Loss) for the period (11-12)	37.20	5.96
4		Other Comprehensive Income	141	2
5		Total Comprehensive Income (13+14)	37.20	5.96
6		Paid-up equity share capital		
		5177182 equity shares of Rs 10/- each fully paid up	517.72	517.72
7	i	Earnings Per Share (EPS) (before exceptional items, not annualised) (Rs.) Basic and Diluted	0.72	0.12
	ii	Earnings Per Share (EPS) (after exceptional items, not annualised) (Rs.)	3341-7	T. 1.
		Basic and Diluted	0.72	0.12
	_	ecompanying notes to the financial results		

For ZODIAC-JRD-MKJ LTD.

Director

ZODIAC-JRD-MKJ LIMITED

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Notes:

- The Unaudited financial result of the quarter ended 30th June,2017 were reviewed by the Audit Committee and approved by the Board of directors at its meeting held on 8th August,2017.
- The Company adopted Indian Accounting Standards (Ind AS) from 01 April 2017. The figures for the quarter ended 30 June 2016 are also Ind AS compliant. They have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that financial results provide a true and fair view of the company's affairs. The Statement does not include India AS compliant results for the preceding quarter and previous year ended 31 March 2017 as the same are not mandatory as per SEBI's circular dated 5 July 2016.
- 3 The sales of the company mainly Export/Local sales.
- 4 The company has not have any segment.
- 5 Company is debt free
- 6 Total Income from Operations including sales of Trading & Manufacturing
- Reconciliation between standalone financial results, as previously reported in accordance with the Accounting Standard framework (referred to as 'Previous IGAAP') and Ind AS for the quarter presented are as under:

Particulars	Quarter ended 30-6-2017 (`lakhs)	Quarter ended 30-6-2016 (`lakhs)
Profit after tax as reported under the Previous IGAAP	72.23	4.76
1. Fair value of Investments through Profit & Loss (FVTPL)	17.56	1.04
2. Changes in Deferred Tax (Balance sheet approach)	0.12	0.17
3. Short term gain on investment (due to change in fair value)	(52.71)	(0.01
Net profit after tax as per Ind AS	37.20	5.96
Other Comprehensive Income	-	120
Total Comprehensive Income as per IND AS	37.20	5.96

For and on behalf of the Board of Directors

Mumbai, August, 8, 2017

5 d. | − Jayantilal Jhaveri

Chairman

For ZODIAC-JRD-MKJ LTD.

Director