



ZODIAC-JRD-MKJ LTD

DIAMOND . JEWELLERY . PRECIOUS & SEMI PRECIOUS STONES

910, Parekh Market,
39, J.S.S. Road, Opp. Kennedy Bridge,
Opera House, Mumbai - 400 004. (INDIA)

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

Date : 1st November, 2018

Listing Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai.

The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th 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 Thursday, 1st November, 2018

Dear Sir,


This is to notify you that the Board of Directors of our Company at their Meeting held on Thursday, 1st October, 2018 have approved the Unaudited Financial Results as per Regulation 30 of SEBI LODR) for the year ended 30th September, 2018.

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

The Meeting of Board of Director commences at 3.00 p.m. and concluded at 4.30 p.m.

We request you to take the same on your record.

Yours faithfully,
For ZODIAC-JRD-MKJ LIMITED.,


Rajnikant Jhaveri
Director
Encl : a/a.

ZODIAC JRD MKJ LIMITED

Regd. Office: 910, PAREKH MARKET, 39 J S S ROAD, OPERA HOUSE, MUMBAI - 400004
CIN: L65910MH1987PLC042107

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2018 - DRAFT

(Rs. in Lakhs)

Sr. No	Particulars	Quarter ended			Half Year Ended		
		September 30, 2018	June 30, 2018	September 30, 2017	September 30, 2018	September 30, 2017	March 31, 2018
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	482.73	417.82	298.35	900.55	885.89	1,999.76
II	Other Income	97.15	31.65	43.76	128.80	70.85	143.56
III	Total Income (I+II)	579.88	449.47	342.11	1,029.35	956.74	2,143.32
IV	Expenses						
	a) Cost of Materials Consumed	70.70	45.69	25.42	116.39	82.85	244.61
	b) Purchase of Stock -in-trade	502.35	326.77	179.84	829.12	664.14	2,011.38
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(174.24)	(15.08)	40.58	(189.32)	6.17	(452.96)
	d) Employee Benefit Expenses	4.43	4.42	7.37	8.85	13.88	30.99
	e) Depreciation and Amortisation Expenses	1.25	1.23	1.39	2.48	2.80	6.60
	f) Other Expenses	43.23	36.79	27.54	80.02	71.85	231.85
	Total Expenses (IV)	447.72	399.82	282.14	847.54	841.69	2,072.47
V	Profit/(Loss) before exceptional items and tax (III-IV)	132.16	49.65	59.97	181.81	115.05	70.85
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax	132.16	49.65	59.97	181.81	115.05	70.85
VIII	Less: Tax Expense						
	(i) Current Tax	23.59	9.45	(2.24)	33.64	20.00	11.40
	(ii) Deferred Tax	29.04	(0.33)	0.21	28.71	(0.09)	(1.73)
	MAT Credit Entitlement	-	-	-	-	-	(11.35)
IX	Profit after tax	79.53	40.53	57.94	120.06	95.14	72.52
X	Other Comprehensive Income	0.27	0.30	-	0.57	-	0.97
XI	Total Comprehensive Income (IX+X)	79.80	40.82	57.94	120.63	95.14	73.50
XII	Paid up Equity Share Capital (Face value Rs. 10/ per share)	517.72	517.72	517.72	517.72	517.72	517.72
XIII	Other Equity	-	-	-	-	-	5,996.80
IX	Earnings Per Share (not annualised)						
	i) Basic EPS	1.54	0.78	1.12	2.32	1.84	1.40
	ii) Diluted EPS	1.54	0.78	1.12	2.32	1.84	1.40

Notes:

1. Statement of Assets and Liabilities as at 30th September, 2018 are as under:

Particulars	As at	As at
	30.09.2018	31.03.2018
	Un-audited	Audited
ASSETS		
1. Non-current assets		
(a) Property, plant and equipment	34.31	37.32
(b) Intangible assets	-	-
(c) Financial assets	-	-
(d) Deferred tax assets (net)	-	-
(e) Income tax Assets (net)	2.92	35.06
(f) Other non-current assets	-	-
Total Non-current assets	36.33	72.38
2. Current assets		
(a) Inventories	4,357.28	4,239.52
(b) Financial assets		
(i) Trade Receivables	1,429.32	1,434.73
(ii) Investments	891.26	854.15
(iii) Cash and cash equivalents	11.46	34.68
(iv) Other financial assets	2.69	2.80
(c) Current Tax Assets (Net)	-	-
(d) Prepayments and Advances	-	-
(e) Other Current Assets	28.77	25.48
Total Current assets	6,720.78	6,591.36
TOTAL ASSETS	6,757.11	6,663.74
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	517.72	517.72
(b) Other equity (Reserves and Surplus)	6,086.22	5,996.80
Total equity	6,603.94	6,514.52
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities	-	-
(b) Provisions	13.59	12.33
(c) Deferred tax liabilities (Net)	29.34	0.47
Total Non-current liabilities	42.93	12.80
2. Current liabilities		
(a) Financial liabilities		
Trade payables	97.75	128.87
Other Financial Liabilities	11.93	5.39
(b) Other Current Liabilities	0.94	1.12
(c) Provisions	0.52	1.04
(d) Income tax liabilities (Net)	-	-
(d) Non-cash distribution liability	-	-
Total Current liabilities	110.24	136.42
TOTAL EQUITY AND LIABILITIES	6,757.11	6,663.74

- The above Unaudited Financial Results, reviewed by the Audit Committee, have been approved by the Board of Directors at its meeting held on 01-11-2018 and the same had been subjected to a Limited Review by the Statutory Auditors.
- With Effect from 1st April, 2018 the Company has adopted Ind AS 115 'Revenue from Contracts with Customers'. The application of Ind AS 115 did not have any material impact on the financial results of the Company.
- The Company is primarily engaged in the business of diamonds and accordingly there are no separate reportable segments pursuant to IND AS 108.
- The Board of directors in its meetings on 25th May, 2018 proposed a final dividend of Rs.0.50/- per equity share for the financial year ended 31st March, 2018 and the same was approved by the shareholders on at the Annual General Meeting held on 18th September, 2018. The amount was recognised as distribution to equity shareholders during the quarter ended 30th September, 2018 and the total appropriation was Rs. 31.16 lakhs including corporate dividend tax.
- After applicability of Goods and Service tax (GST) w.e.f. July 01, 2017, sales are required to be disclosed net of Gst. Accordingly, the figures of revenue from operations for the half year ended September 30, 2018 is not comparable with the corresponding previous years.
- The figures of the previous period have been regrouped / reclassified / restated wherever necessary.

For and on behalf of Board of Directors



Place: Mumbai
Date: 01-11-2018

Managing Director
DIN: 00020277

CHOKSHI & CHOKSHI LLP

Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,
The Board of Directors
ZODIAC JRD MKJ LIMITED
Mumbai

We have reviewed the accompanying Statement of Unaudited Financial Results of ZODIAC JRD MKJ LIMITED ("the Company") for the quarter and half-year ended 30th September, 2018 ('the Statement'), being submitted by the Company with the stock exchange pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 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 Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 ("the Act"). Our responsibility is to issue a report on the Statement based on our review.

We had 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 the review to obtain moderate assurance as to whether the statements are 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.

Based on our review conducted as stated 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 applicable Ind AS specified under Section 133 of the Act read with relevant rules issued thereunder and other recognised accounting practices / polices / principles, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chokshi & Chokshi LLP
Chartered Accountants
FRN - 101872W/W100045



Partner
M. No.

MAHAZAVER KURUSH PATEL
M. NO. 131292

Place: Mumbai
Date: 01/11/2018