



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@zodiacjrdmkjfd.com
Website : www.zodiacjrdmkjfd.com

31.01.2022

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 31st January, 2022

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. Monday, the 31st January, 2022 have approved and taken on record the Un-Audited Financial Results of the Company for the 3rd Quarter and Nine months ended 31st December, 2021.

The meeting of the Board of Directors commenced at 2.00 p.m. and concluded at 5.50 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

CHOKSHI & CHOKSHI LLP

Chartered Accountants

Independent Auditor's Review Report on the Unaudited Financial Results of Zodiac JRD MKJ Limited for the quarter and nine months ended 31.12.2021, 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 nine months ended 31.12.2021 (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
Partner

M. No.155778

UDIN: 22155778AAAADS1308



Place: Mumbai

Date: 31st January, 2022

ZODIAC JRD MKJ LIMITED

Regd Office: 910, PAREKH MARKET, 39 J S S ROAD, OPERA HOUSE, MUMBAI - 400 004

CIN : L65910MH1987PLC042107

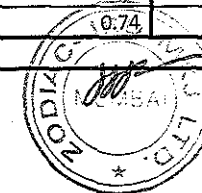
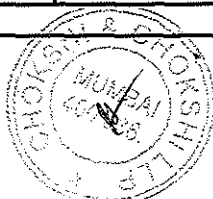
Phone : 91 22 2386 6471 | Fax : 91 22 2380 0038 | Email id : info@zodiacjrmdkjtd.com | Website : www.zodiacjrmdkjtd.com

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2021

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2021	Sept 30, 2021	Dec 31, 2020	Dec 31, 2021	Dec 31, 2020	March 31, 2021
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	61.88	597.82	299.45	686.18	464.70	866.95
II	Other Operating Income	8.60	6.27	4.22	21.54	23.82	31.30
III	Total Income (I+II)	70.48	604.09	303.67	707.72	488.52	898.25
IV	Expenses						
	a) Cost of Materials consumed	0.72	2.52	20.32	1.30	54.41	88.43
	b) Purchase of Stock -in-trade	126.39	314.68	210.03	453.90	372.93	731.86
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade.	(81.92)	256.27	25.55	175.72	(37.14)	(8.00)
	d) Employee Benefit Expenses	7.08	6.89	6.92	21.07	21.57	28.83
	e) Depreciation and Amortisation Expenses	3.52	0.49	0.58	1.56	1.75	2.31
	f) Other Expenses	13.25	11.39	8.30	27.92	21.91	30.25
V	Total Expenses (IV)	63.04	592.24	271.69	681.47	435.43	873.68
VI	Profit/(Loss) before Tax (III-IV)	7.44	11.85	31.98	26.25	53.09	24.57
VII	Tax Expense						
	(i) Current Tax	0.81	2.02	11.99	3.47	14.13	4.29
	(ii) Earlier year tax adjustments	-	-	-	-	-	(1.00)
	(iii) Deferred Tax Charge/(Credit)	1.03	0.91	(5.15)	1.55	(25.15)	(27.74)
	(iv) MAT Credit utilise/ (Entitlement)	-	-	11.79	-	25.75	14.54
VIII	Profit for the period (VI-VII)	5.60	8.91	13.35	21.23	38.36	34.48
IX	Other Comprehensive Income (Net of Tax)						
	A (i) Items that will not be reclassified to profit or loss (Net of Tax)	0.88	(0.09)	0.04	1.18	0.11	1.58
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.22)	0.02	(0.01)	(0.30)	(0.03)	(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)	6.26	8.84	13.38	22.11	38.45	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	0.11	0.17	0.26	0.41	0.74	0.67
	ii) Diluted EPS	0.11	0.17	0.26	0.41	0.74	0.67

* Earning per equity share for quarter and and nine months ended are not annualised



Notes to the Unaudited Financial Results:

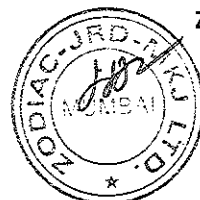
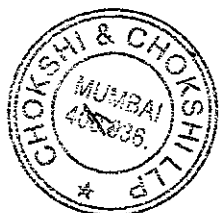
1 The above Unaudited Financial Results prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, and the relevant amendment rules thereafter. These unaudited financial results have been reviewed by the Audit Committee and thereafter by the Board of Directors at their respective meeting held on **31st January, 2022** 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 Quarter and Nine Month Ended Dec' 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 and Nine Month Ended Dec' 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

Date : 31st January 2022

DIN NO. 00020277