



ZODIAC JRD-MKJ LIMITED

DIAMONDS • JEWELLERY • PRECIOUS & SEMI PRECIOUS STONES

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CIN: L65910MH1987PLC042107 • Website: www.zodiacjrdmkjtd.co.in • GSTIN: 27AAACZ0459K1Z1

Date: 22nd August, 2025

**To,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Scrip Code: 512587**

Sub.: Revised Un-Audited Financial Results for the First Quarter Ended 30th June, 2025.

Dear Sir/Madam,

We hereby submit the revised Un-Audited Financial Results along with the Limited Review Report for the First Quarter Ended 30th June, 2025.

Kindly take the above on record.

Thanking You,
Yours Faithfully,

For Zodiac-JRD-MKJ Limited

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



Independent Auditor's Report on the Quarterly Un-audited Standalone financial Results of the Zodiac JRD- MKJ Limited (the "Company") Pursuant to the Regulation 33 and 52 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 quarter ended June 30th, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 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 Listing Regulations").
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 as amended 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 conducted our review 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 stated in paragraph 3 above, 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, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 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.
5. The accompanying INDAS financial results and other financial information for the corresponding quarter ended 30-06-2025, 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

Prop. Hasmmukhbhai G Sarvaiya
Membership No. 045038

UDIN : 25045038BMGPZE5641



Date: 23-07-2025.
Place: Mumbai.



ZODIAC-JRD-MKJ LIMITED

Regd Office: 506-513,5th Floor, 17G, Vardhman Chambers, Cawasji Patel Road, Horniman Circle, Fort, Mumbai - 400 001.

CIN : L65910MH1987PLC042107

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Standalone Un-audited Financial Results

For The Year and Quarter Ended On 30-06-2025

		(Rupees in lakhs)			
		Quarter Ended		Year Ended	
	Particulars	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unaudited	(Audited)
1	Income				
(a)	Revenue from Operations	420.15	475.07	646.16	2298.57
(b)	Other Income	3.47	15.68	8.98	35.49
(c)	Total Income (I + II)	423.62	490.75	655.14	2334.06
2	Expenses				
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00
	(b) Purchase of Stock-in- Trade	325.07	698.09	345.99	1,842.71
	(c) Change In Inventories of finished goods, Work-In- Progress and Stock- In-Trade	22.00	-289.03	289.56	281.44
	(d)Employee benefits expenses	8.97	8.96	4.18	29.70
	(e)Finance costs	8.65	13.44	0	35.30
	(f)Depreciation & Amortization Expenses	1.49	1.49	0.83	5.97
	(g) Provision for diminution in long investment	0		0	0.00
	(h)Other Expenses	46.65	41.21	10.72	78.10
	Total Expenses (a to h)	412.83	474.16	651.28	2273.22
3	Profit before exceptional Items and tax (III-IV)	10.79	16.59	3.86	60.84
4	Exceptional Items				0.00
5	Profit before Tax (V - VI)	10.79	16.59	3.86	60.84
6	1) Tax expenses Current Tax	0.00	18.00	0.00	18.00
	2) Earlier Year Tax Adjustment	0.00	0.00	0.00	0.00
	2) Deferred Tax Change	0.00	0.00	0.00	0.00
7	Total Tax Expenses	0.00	18.00	0.00	18.00
8	Profit / (Loss) for the period from continuing operations (5 - 7)	10.79	-1.41	3.86	42.84
9	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
10	Tax expenses of discontinued operations	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
12	Net Profit/(Loss) for the period (8+ 11)	10.79	-1.41	3.86	42.84
13	Other comprehensive income	0	0	0	0.00
	A (i) Items that will not be reclassified to profit or loss	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0
	B (i) Items that will be reclassified to profit or loss	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0
14	Total Comprehensive Income for the period (12+13) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	10.79	-1.41	3.86	42.84
15	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,097.57	517.72	517.72	517.72
	Including 57,98,443,Right Pd-up Equity Share Capital (Face Value of Rs. 10 each) Issue with Premium Rs.30 per share 26-6-2025				
16	Other Equity (Excluding Revaluation Reserve)				-
17	Earnings per Equity Share*				
	-Basic (Rs.)	0.10	(0.03)	0.07	0.83
	-Diluted (Rs.)	0.10	(0.03)	0.07	0.83

- 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 23.07.2025.
- 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.
- The Earing Per Shares has been computed in accordance with Accounting Standard on Earing Per Shares (AS 20).
- Previous period figures have been regrouped/reclassified wherever necessary to confirm with the current periods classification/disclosure.
- 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.
- The Company does not has any lease contract, hence, IND-AS 116 is not applicable.

Place:- Mumbai
Date:- 23-07-2025



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

Mahesh Ratil Shah
Mahesh Ratil Shah
Managing Director
DIN: 00217516



Independent Auditor's Review Report on the Quarterly Un-Audited Consolidated Financial Results of the Zodiac JRD- MKJ Limited, for the Quarter ended 30th June, 2025 Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of
Zodiac JRD- MKJ Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Zodiac JRD-MKJ Limited (the Parent')** and its Subsidiaries (The apparent and its subsidiaries together refer to as "the Group") which includes group share profit/Loss after tax and total comprehensive income/loss of its Associates for the quarter ended 30th June 2025 **(the statement)**, being submitted by the parent pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation") read with relevant Circular issued in this regard from time to time.
2. 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, dated 29-03-2019 is the responsibility of the management of the Company and has been taken on record by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review 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 (ICAI). 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 substantially less in scope than an audit conducted in accordance with the standards on Auditing specified U/s. 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of the significant matter that might be identified in audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations 2015 as amended to the extent applicable.

4. The statements includes the results of the following entities

Parent Company : **Zodiac JRD- MKJ Limited**
Subsidiary Company : **VEM Plastic Molding Private Limited.**

5. Based on our review conducted as stated in paragraph 3 above paragraph 6 below and based on the consideration of the review 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, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 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.



6. The accompanying statement included the un-audited interim Standalone/Consolidated financials result/information of the subsidiary, M/s. VEM Plastic Molding Private Limited., who's financial statement reflects total revenue of Rs. 828.17 Lakhs and total net profit after tax is Rs. 24.21 Lakhs. For the quarter ended 30 th June 2025 so far as it relates to the amounts and disclosure included in respect of the subsidiary, is based Solely on the un reviewed interim financial information and procedures performed by us or jointly with other auditors as stated in paragraph above.

The reports on the un-audited interim Standalone/Consolidated financials result/information of this entities have been furnished to us by Management and our conclusion on the statement in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us stated in paragraph 3 as above.

Our report on the statement is not modified in respect of the above matters.

The unaudited Ind-As financial results for the quarter ended 30th June 2025 included in the statement are based on previously issued IND AS financial results prepared in accordance with regulation and recognition and measurements principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, read with rules 3 of companies. (Indian Accounting Standards) rules 2015, as amended, read with the circular, 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. Hasmukhbhai G Sarvaiya
Membership No. 045038

UDIN : 25045038BMGPZF2378



Date: 23-07-2025.
Place: Mumbai.

ZODIAC-JRD-MKJ LIMITED

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Consolidated Un-audited Financial Results**For The Year and Quarter Ended On 30-06-2025**

		(Rupees in lakhs)		
		Quarter Ended		Year Ended
Particulars		30-Jun-25		
		Unaudited		
1	Income			
(a)	Revenue from Operations	1278.22		
(b)	Other Income	-26.44		
(c)	Total Income (I + II)	1251.78		
2	Expenses			
(a)	Cost of Materials Consumed	0.00		
(b)	Purchase of Stock-in- Trade	618.29		
(c)	Change In Inventories of finished goods, Work-In- Progress and Stock- In-Trade	166.96		
(d)	Employee benefits expenses	172.33		
(e)	Finance costs	32.71		
(f)	Depreciation & Amortization Expenses	66.49		
(g)	Provision for diminution in long investment	0		
(h)	Other Expenses	160		
	Total Expenses (a to h)	1216.78		
3	Profit before exceptional Items and tax (III-IV)	35.00		
4	Exceptional Items			
5	Profit before Tax (V - VI)	35.00		
6	1) Tax expenses Current Tax	0.00		
	2) Earlier Year Tax Adjustment	0.00		
	2) Deferred Tax Change	0.00		
7	Total Tax Expenses	0.00		
8	Profit / (Loss) for the period from continuing operations (5 - 7)	35.00		
9	Profit/(loss) from discontinued operations	0.00		
10	Tax expenses of discontinued operations	0.00		
11	Profit/(loss) from discontinued operations (after tax) (9-10)	0.00		
12	Net Profit/(Loss) for the period (8+ 11)	35.00		
13	Other comprehensive income	0		
	A (i) Items that will not be reclassified to profit or loss	0		
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0		
	B (i) Items that will be reclassified to profit or loss	0		
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0		
14	Total Comprehensive Income for the period (12+13) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	35.00		
15	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,097.57		
	Including 57,98,443 Right Pd-up Equity Share Capital (Face Value of Rs. 10 each) Issue with Premium Rs.30 per share 26-6-2025			
16	Other Equity (Excluding Revaluation Reserve)			
17	Earnings per Equity Share*			
	-Basic (Rs.)	0.31		
	-Diluted (Rs.)	0.31		

1. The Above Consolidated 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 23.07.2025.

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. Business of VEM Plastic Molding Pvt Ltd is Molds & Injection Molded Plastic parts. Both segment is same auto mobile component segment hence not segregated.

4. The Earing Per Shares has been computed in accordance with Accounting Standard on Earing Per Shares (AS 20).

5. Previous period figures have been regrouped/reclassified wherever necessary to confirm with the current periods classification/disclosure.

6. 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.

7. 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**

Maresh Ratilal Shah
Managing Director
DIN: 00217516

**Place:- Mumbai
Date:- 23-07-2025**



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Statement of Deviation or Variation in utilization of funds raised

Name of Listed Entity				Zodiac-JRD-MKJ Limited		
Mode of Fund Raising				Issuance of Equity Shares through Right issue		
Date of Raising Fund				13/06/2025		
Amount Raised (₹ in Lakhs)				2319.38		
Report Filed for Quarter Ended				30 th June, 2025		
Monitoring Agency				Not Applicable		
Monitoring Agency Name, If Applicable				Not Applicable		
Is There a Deviation / Variation in Use of Funds Raised				No		
If Yes, Whether the Same is Pursuant to Change in Terms of a Contract or Objects, Which Was Approved by The Unit Holders				Not Applicable		
If Yes, Date of Unit holders Approval				Not Applicable		
Explanation for the Deviation / Variation				Not Applicable		
Comments of the Audit Committee After Review				Not Applicable		
Comments of the Auditor, If Any				Not Applicable		
Set forth below are objects for which funds have been raised in the Issuance of Equity Shares through preferential issue and details of deviation, if any, in the following table:						
Original Object	Modified Object, if any	Original Allocation (₹ in Lakhs)	Modified Allocation, if any	Funds Utilised (₹ in Lakhs)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
1. Funding the acquisition of VEM Tooling India Private Limited, for the purpose of diversifying our business operations by venturing into the automotive	NA	1960	0.00	1960	0.00	NA



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components industry; and							
2. General Corporate Purposes.	NA	359.38	0.00	359.38	0.00	NA	

Deviation or variation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed
- c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc

For Zodiac-JRD-MKJ Limited

Mahesh Ratilal Shah

Managing Director

DIN: 00217516