



# ZODIAC JRD-MKJ LIMITED

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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

**28<sup>th</sup> May, 2024**

**The Listing Department**  
**Bombay Stock Exchange Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street, Fort  
Mumbai – 400 001

**Scrip Code No. 512587**

**SUB: COMPLIANCE UNDER REGULATION 24(A) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

In terms of Regulation 24(A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose Secretarial Compliance Report duly issued by P M Agarwal & Co, Practising Company Secretary, for the financial year ended March 31, 2024.

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  
Yours faithfully  
For **Zodiac-JRD-MKJ Limited**

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

Encl: - As above

**Regd. Office:** 503, Atlanta Estate, Near Virwani Industrial Estate, Goregaon East, Mumbai-400063.

**SECRETARIAL COMPLIANCE REPORT  
OF  
ZODIAC-JRD-MKJ LIMITED  
for the year ended 31<sup>st</sup> March, 2024**

*(pursuant to SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019 and Stock Exchange Circular No. 20230316-14 dated 16<sup>th</sup> March, 2023 with Stock Exchange Circular No. 20230410-41 dated 10<sup>th</sup> April, 2023)*

We, M/s. **P M Agarwal & Co.** Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by **Zodiac-JRD-MKJ Limited** ("the listed entity");
- (b) the filings/ submissions made by the listed entity to the stock exchanges;
- (c) website of the listed entity;
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification;

for the year ended 31<sup>st</sup> March, 2024 ("Review Period") in respect of compliance with the provisions of :

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) 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");

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

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; NOT APPLICABLE to the Company during the Audit period.
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; NOT APPLICABLE to the Company during the Audit period.
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and sweat Equity) Regulations, 2014; NOT APPLICABLE
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; NOT APPLICABLE
- (g) Securities and Exchange Board of India (Delisting of Equity Shares (Amendment) Regulations, 2016; NOT APPLICABLE



(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018;

and circulars/guidelines issued thereunder;

We hereby report that, during the review period the compliance status of the listed entity is appended below:

Sr.No	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks of the Practicing Company Secretary
01	<p><b>Secretarial Standards</b></p> <p>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.</p>	Yes	The Company has prima facie complied
02	<p><b>Adoption and timely updation of the Policies:</b></p> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; timely updated as per the regulations/circulars/ guidelines issued by SEBI</li> </ul>	Yes	NA
03	<p><b>Maintenance and disclosures on Website:</b></p> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website</li> <li>• Timely dissemination of the documents/ information under a separate section on the website.</li> <li>• 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</li> </ul>	Yes	NA
04	<p><b>Disqualification of Director:</b></p> <p>None of the Director(s) of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	NA
05	<p><b>To examine details related to Subsidiaries of listed entities:</b></p>	NA	As informed by the Company, it does not have any subsidiary Company





	(a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries		
06	<b>Preservation of Documents:</b> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NA
07	<b>Performance Evaluation:</b> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	NA
08	<b>Related Party Transactions:</b> (a) The listed entity has obtained prior approval of Audit Committee for all 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	NA  NA	The Company has not entered into any related party transactions except director/s remuneration and sitting fees.
09	<b>Disclosure of events or information:</b> 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	<b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	NA
11	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> 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) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	No actions were taken against the Company





12	<b>Additional Non-compliances, if any:</b> No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	No	**The listed entity has only received mails from BSE for SDD Non-compliance.
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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.	<b>Compliances with the following conditions while appointing/re-appointing an auditor</b>		
	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 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.	Yes	The resigning Auditor has signed the Financials for March 2024 quarter.
2.	<b>Other conditions relating to resignation of statutory auditor</b>		
	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 Listed entity, 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, 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.	NA	NA
	ii. Disclaimer in case of non-receipt of information:		





	iv. 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 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	The Company has complied for the same

\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

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. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

(a). 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	Fin amount	Observations/Remarks of the PCS	Management Response	Remarks
NIL										

\*\*The Company has received mails for the non-compliance of SDD Software as per Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and accordingly, the reply was filed by the Company.





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

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 PCS	Management Response	Remarks
01	Structural Digital Database (SDD) as per Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	Structural Digital Database (SDD) was not maintained by the Company.	--	--	The Company has not maintained the Structural Digital Database (SDD) as per Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	--	The Company has installed the Structural Digital Database (SDD) software.	The Company has complied with the provisions of Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015	The Company has installed the Structural Digital Database (SDD) software on 31.03.2023

Place: Mumbai  
Date: 28.05.2024

For P M Agarwal & Co.  
Company Secretaries

*Priyanka*  
Priyanka Agarwal  
(Proprietor)  
UDIN: A051154F000468593  
A.C.S. No. 51154 C.P. No. 19363  
Peer Review No.:1654/2022

