



Star Trading House recognised by Govt. of India

Date: 29/05/2024

To,

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

Scrip Code – 532038

Dear Madam/Sir

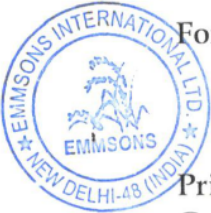
**Sub.: Annual Secretarial Compliance Report as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Annual Secretarial Compliance Report for the financial year ended March 31, 2024 received from by M/s Saurabh Agrawal & Co., Company Secretaries.

Request you to please take the same on record.

Thanking you

For Emmsons International Limited



*Priya*  
Priya Kesari  
Company Secretary and Compliance Officer  
ACS 22710

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 31<sup>ST</sup> MARCH, 2024

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 ("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 31<sup>st</sup> March, 2024 (Review Period) in respect of the 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 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 except in respect of the matters specified below:

Sr. 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
Details are annexed as Annexure- A										

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

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the Secretarial Compliance Report for the year ended ..... (the year are to be mentioned)	Compliance Requirement (Regulations/ Circulars/guidelines including specific clause)	Details of violation/ Deviation and action taken/ penalty imposed if any on the listed entity	Remedial actions, if any taken by the listed entity	Comments of the Practicing Company Secretary on the actions taken by the listed entity
Details are annexed as Annexure- B						

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	<b><u>Secretarial Standards:</u></b> 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	<b><u>Adoption and timely updation of the Policies:</u></b> <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 have been reviewed &amp; updated on time, as per the regulations / circulars / guidelines issued by SEBI.</li> </ul>	Yes  Yes	None  None
3	<b><u>Maintenance and disclosures on Website:</u></b> <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 redirects to the relevant document(s)/ section of the website.</li> </ul>	Yes  Yes  Yes	None  None  None
4	<b><u>Disqualification of Director:</u></b> 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	<b><u>Details related to Subsidiaries of listed entities have been examined w.r.t:</u></b> <ul style="list-style-type: none"> <li>(a) Identification of material subsidiary companies.</li> <li>(b) Disclosure requirement of material as well as other subsidiaries.</li> </ul>	YES	None



6	<b><u>Preservation of Documents:</u></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	None
7	<b><u>Performance Evaluation:</u></b> 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	<b><u>Related Party Transactions:</u></b> (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	<b><u>Disclosure of events or information:</u></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	None
10	<b><u>Prohibition of Insider Trading:</u></b> The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	No	The listed entity was not complied the regulation till 23 <sup>rd</sup> November, 2023 and has taken the software SDD.
11	Actions taken by SEBI or Stock Exchange(s),	No	Due to some non



	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.		compliances, SEBI imposed penalty on the Listed Entity and suspended the trading of shares of the company.
12	<b><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></b> 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	None

e) *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.*

f) *The Listed entity bank accounts are declared Non Performing Assets (NPA) in the year 2014 and no settlement has been made yet.*

g) *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.

Date : 29/05/2024

Place : New Delhi

For: Saurabh Agrawal & Co.

Company Secretaries

Saurabh Agrawal

CP No. 4868

M.No. F5430

UDIN: F005430F000485899



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
1	6	Regulation 6 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015	The listed entity has not appointed a qualified Company Secretary as Compliance Officer during the period 1st April 2023 to 21st August, 2023.	Bombay Stock Exchange	Fine and nonpayment of the fines is result in freeze the entire shareholding of the promoter and promoter group in this entity as well as other securities held in demat account of the promoter and promoter group.	The Listed Entity was in non compliance of Regulation 6(1) pertaining to the appointment of qualified Company Secretary as the Compliance Officer.	Rs. 2,58,000/-	The Listed entity made default of the provision of regulation 6, however the company has appointed the compliance officer, the w.e.f 22 <sup>nd</sup> August, 2023.	The listed Entity has taken appropriate action and appointed the company secretary cum compliance officer w.e.f 22nd August, 2023.	NA
2	17	Regulation 17 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015	The Listed entity has optimum combination of executive and non-executive directors, however the Independent directors have registered with Indian Institute of Corporate Affairs as per	NA	NA	The Listed entity has optimum combination of executive and non-executive directors, however the Independent directors have registered with IICA as per requirement of the Ministry of corporate affairs till 22nd August, 2023.	NIL	The Listed Entity Independent directors were not registered with Indian Institute of Corporate Affairs as per requirement of the Ministry of corporate till 22 <sup>nd</sup> August 2023, however Independent directors got their registration with effect from 23 <sup>rd</sup> August, 2023.	The listed Entity has taken appropriate action and Independent directors got their registration with effect from 23rd August, 2023.	NA





			requirement of the Ministry of corporate affairs till 22 <sup>nd</sup> August, 2023.							
3	34	Regulation 34 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 34 of SEBI (Listing Obligation and Disclosure Requirement), 2015	The Listed Entity was in non compliance of Regulation 34 for three consecutive years i.e. March, 2018, March 2019 and March 2020 and had complied the provision on 22 <sup>nd</sup> February 2022.	BSE	Fine and nonpayment of the fines shall result in freeze the entire shareholding of the promoter and promoter group in this entity as well as other securities held in demat account of the promoter and promoter group.	The Listed Entity had not submitted Annual Report as per provision of regulation 34 three consecutive years i.e. March, 2018, March 2019 and March 2020 within prescribed time.	Rs. 9,80,000	The Listed entity has complied with the provisions of Regulation 34 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 after due date as has submitted request letter for the waiver of the fine with BSE.	The Listed Entity has taken appropriate action and filed the Annual Report with BSE and submitted the waiver letter of fine.	NA
4	33	Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement), 2015	The Listed Entity was in non compliant with the provisions of Regulation 33 pertaining to filing of financial results for March 2018 and June 2020 within prescribed time.	BSE	Fine and Freeze the demat accounts of all the entities mentioned in the shareholding pattern.	The Listed Entity was in non compliant with the provisions of Regulation 33 pertaining to filing of financial results for March 2018 and June 2020 within prescribed time.	Rs. 1,10,000/-	The Listed Entity has filed the financial results after due date. However Company has not paid the fine impose by BSE as the company has submitted request letter for the waiver of the fine with BSE.	The Listed Entity has taken appropriate action and filed the financial results with BSE and submitted the waiver letter of fine.	NA
5	31	Regulation 31 of SEBI	The Listed Entity are non-	BSE	Fine	The Listed Entity was in non-	Rs 62000/-	The Listed Entity has filed the	The Listed Entity has	NA



		(Listing Obligation and Disclosure Requirement) Regulation 31, 2015	compliant with the provisions of Regulation 31 pertaining to filing of Shareholding pattern for September, 2014 and June 2019 within prescribed time.			compliant with the provisions of Regulation 31 pertaining to filing of Shareholding pattern for September, 2014 and June 2019 within prescribed time.		Shareholding pattern after due date. However Company has not paid the fine imposed by BSE as the company has submitted request letter for the waiver of the fine with BSE.	taken appropriate action and filed the Shareholding pattern with BSE and submitted the waiver letter of fine.	
6	27 (2)	Regulation 27 (2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015	The Listed Entity was non-compliant with the provisions of Regulation 27(2) pertaining to filing of Corporate Governance Report for March, 2017 within prescribed time.	BSE	Fine	The Listed Entity was non-compliant with the provisions of Regulation 27(2) pertaining to filing of Corporate Governance Report for March, 2017 within prescribed time.	Rs. 9,000/-	The Listed Entity has filed the Corporate Governance Report after due date. However, Company has not paid the fine imposed by BSE as the company has submitted request letter for the waiver of the fine with BSE.	The Listed Entity has taken appropriate action and filed the Corporate Governance Report with BSE and submitted the waiver letter of fine.	NA
7	3(5)	Regulation 3(5) SEBI (Prohibition of Insider Trading) Regulations, 2015	The Listed Entity has not maintained the structured digital database containing the names of such person or entities as the case may be	NA	NA	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	NIL	The Listed Entity had not complied the provision of Regulation 3(5) till 23 <sup>rd</sup> November, 2023, however the company taken software (structured digital database) and complied the provision with effect	The Listed Entity has taken appropriate action and update the data software (structured digital database).	NA



			with whom information is shared till 23rd November, 2023.			shared till 23 <sup>rd</sup> November, 2023.		from 24th November, 2023.		
8	8	Regulation 8 SEBI (Prohibition of Insider Trading) Regulations, 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 23rd November, 2023.	NA	NA	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 23rd November, 2023.	NIL	The company had not complied the provision of Regulation 8 till 23rd November, 2023, however the company taken software (structured digital database) and complied the provision with effect from 24th November, 2023.	The Listed Entity has taken appropriate action and update the data software (structured digital database).	NA
9	9	Regulation 9 SEBI (Prohibition of Insider Trading) Regulations, 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	NA	NA	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	NIL	The company had not complied the provision of Regulation 9 till 23rd November, 2023, however the company taken software (structured digital database) and complied the provision with effect from 24th November, 2023.	The Listed Entity has taken appropriate action and update the data software (structured digital database).	NA



			towards achieving compliance with these regulations till 23 <sup>rd</sup> November 2023.			till 23 <sup>rd</sup> November 2023.				
10	44	Regulation 44 (Listing Obligation and Disclosure Requirement) Regulation 44, 2015	The Listed Entity had not convened Annual General Meeting for the financial year 31 <sup>st</sup> March 2019, 31 <sup>st</sup> March 2020 and 31 <sup>st</sup> March, 2021 within prescribed time	NA	NA	The Listed Entity had not convened Annual General Meeting for the financial year 31 <sup>st</sup> March 2019, 31 <sup>st</sup> March 2020 and 31 <sup>st</sup> March, 2021 within prescribed time	NIL	The Listed Entity had not convened Annual General Meeting with in prescribed time for the financial year 31 <sup>st</sup> March 2019, 31 <sup>st</sup> March 2020 and 31 <sup>st</sup> March, 2021.	The Listed Entity had convened the Annual general Meeting for the financial year 31 <sup>st</sup> March 2019, 31 <sup>st</sup> March 2020 and 31 <sup>st</sup> March, 2021 on 16 <sup>th</sup> March, 2022.	NA



## Annexure-B

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the Secretarial Compliance Report for the year ended ..... (the year are to be mentioned)	Compliance Requirement (Regulations/Circulars/guidelines including specific clause)	Details of violation/ Deviation and action taken/ penalty imposed if any on the listed entity	Remedial actions, if any taken by the listed entity	Comments of the Practicing Company Secretary on the actions 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 <sup>st</sup> March, 2023	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 24th November, 2023 and complied provision.	The Listed Entity was in default of regulation 3 from 1 <sup>st</sup> April, 2023 to 23 <sup>rd</sup> November, 2023 and has complied the provision with effect from 24th 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 sensitive information.	For the financial year ended on 31 <sup>st</sup> March, 2023	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 <sup>rd</sup> 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 complied provision.
3	The Board of Directors of the Company has not formulate the code of conduct to regulate, monitor and report trading	For the financial year ended on 31 <sup>st</sup> March, 2023	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	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.



	by its designated persons and immediate relatives of designated persons towards achieving compliance with these regulations till 23rd November 2023.			persons towards achieving compliance with these regulations till 23rd November 2023.		
4	The listed entity has not appointed a qualified Company Secretary as Compliance Officer	For the financial year ended on 31 <sup>st</sup> March, 2023	Regulation 6 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015	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 22 <sup>nd</sup> August, 2023.	The Listed Entity has complied the provision with effect from 22nd 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 <sup>st</sup> March, 2023	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 <sup>rd</sup> August, 2023.	The Listed Entity has complied the provision with effect from 23 <sup>rd</sup> August, 2023.

