

To,
Listing Compliance Department,
The National Stock Exchange of India Ltd.,
(Through NEAPS)
Symbol: EMIL
Series: EQ
ISIN: INE02YR01019

Listing Compliance Department
BSE Limited
(Through BSE Listing Centre)
Scrip Code: 543626

Dear Sir/Madam,

Sub: Secretarial Compliance Report for the Financial Year ended 31st March 2024.

Pursuant to Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a copy of the Secretarial Compliance Report issued by **M/s. VSSK & Associates**, Practicing Company Secretaries, Hyderabad, for the Financial Year ended 31st March 2024.

We request you to take the above on record.

Thanking You,

For and on behalf of **Electronics Mart India Limited**

Rajiv Kumar
Company Secretary and Compliance Officer

Date: 23rd May 2024

Place: Hyderabad



Secretarial Compliance Report
Of
ELECTRONICS MART INDIA LIMITED
For the Financial Year ended 31.03.2024

To
The Board of Directors
ELECTRONICS MART INDIA LIMITED
Hyderabad

We, VSSK & Associates, Practicing Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by M/s. Electronics Mart India Limited ("Listed Entity") having its registered office at D.NO:6-1-91, Shop No.10, Ground Floor, Telephone Bhavan, Secretariat Rd, Saifabad, Hyderabad, Telangana, India, 500004, Hereinafter Referred To As "**The Listed entity**".
- (b) the filings/ submissions made by the listed entity to the BSE Limited and National Stock Exchange of India Limited (Hereinafter referred as "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 31.03.2024 (01.04.2023 to 31.03.2024) (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;



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- (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 during the reporting period;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **Not Applicable during the reporting period;**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **Not Applicable during the reporting period;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Depositories Act, 1996;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client and circulars/ guidelines issued thereunder;

and based on the above examination, I/We hereby report that, during the review period:

- i. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder,
- ii. The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder insofar as it appears from my/our examination of those records.
- iii. There were no instances of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder during the Reporting period.
- iv. There were no observations made in previous reports issued to the Company.

Pursuant to Circular Ref. No. NSE/CML/2023/21 & NSE/CML/ 2023/30 dated March 16, 2023 & April 10, 2023 issued by National Stock Exchange of India Limited and Notice No. 20230316-14 & 20230410-41 dated March 16, 2023 & April 10, 2023 issued by BSE Limited, following are the additional affirmations:





Sr.No	Particulars	Compliance status (YES/NO/NA)	Observations /Remarks by PCS*
1.	Secretarial Standard: The compliances of the Company 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	No
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the Company.• 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	No
3.	Maintenance and disclosures on Website: <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 re- directs to the relevant document(s)/ section of the website.	Yes	No
4.	Disqualification of Director(s): None of the Director(s) of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	No
5.	To examine details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies. (b) Requirements with respect to disclosure of material as well as other subsidiaries.	Yes	No
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	No





7.	Performance Evaluation: The Company 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	No
8.	Related Party Transactions: (a) The Company has obtained prior approval of Audit Committee for all Related party Transactions. (b) In case no prior approval is obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.	Yes	No
9.	Disclosure of events or information: The Company 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	No
10.	Prohibition of Insider Trading: The Company is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	No
11.	Actions taken by SEBI or Stock Exchange(s), if any: No Action(s) has been taken against the Company/ 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 [Please refer point(a) and (b) below]	Yes	No action(s) has been taken against the listed entity/ its promoters and directors either by SEBI or by Stock Exchanges.
12.	Additional Non-compliances, if any: No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	NA	No non-compliance observed for any SEBI regulation / circular / guidance note etc.





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

S.No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/Circular no.	Deviations	Action Taken by	Type of Action	Details of violations	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Proceedings of Annual and extraordinary general meetings of the listed entity to be communicated with 12 hours.	Reg. 30(6) read with Sch. III Part A(13)	Proceeding were submitted within 24 hours instead of 12 hours	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

S. No.	Compliance Requirement (Regulations / circulars/guidelines including specific clause)	Regulation/Circular no.	Deviations	Action Taken by	Type of Action	Details of violations	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
Not Applicable										

Further, 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		
	<p>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</p> <p>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</p>		Auditor has not resigned during the





	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.	N.A.	financial year 2023-24.
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 have 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	N.A.	No concerns were reported by the Auditors to the Audit Committee during the financial year 2023-2024.





	<p>not provided by the management, as applicable.</p> <p>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.</p> <p>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.</p>	N.A.	No such cases identified during the financial year 2023-2024
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.	N.A.	Auditor has not resigned during the financial year 2023-24.

For, VSSK & Associates, Company Secretaries.
Firm Unique Code P2015TL044700

CS Vinod Sakaram
Membership No: A23285
PCS 8345
Partner
P/R No. 1456/2021



VINOD
SAKAR
AM

Digitally signed
by VINOD
SAKARAM
Date: 2024.05.23
15:19:26 +05'30'

UDIN: A023285F000432045
Date: 23-05-2024
Place: Hyderabad