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@zodiacjrdmkjltd.co.in or secretarial@zodiacjrdmkjltd.co.in
CIN: L65910MH1987PLC042107 ● Website: www.zodiacjrdmkjltd.co.in ● GSTIN: 27AAACZ0459K1Z1

Date: 25th May, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.
Scrip Code: 512587

Subject: Annual Secretarial Compliance Report pursuant to Regulation 24A of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

In compliance to Regulation 24A of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019, we hereby submit Annual Secretarial Compliance Report, issued by M/s. HD And Associates, Practicing Company Secretaries for the financial Year Ended 31st March, 2026.

Kindly take the above information on your records.

Thanking You,

Yours Faithfully,

For Zodiac-JRD-MKJ Limited

Mahesh Ratilal Shah
Digitally signed by Mahesh Ratilal Shah
Date: 2026.05.25 15:38:50 +05'30'

Mahesh Ratilal Shah
Managing Director
DIN: 00217516

HD AND ASSOCIATES
COMPANY SECRETARIES

Address: Office Number 411, Parikh Market Building, Opera House, Mumbai-400004.
Email : Hardik@hdandassociates.com ; Tel: +91 22 316 30303

Secretarial Compliance Report of M/S Zodiac-JRD-MKJ Limited for the Year Ended 31st March, 2026

To,
The Board of Directors,
Zodiac-JRD-MKJ Limited,
506, 513, 5th Floor, 17G, Vardhaman Chamber,
Cawasji Patel Road, Horniman Circle, Fort, Mumbai- 400001

We have conducted the review of the compliance of the applicable statutory provisions and adherence to good corporate practices by Zodiac-JRD-MKJ Limited (hereinafter referred as the "listed entity" or the "Company"), having its registered office at 506, 513, 5th Floor, 17G, Vardhaman Chamber, Cawasji Patel Road, Horniman Circle, Fort, Mumbai- 400001. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorised representatives during the conduct of the Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the Financial Year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, Hardik Darji, Proprietor of M/s HD & Associates, Practicing Company Secretaries **have examined:**

a. all the documents and records made available to us and explanation provided by Board of Directors, of **Zodiac-JRD-MKJ Limited;**

b. the filings/ submissions made by the listed entity to the stock exchanges;

c. website of the listed entity i.e. https://zodiacjrdmkjltd.co.in/ ;

d. any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:
   I. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

   II. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI").

HD AND ASSOCIATES
COP 21073
ACS 47700
COMPANY SECRETARIES

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- Securities and Exchange Board of India (Depositories and Participants) Regulations,2018;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021: Not Applicable to the company under review period;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018: Not Applicable to the company under review period;
- Securities and Exchange Board of India (Share Based Employee Benefits and sweat Equity) Regulations, 2021: Not Applicable to the company under review period;
- Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: Not Applicable to the company under review period;

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS
1.	**Secretarial Standard** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	NA

COP 21073 ACS 47700 HD AND ASSOCIATES COMPANY SECRETARIES

2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.	Yes	NA
3.	**Maintenance and disclosures on Website** • The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • Web links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website.	Yes	NA
4.	**Disqualification of Director:** None of the Director of the Company are disqualified under section 164 of the Companies Act, 2013.	Yes	--
5.	**Detail related to Subsidiaries of listed entities:** (a) Identification of Material subsidiaries (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	The Company has made an investment in 90% Subsidiary, namely, "VEM Plastic Molding Private Limited" ("Subsidiary") on 01st July, 2025 and the Subsidiary "VEM Plastic Molding Private Limited" acquired the business of "VEM Tooling (India) Private Limited" through a Business Transfer Agreement ("BTA").
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy	Yes	NA

HD AND ASSOCIATES
COP 21073
ACS 47700
COMPANY SECRETARIES

	of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.		
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of Board, Independent Directors and the Committees at the start of every Financial year as prescribed in SEBI Regulations.	Yes	NA
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all the Related party transactions. (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.	(a) Yes (b) Not Applicable	NA No such instances were observed during the review under period.
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	NA
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NA
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No Actions taken against the listed entity/ its promoters /directors/subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars)	Yes	We have observed the following: The Company had received fines pursuant to SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (Chapter VII(A) - Penal Actions for Non-Compliance) for alleged non-compliance with Regulation 17(1) of the

HD AND ASSOCIATES
COP 21073
ACS 47700
COMPANY SECRETARIES

	under SEBI Regulations and circulars/ guidelines issued thereunder.		SEBI (LODR) Regulations, 2015 for the quarter ended September 30, 2025. Subsequently, the Company submitted its clarification and response stating that it had remained fully compliant with the aforesaid provisions and that no instance of non-compliance or delay had occurred during the period under review. Upon consideration of the clarification submitted by the Company, BSE Limited vide its email dated December 02, 2025, withdrew the fine levied under Regulation 17(1) of the SEBI (LODR) Regulations, 2015.
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	During the year under review, M/s. H.G. Sarvaiya & Co., Chartered Accountants (Firm Registration No. 115705W), resigned as the Statutory Auditors of the Company with effect from 13th November, 2025. Consequently, the Board of Directors, at its meeting held on 20th November, 2025, and Members of the Company at the Extra-Ordinary General Meeting held on 18th December, 2025 appointed Mr. Girish L. Shethia, Chartered Accountant, as the Statutory Auditor of the Company to fill the casual vacancy caused by the resignation of the previous Statutory Auditors, M/s. H.G. Sarvaiya & Co., Chartered Accountants, for the Financial Year 2025–26.
13.	**Additional Non-Compliances, if any:** No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	Yes	NA

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS
1.	**Compliances with the following conditions while appointing/re-appointing an auditor.**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited	Yes	The statutory auditor resigned on 13th November, 2025. Prior to such resignation, the auditor had issued the Limited Review Report for the Quarter

HD AND ASSOCIATES COP 21073 ACS 47700 COMPANY SECRETARIES

	review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year		Ended 30th September, 2025, in compliance with the applicable provisions of the SEBI (LODR) Regulations, 2015.
2.	**Other conditions relating to resignation of statutory auditor**		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. c) The Audit Committee / Board of Directors, as the case may be,	NA	No concerns have been reported by the statutory auditor with respect to the listed entity and its material subsidiaries to the Audit committee during the period under review.

HD AND ASSOCIATES COP 21073 ACS 47700 COMPANY SECRETARIES

	deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	Yes	Complied

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -.

Sr. No	Compliance Requirement (Regulations/Circulars / Guidelines Including Specific Clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of The Practicing Company Secretary	Management Response	Remarks
Nil										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observation/ Remarks of the Practicing Company Secretary in the previous Report	Observations made in the secretarial compliance report for the year	Compliance Requirement	Details of violation / deviations and actions taken / penalty	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed

HD AND ASSOCIATES COP 21073 ACS 47700 COMPANY SECRETARIES

		ended 31st March, 2025		imposed, if any, on the listed entity		entity
Nil						

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. My responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

FOR HD AND ASSOCIATES
COMPANY SECRETARIES

HD AND ASSOCIATES ★ COP 21073 ACS 47700 ★ COMPANY SECRETARIES

HARDIK DARJI
PRACTICING COMPANY SECRETARY
PROPRIETOR
ACS NO. 47700 C.P.NO.: 21073
FRN: S2018MH634200

PLACE: MUMBAI
DATE: 25TH MAY, 2026
UDIN: A047700H000458484
PEER REVIEW NO: 2208/2022