



# 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@zodiacjrdmkjtd.co.in or secretarial@zodiacjrdmkjtd.co.in  
CIN: L65910MH1987PLC042107 • Website: www.zodiacjrdmkjtd.co.in • GSTIN: 27AAACZ0459K1Z1

**Date: 12<sup>th</sup> November, 2025**

**To,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001.**

**Scrip Code: 512587**

**Sub: Outcome of Board Meeting held on Wednesday, 12<sup>th</sup> November, 2025.**

Dear Sir/Madam,

In terms of Regulation 30 read with part A of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), we wish to inform you that, in their meeting held today i.e. Wednesday, 12<sup>th</sup> November, 2025 has inter-alia considered and approved the following:

1. Unaudited Financial Results along with Limited Review Report as submitted by the statutory auditor of the Company for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2025.

Accordingly, the Unaudited Financial Results for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2025 along with Limited Review Report are attached herewith as "**Annexure I**".

The meeting of the Board commenced at 03: 00 P.M. and concluded at 07: 50 P.M.

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 2nd quarter and Half Year ended September 30 th, 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 2nd quarter and Half Year ended September 30th, 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

*H. G. Sarvaiya*  
Prop. HasMukhbhai G Sarvaiya  
Membership No. 045038

UDIN :

*25045038 BMG QCK9582*



Date: 12-11-2025.  
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

Phone : +91-22-2283-1050 / 51 | Email id : Info@zodiacjrdmkjtd.co.in | Website : www.zodiacjrdmkjtd.co.in

### Statement of Un-audited Standalone Financial Results For The Quarter and Half Year Ended On 30-09-2025

(Rupees in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
<b>1 Income</b>						
(a) Revenue from Operations	577.72	420.15	623.03	997.87	1,269.19	2298.57
(b) Other Income	8.35	3.47	8.98	11.82	17.95	35.49
<b>(c) Total Income (I + II)</b>	<b>586.07</b>	<b>423.62</b>	<b>632.01</b>	<b>1009.69</b>	<b>1287.14</b>	<b>2334.06</b>
<b>2 Expenses</b>						
(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of Stock-in- Trade	614.21	325.07	503.58	939.28	861.08	1,842.71
(c) Change In Inventories of finished goods, Work-In- Progress and Stock- In-Trade	-85.00	22.00	75.76	-63.00	358.92	281.44
(d)Employee benefits expenses	6.65	8.97	6.2	15.62	11.38	29.70
(e)Finance costs	5.61	8.65	6.4	14.26	6.40	35.30
(f)Depreciation & Amortization Expenses	1.49	1.49	1.49	2.98	2.98	5.97
(g) Provision for diminution in long investment	0	0	0	0.00	0.00	0.00
(h)Other Expenses	12.48	46.65	10.2	59.13	14.14	78.10
<b>Total Expenses (a to h)</b>	<b>555.44</b>	<b>412.83</b>	<b>603.63</b>	<b>968.27</b>	<b>1254.90</b>	<b>2273.22</b>
<b>3 Profit before exceptional Items and tax ( III-IV)</b>	<b>30.63</b>	<b>10.79</b>	<b>28.38</b>	<b>41.42</b>	<b>32.24</b>	<b>60.84</b>
4 Exceptional Items	0	0	0	0.00	0.00	0.00
<b>5 Profit before Tax (V - VI)</b>	<b>30.63</b>	<b>10.79</b>	<b>28.38</b>	<b>41.42</b>	<b>32.24</b>	<b>60.84</b>
6 1) Tax expenses Current Tax	0.00	0.00	0.00	0.00	0.00	18.00
2) Earlier Year Tax Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
3) Deferred Tax Change	0.00	0.00	0.00	0.00	0.00	0.00
<b>7 Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.00</b>
<b>8 Profit / (Loss) for the period from continuing operations ( 5 - 7 )</b>	<b>30.63</b>	<b>10.79</b>	<b>28.38</b>	<b>41.42</b>	<b>32.24</b>	<b>42.84</b>
9 Profit/(loss) from discontinued operations	0.00	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	0.00
11 Profit/(loss) from discontinued operations (after tax) ( 9-10 )	0.00	0.00	0.00	0.00	0.00	0.00
<b>12 Net Profit/(Loss) for the period ( 8+ 11)</b>	<b>30.63</b>	<b>10.79</b>	<b>28.38</b>	<b>41.42</b>	<b>32.24</b>	<b>42.84</b>
13 Other comprehensive income	0	0	0	0	0	0.00
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
<b>14 Total Comprehensive Income for the period (12+13) (Comparing Profit/(Loss) and other Comprehensive Income for the period)</b>	<b>30.63</b>	<b>10.79</b>	<b>28.38</b>	<b>41.42</b>	<b>32.24</b>	<b>42.84</b>
<b>15 Earnings per Equity Share*</b>						-
-Basic (Rs.)	0.28	0.10	0.55	0.38	0.62	0.83
-Diluted (Rs.)	0.28	0.10	0.55	0.38	0.62	0.83

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 12.11.2025.
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 Earing Per Shares has been computed in accordance with Accounting Standard on Earing 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**



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

**Place :- Mumbai  
Date :- 12-11-2025**

**Standalone Financial Results:**

1. Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	As at	As at
		30-Sep-25	31-Mar-25
		Un-Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current Assets</b>		
	(a) Property, Plant and Equipment	41.29	44.28
	(b) Capital Work in Progress	5.81	5.81
	(c) Income Tax Assets (net)	-	-
	(d) Deferred Tax Assets (net)	79.91	79.91
	<b>Sub-total Non-Current Assets</b>	<b>127.00</b>	<b>130.00</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	4,473.67	4,435.67
	(b) Financial Assets		
	(i) Investments	0.11	0.20
	(i) Investments - VEM Holding	1,970.10	
	(ii) Trade Receivables	1,815.38	1,869.65
	(iii) Cash and Cash Equivalents	5.05	5.55
	(iv) Bank Balances other than (iii) above	500.00	500.00
	(v) Other Financial Assets	575.55	8.01
	(c) Other Current Assets		90.78
	<b>Sub-total Current Assets</b>	<b>9,339.85</b>	<b>6,909.85</b>
	<b>Total Assets</b>	<b>9,466.86</b>	<b>7,039.86</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital (With Right issue of 579.84 30-6-2025)	1,097.57	517.72
	(b) Other Equity	8,023.02	6,275.13
	<b>Total Equity</b>	<b>9,120.59</b>	<b>6,792.85</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings - car	24.43	21.67
	(a) Provisions	-	-
	<b>Sub-total Non-Current Liabilities</b>	<b>24.43</b>	<b>21.67</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	26.68
	(ii) Trade Payables		
	Due to Micro and Small Enterprise	-	-
	Due to Others	-	-
	(iii) Other Financial Liabilities Bank OD	295.04	
	(b) Other Current Liabilities	8.79	180.46
	(c) Provisions	18.00	18.00
	<b>Sub-total Current Liabilities</b>	<b>321.83</b>	<b>225.14</b>
	<b>Total Equity and Liabilities</b>	<b>9,466.86</b>	<b>7,039.66</b>



Standalone Financial Results:

2. Statement of Cash Flow

(Rs. In Lakhs)

Sr	Particulars	HY Ended	Year Ended
		30-Sep-25	30-Sep-24
		Un-Audited	Un-Audited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit/ (Loss) Before Tax	41.42	32.24
	Adjustments :		
	Depreciation and Amortisation Expenses	2.99	5.16
	Interest paid	14.26	6.40
	Interest Income	(11.82)	17.95
	<b>Operating Profit before Working Capital Changes</b>	<b>46.85</b>	<b>61.75</b>
	<b>Movements in Working Capital</b>		
	Decrease / (Increase) in Trade Receivables and Other Advances	54.36	(559.47)
	Decrease / (Increase) in Inventories	-	362.33
	Decrease / (Increase) in IT Assets	-	35.76
	Increase / (Decrease) in Borrowings	-	(3.43)
	Increase/ (Decrease) in Trade Payables and Other Liabilities	(38.00)	71.88
	Increase / (Decrease) in Long Term Provisions	(739.21)	5.67
	Increase in Subsidiary Share Capital Assets	(1,970.10)	-
	Decrease / (Increase) in Other Current Assets & Financial Assets	90.80	(70.52)
		(2,602.15)	(157.78)
	<b>Cash Generated from Operating Activities</b>	<b>(2,555.30)</b>	<b>(96.03)</b>
	Income taxes paid (net of refund)	-	-
	<b>Net Cash Generated / (Used in) from Operating Activities</b>	<b>(2,555.30)</b>	<b>(96.03)</b>
<b>B</b>	<b>Cash flow from Investing Activities</b>		
	Right Issue with Premium 30-6-2025	2,286.32	-
	Interest Income Received	11.82	17.95
	<b>Net Cash Generated from Investing Activities</b>	<b>2,298.14</b>	<b>17.95</b>
<b>C</b>	<b>Cash flow from Financing Activities</b>		
	Temporary Bank OD	295.04	-
	Repayment of Borrowings	(24.12)	-
	Interest Paid	(14.26)	6.40
	<b>Net Cash Generated in Financing Activities</b>	<b>256.66</b>	<b>6.40</b>
<b>D</b>	<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(0.50)</b>	<b>(71.67)</b>
	Cash and Cash Equivalents at beginning of year	5.55	75.20
<b>E</b>	<b>Cash and Cash Equivalents at end of year</b>	<b>5.05</b>	<b>3.52</b>





**Independent Auditor's Review Report on the Quarterly Un-Audited Consolidated Financial Results of the Zodiac JRD- MKJ Limited, for the 2nd quarter and Half Year ended September 30th, 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**

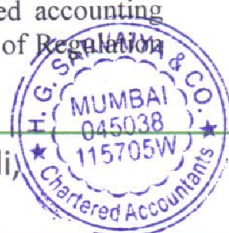
1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Zodiac JRD-MKJ Limited (the Parent')** and its Subsidiaries (The apparent and its subsidiaries together refer to as "the Group") which includes group share profit/Loss after tax and total comprehensive income/loss of its Associates for the **2nd quarter and Half Year ended September 30th, 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 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 Moulding 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 Moulding Private Limited., who's financial statement reflects total revenue of Rs. 1280.64 Lakhs and total net profit after tax is Rs. 47.47 Lakhs. For the 2nd quarter and Half Year ended September 30th, 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 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 2nd quarter and Half Year ended September 30th, 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**



**Date: 12-11-2025.**  
**Place: Mumbai.**

UDIN: *25045038 BMH & CL 7358*

## ZODIAC-JRD-MKJ LIMITED

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### Statement of Un-audited Consolidated Financial Results

For The Quarter and Half Year Ended On 30-09-2025

(Rs. in Lakhs)

	Particulars	Quarter Ended		Half Year Ended
		30-Sep-25	30-Jun-25	30-Sep-25
		Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Income</b>			
(a)	Revenue from Operations	1,028.87	1278.22	2,307.09
(b)	Other Income	9.67	-26.44	-16.77
(c)	<b>Total Income (I + II)</b>	<b>1,038.55</b>	<b>1251.78</b>	<b>2290.33</b>
<b>2</b>	<b>Expenses</b>			
(a)	Cost of Materials Consumed	-376.28	0.00	-376.28
(b)	Purchase of Stock-in- Trade	1,099.13	618.29	1,717.42
(c)	Change In Inventories of finished goods, Work-In- Progress and Stock- In-Trade	-85.00	166.96	81.96
(d)	Employee benefits expenses	160.59	172.33	332.92
(e)	Finance costs	13.13	32.71	45.84
(f)	Depreciation & Amortization Expenses	68.38	66.49	134.87
(g)	Provision for diminution in long investment	-	0	0.00
(h)	Other Expenses	104.71	160	264.71
	<b>Total Expenses (a to h)</b>	<b>984.66</b>	<b>1216.78</b>	<b>2201.44</b>
<b>3</b>	<b>Profit before exceptional Items and tax ( III-IV)</b>	<b>53.88</b>	<b>35.00</b>	<b>88.88</b>
<b>4</b>	Exceptional Items	-		0.00
<b>5</b>	<b>Profit before Tax (V - VI)</b>	<b>53.88</b>	<b>35.00</b>	<b>88.88</b>
<b>6</b>	1) Tax expenses Current Tax	-	0.00	0.00
	2) Earlier Year Tax Adjustment	-	0.00	0.00
	3) Deferred Tax Change	-	0.00	0.00
<b>7</b>	<b>Total Tax Expenses</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
<b>8</b>	<b>Profit / (Loss) for the period from continuing operations ( 5 - 7 )</b>	<b>53.88</b>	<b>35.00</b>	<b>88.88</b>
<b>9</b>	Profit/(loss) from discontinued operations	-	0.00	0.00
<b>10</b>	Tax expenses of discontinued operations	-	0.00	0.00
<b>11</b>	Profit/(loss) from discontinued operations (after tax) ( 9-10 )	-	0.00	0.00
<b>12</b>	<b>Net Profit/(Loss) for the period ( 8+ 11)</b>	<b>53.88</b>	<b>35.00</b>	<b>88.88</b>
<b>13</b>	Other comprehensive income	-	0	0
	A (i) Items that will not be reclassified to profit or loss	-	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0	0
	B (i) Items that will be reclassified to profit or loss	-	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0	0
<b>14</b>	<b>Total Comprehensive Income for the period (12+13) (Comparing Profit/(Loss) and other Comprehensive Income for the period)</b>	<b>53.88</b>	<b>35.00</b>	<b>88.88</b>
<b>15</b>	<b>Earnings per Equity Share*</b>			
	-Basic (Rs.)	0.49	0.32	0.81
	-Diluted (Rs.)	0.49	0.32	0.81

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 12.11.2025.
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
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**

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

Place :- Mumbai  
Date :- 12-11-2025

<b>Consolidated Financial Results:</b>			
1. Statement of Assets and Liabilities			
			(Rs. in lakhs)
	Particulars		As at
			30-Sep-25
			Un-Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current Assets</b>		
	(a) Property, Plant and Equipment		1,091.14
	(b) Capital Work in Progress		5.81
	(c) Income Tax Assets (net)		-
	(d) Deferred Tax Assets (net)		182.13
	(e) Other Non Current Assets		1,846.44
	<b>Sub-total Non-Current Assets</b>		<b>3,125.52</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories		6,273.42
	(b) Financial Assets		-
	(i) Investments		0.11
	(i) Investments - VEM Holding		-
	(ii) Trade Receivables		1,880.46
	(iii) Cash and Cash Equivalents		73.66
	(iv) Bank Balances other than (iii) above		500.00
	(v) Other Financial Assets		575.55
	(c) Other Current Assets		977.20
	<b>Sub-total Current Assets</b>		<b>10,280.41</b>
	<b>Total Assets</b>		<b>13,405.93</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital (With Right issue of 579.84 30-6-2025)		-582.43
	(b) Other Equity		9,116.62
	<b>Total Equity</b>		<b>8,534.19</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings - car		264.60
	(a) Provisions		42.97
	<b>Sub-total Non-Current Liabilities</b>		<b>307.58</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		-
	(i) Borrowings		-
	(ii) Trade Payables		
	Due to Micro and Small Enterprise		-
	Due to Others		2,089.00
	(iii) Other Financial Liabilities Bank OD		295.04
	(b) Other Current Liabilities		2,160.01
	(c) Provisions		20.09
	<b>Sub-total Current Liabilities</b>		<b>4,564.15</b>
	<b>Total Equity and Liabilities</b>		<b>13,405.93</b>



Consolidated Financial Results:

2. Statement of Cash Flow

Sr	Particulars	Half Year Ended
		30-Sep-25 Un-Audited
<b>A</b>	<b>Cash Flow from Operating Activities</b>	
	Net Profit/ (Loss) Before Tax	88.88
	Adjustments :	
	Depreciation and Amortisation Expenses	68.38
	Interest paid	14.26
	Interest Income	(11.82)
	Capital Gain on sale of Fixed Assets and Shares / Mutual Fund	-
	Credit Balance Written back (net)	-
	Dividend from mutual fund and shares	
	Change in Fair Value of Investments through P & L	
	<b>Operating Profit before Working Capital Changes</b>	<b>159.70</b>
	<b>Movements in Working Capital</b>	
	Decrease / (Increase) in Trade Receivables and Other Advances	(10.81)
	Decrease / (Increase) in Inventories	(1,837.75)
	Decrease / (Increase) in Other Non Current Assets	(1,846.44)
	Increase in Subsidiary Share Capital Assets	
	Decrease / (Increase) in Other Current Assets & Financial Assets	(1,453.87)
	Increase / (Decrease) in Borrowings	216.05
	Increase / (Decrease) in Trade Payables and Other Liabilities	4,068.55
	Increase / (Decrease) in Long Term Provisions	45.07
		<b>(819.20)</b>
	<b>Cash Generated from Operating Activities</b>	<b>(659.50)</b>
	Income taxes paid (net of refund)	(102.22)
	<b>Net Cash Generated / (Used in) from Operating Activities</b>	<b>(761.73)</b>
<b>B</b>	<b>Cash flow from Investing Activities</b>	
	Right Issue with Premium 30-6-2025	1,652.46
	Acquisition of Fixed Assets-On Account of Acquisition of Subsidiary company (Purchase) / Sale of Mutual Fund and Shares	(1,115.24)
	Dividend from Mutual fund and Shares	
	Interest Income Received	11.82
	<b>Net Cash Generated from Investing Activities</b>	<b>549.04</b>
<b>C</b>	<b>Cash flow from Financing Activities</b>	
	Temporary Bank OD	295.04
	Interest Paid	(14.26)
	<b>Net Cash Generated in Financing Activities</b>	<b>280.80</b>
<b>D</b>	<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>68.11</b>
	Cash and Cash Equivalents at beginning of year	5.55
<b>E</b>	<b>Cash and Cash Equivalents at end of year</b>	<b>73.66</b>

