Saurabh Agrawal & Co.
Company Secretaries

SECRETARIAL COMPLIANCE REPORT OF EMMSONS INTERNATIONAL LIMITED FOR THE YEAR ENDED ON 31ST MARCH, 2026

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, 2026 (**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;***

SAURABH AGRAWAL & CO
COMPANY SECRETARIES
NEW DELHI

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. No.	**Compliance requirement (Regulations/Circulars/guidelines including specific clause)**	**Regulations/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:

Sr. No.	**Observations of the Practicing**	**Observations made in the Secretarial Compliance Report for**	**Compliance Requirement (Regulat**	**Details of violation/ Deviation and action taken/**	**Remedial actions, if any taken by the listed**	**Comments of the Practicing Company Secretary**

SAURABH AGRAWAL & CO. COMPANY SECRETARIES NEW DELHI

	Company Secretary in the previous reports	**the year ended 31/03/2025**	**ions/Circulars/guidelines including specific clause)**	**penalty imposed if any on the listed entity**	**entity**	**on the actions taken by the listed entity**
1.	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, 2025	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 Listed entity has informed the Independent directors about the *IICA exams as per requirement of the Ministry of corporate affairs.*	Practicing Company Secretary already informed the Listed entity about this Non Compliance.

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	**Secretarial Standards:** 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	**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 have been reviewed & updated on time, as per the regulations / circulars / guidelines issued by SEBI.	Yes Yes	None None
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 redirects to the relevant document(s)/ section of the website.	Yes Yes Yes	None None None
4	**Disqualification of Director:** None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	None
5	**Details related to Subsidiaries of**	Yes	None

SAURABH AGRAWAL & CO
COMPANY SECRETARIES
NEW DELHI

	listed entities have been examined w.r.t: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.		
6	**Preservation of Documents:** 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	None
7	**Performance Evaluation**: 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	**Related Party Transactions**: (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	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation	Yes	None

SAURABH AGRAWAL & CO. COMPANY SECRETARIES NEW DELHI

	30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder		
10	**Prohibition of Insider Trading**: 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 the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	No	Due to some non compliances, SEBI imposed penalty on the Listed Entity and suspended the trading of shares of the company w.e.f 26-10-2021
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 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.	Yes	None
13	**Additional Non-compliances, if any:** No additional non compliance observed for all SEBI regulation / circular	Yes	Mentioned below***

***

- ***Presently, the trading of Emmsons International Limited remains suspended due to penal provisions, and the demat accounts of the promoters are frozen. The Company had filed an application for revocation of suspension with the Bombay Stock Exchange on***

SAURABH AGRAWAL & CO. COMPANY SECRETARIES NEW DELHI

25.08.2023. Pursuant to queries raised by BSE, the Company has re-submitted the application on 06.04.2026.

- ***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.***

- ***The Listed entity has made default in payment of Annual Custody fee for the past year due to suspension of trading.***

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

SAURABH AGRAWAL & CO. COMPANY SECRETARIES NEW DELHI

Date: 21/05/2026
Place: New Delhi

Saurabh Agrawal
CP No. 4868
M. No. F5430
UDIN: F005430H000436300