

Star Trading House recognised by Govt. of India

Date: 26/05/2025

To,

Listing Department
BSE Limited
Phiroze Jee Jee Bhoy Towers
Dalal Street, Mumbai – 400001
Maharashtra.

Scrip Code – 532038

Dear Sir/Madam

Sub.: Annual Secretarial Compliance Report as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to submit herewith a copy of Annual Secretarial Compliance Report for the financial year ended March 31, 2025 issued by M/s Saurabh Agrawal & Co., Company Secretaries.

Request you to please take the same on record.

Thanking you

For Emmsons International Limited




Twinkle Gupta
Company Secretary and Compliance Officer
M.NO. ACS 72499

Encl.: As above



2001-2002/2009-2010

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CIN No. : L74899DL1993PLC053060



1998-1999



**SECRETARIAL COMPLIANCE REPORT OF EMMSONS INTERNATIONAL LIMITED
FOR THE YEAR ENDED ON 31ST MARCH, 2025**

We Saurabh Agrawal & Co., a practicing Company Secretary have examined:

- a. All the documents and records made available to us and explanation provided by **Emmsons International Limited (CIN: L74899DL1993PLC053060)** ("the listed entity");
- b. The filings/submissions made by the listed entity to the Stock Exchange;
- c. Website of the listed entity;
- d. Any other document/filings, as may be relevant which has been relied upon to make this Report, for the year ended on 31st March, 2025 (**Review Period**) in respect of the 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 there under 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 Obligation and Disclosure Requirements) Regulations, 2015;
- b. Securities and Exchange Board of India (Issue of capital and Disclosure Requirements) Regulations, 2018; **Not Applicable to the listed entity during the audit period;**
- c. Securities and Exchange Board of India (Substantial Acquisition of shares and Takeovers) Regulations, 2011; **Not Applicable to the listed entity during the audit period;**
- d. Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018: **Not Applicable to the listed entity during the audit period;**
- e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable to the listed entity during the audit period;**



- f. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable to the listed entity during the audit period;**
- g. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h. Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- i. Securities and Exchange Board of India (Delisting of equity share) Regulations, 2021; **Not Applicable the listed entity during the audit period.**

and circulars/ guidelines issued thereunder;

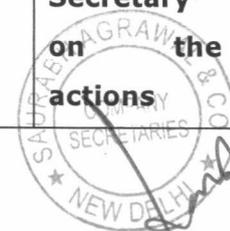
And based on the above examination, we hereby report that during the Review Period:

I (a) The listed entity has complied with the provisions of the above regulations and circulars/guidelines issued thereunder in respect of the matters specified below:

S	Compliance requirement (Regulations/Circulars/guidelines including specific clause)	Regulation s/Circulars No	Deviations	Action taken by	Type of action	Details of Violation	Fine Amount	Observation /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:

S	Observations of the Practicing Company Secretary in the previous	Observations made in the Secretarial Compliance Report	Compliance Requirement (Regulations/Circulars/guidelines including	Details of violation/ Deviation and action taken/ penalty imposed if	Remedial actions, if any taken by the listed entity	Comments of the Practicing Company Secretary on the actions



	reports	for the year ended 31/03/2024	specific clause)	any on the listed entity		taken by the listed entity
1	The Listed Entity has not maintained the structured digital database containing the names of such person or entities as the case may be with whom information is shared.	For the financial year ended on 31 st March, 2024	Regulation 3 of SEBI (PIT) Reg 2015	The Listed Entity has not maintained the structured digital database containing the names of such person or entities as the case may be with whom information is shared.	The Listed Entity has complied the provision with effect from 24 th November, 2023 and complied provision.	The Listed Entity was in default of regulation 3 from 1 st April, 2023 to 23 rd November, 2023 and has complied the provision with effect from 24 th November, 2023 and complied provision.
2	The Board of Directors of the Listed Entity has not formulated the a code of practices and procedures for fair disclosures of unpublished price	For the financial year ended on 31 st March, 2024	Regulation 8 of SEBI (PIT) Reg 2015:	The Board of Directors of the Company has not formulated the a code of practices and procedures for fair disclosures of unpublished price sensitive information till 23 rd	The Listed Entity has taken the software (structured digital database) and maintaining the same with effect from 24 th November, 2023 and complied the	The Listed Entity has complied the provision with effect from 24 th November, 2023 complied provision.



	sensitive information.			November, 2023.	provision.	
3	The Board of Directors of the Company has not formulate the code of conduct to regulate, monitor and report trading by its designated persons and immediate relatives of designated persons towards achieving compliance with these regulations till 23rd November 2023.	For the financial year ended on 31 st March, 2024	Regulation 9 of SEBI (PIT) Reg 2015:	The Board of Directors of the Company has not formulate the code of conduct to regulate, monitor and report trading by its designated persons and immediate relatives of designated persons towards achieving compliance with these regulations till 23rd November 2023.	The Listed Entity has taken the software (structured digital database) and maintaining the same with effect from 24th November, 2023 and complied the provision.	The Listed Entity has complied the provision with effect from 24th November, 2023.
4	The listed entity has not appointed a qualified Company Secretary as Compliance Officer	For the financial year ended on 31 st March, 2024	Regulation 6 of SEBI (Listing Obligation and Disclosure Requirement) Regulations,	The listed entity has not appointed a qualified Company Secretary as Compliance Officer.	The Listed entity has appointed qualified Company Secretary as Compliance Officer with effect from	The Listed Entity has complied the provision with effect from 22nd August, 2023.



			2015		22 nd August, 2023.	
5	The Listed entity has Optimum combination of executive and non-executive director, however the Independent directors are not clear the IICA exams as per requirement of the Ministry of corporate affairs.	For the financial year ended on 31 st March, 2024	Regulation 17 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015	The Listed entity has Optimum combination of executive and non-executive director, however the independent directors had not cleared the IICA exams as per requirement of the Ministry of corporate affairs.	The Independent directors got their registration with IICA as requirement of the Ministry of corporate affairs with effect from 23 rd August, 2023.	The Listed Entity has complied the provision with effect from 23 rd August, 2023.

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

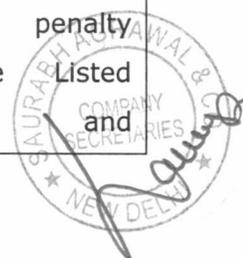
Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None
2	<u>Adoption and timely updation of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the	Yes	None



	<p>approval of board of directors of the listed entities.</p> <ul style="list-style-type: none"> All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations / circulars / guidelines issued by SEBI. 	Yes	None
3	<p><u>Maintenance and disclosures on Website:</u></p> <ul style="list-style-type: none"> 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 redirects to the relevant document(s)/ section of the website. 	Yes Yes Yes	None None None
4	<p><u>Disqualification of Director:</u> None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	None
5	<p><u>Details related to Subsidiaries of listed entities have been examined w.r.t:</u></p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	Yes	None
6	<p><u>Preservation of Documents:</u></p> <p>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</p>	Yes	None



	prescribed under SEBI LODR Regulations, 2015.		
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors, and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.	Yes	None
8	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or (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.	Yes Yes	None None
9	<u>Disclosure of events or information:</u> 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	None
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	None
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	No	Due to some non compliances, SEBI imposed penalty on the Listed Entity and



	the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		suspended the trading of shares of the company w.e.f 26-10-2021
12	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></p> <p>In case of resignation of statutory auditor from the listed entity or any of its 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 charter V of the master Circular of the LODR Regulations by listed entities.</p>	Yes	None
13	<p><u>Additional Non-compliances, if any:</u></p> <p>No additional non compliance observed for all SEBI regulation / circular</p>	Yes***	None

- ***Presently trading of the Emmsons International Limited is suspended due to penal provisions and promoters demat accounts are Freezed, however the listed entity has filed application for revocation of suspension with the Bombay Stock Exchange.***
- ***The Listed entity bank accounts are declared Non Performing Assets (NPA) in the year 2014 and no settlement has been made yet.***
- ***The Listed entity has defaulted in repayment of bank loans and borrowing.***

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. 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 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 Saurabh Agrawal & Co.

Company Secretaries

Peer Review No. 3020/2023

Firm Registration No. P2002DE043100



Date: 26/05/2025

Place: New Delhi

Saurabh Agrawal

CP No. 4868

M. No. F5430

UDIN: F005430G000441624