

May 30, 2019

To,
The Manager,
Listing Department,
BSE Limited,
P.J. Towers, Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 507265

Ref: SEBI circular dated February 08, 2019 having reference No .CIR/CFD/CMDI/27/2019

Sub: Declaration with respect to Non Applicability of Annual Secretarial Compliance Report under Reg. 24A SEBI (Listing obligation and Disclosure Requirements) (Amendment) Regulation, 2018

Dear Sir/Madam,

The Securities and Exchange Board of India has amended Listing Obligations and Disclosure Requirements Regulation, 2015 and included 24A Regulation as under,

“24A: Annual Secretarial Compliance Report

Every Listed company and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a Company Secretary in practice, in such form as may be prescribed with effect from the year ended March 31, 2019.”

Further as per SEBI’s Circular the annual Secretarial Compliance Report shall be submitted by the listed entity to the stock exchanges within 60 days of the end of the financial Year.

However as per regulation 15(2)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 the compliance with the provisions as specified in regulations 17,17A,18,19,20,21,22,23,24,24A,25,26, 27 and para C,D and E of Schedule V shall not apply;

- a) The listed entity having Paid-Up Equity Share Capital not exceeding Rs. 10 Crores and Net Worth not exceeding Rs. 25 Crores as on the last day of the previous financial year.

We further wish to inform you that, the Company’s Paid-Up Equity Share Capital is below Rs. 10 Crores and the Net Worth of the Company as on the last day of the previous Financial Year i.e. 31st March, 2019 is below Rs. 25 Crores.



Accordingly, Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company and it is not required to file Annual Secretarial Audit Report and Annual Secretarial Compliance Report.

We request you to take the same on record and acknowledge the receipt of the same.

Thanking you,

Yours truly,

For Emerald Leisures Limited
(Formerly known as "Apte Amalgamations Limited")

Sonali K. Gaikwad
Company Secretary & Compliance Officer
Membership No.: A31201