

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

Scrip Code: 507265; Scrip ID: EMERALL

Sub: Non-Applicability of Regulation 24A of SEBI (Listing Obligations And Disclosure Requirement) (Amendment) Regulations 2018.

Dear Sir/Madam,

With reference to the subject mentioned above, we hereby submit to the Exchange that Annual Secretarial Compliance Report pursuant to Regulation 24A of SEBI (Listing Obligations And Disclosure Requirement)(Amendment) Regulations, 2018 read with SEBI Circular dated 08.02.2019 and BSE Circular dated 09.05.2019 and 14.05.2019 is not applicable to our Company.

Further it does not attract provisions of Regulation 15(2) of SEBI (LODR) Regulations, 2015 on Corporate Governance as the paid up equity share capital of the Company does not exceed Rs. 10,00,00,000/- (Rupees Ten Crore) and the Net-worth of the company is less than Rs.25,00,00,000/- (Rupees Twenty Five Crore) as on 31.03.2024.

In view of the above, we would like to submit that the Company is not required to submit Annual Secretarial Compliance Report for the year ended 31.03.2024 to the stock Exchange pursuant to the Regulation 24A of SEBI (LODR) (Amendment) Regulations, 2018.

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

Kapil M Purohit
Company Secretary
Mem. No. 65336