



May 30, 2023

The Secretary
BSE Limited
Pheeroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001
Scrip Code: **533261**

The Secretary
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No- 'C' Block, G Block
Bandra-Kurla Complex, Bandra (East)
Mumbai-400051
Scrip Code: **EROSMEDIA**

Sub: Annual Secretarial Compliance Report for the financial year ended March 31, 2023

Dear Sir(s),

Pursuant to Regulation 24A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD1/27/2019 dated February 08, 2019, please find enclosed herewith the Annual Secretarial Compliance Report for the financial year ended March 31, 2023 issued by the Secretarial Auditor of the Company, S G and Associates, Company Secretary in Practice [ACS No. 12122, CP No. 5722].

You are requested to kindly take note of the above.

Thanking you,

Yours faithfully,

for **Eros International Media Limited**

Vijay Thaker
VP - Company Secretary & Compliance Officer

Encl: a/a

EROS INTERNATIONAL MEDIA LIMITED

Regd Off: 901/902, Supreme Chambers, Off Veera Desai Road, Andheri (West), Mumbai – 400053.
Tel.: +91-22-6602 1500 | Fax: +91-22-6602 1540 | E-mail: eros@erosintl.com | Website: www.erosmediaworld.com
CIN No. L99999MH1994PLC080502



**SECRETARIAL COMPLIANCE REPORT FOR
EROS INTERNATIONAL MEDIA LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2023**

I, Mr. Suhas Ganpule, S G & Associates, Practicing Company Secretary have examined:

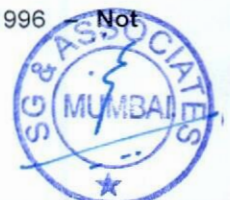
- All the documents and records made available to us and explanation provided by **Eros International Media Limited** ("the listed entity"),
- The filings/ submissions made by the listed entity to the stock exchanges,
- Website of the listed entity,
- Any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31-03-2023 ("Review Period") in respect of compliance with the provisions of:

- The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
- The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under 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 there under, have been examined, include:-

- The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable.**
- The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **Not Applicable.**
- The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - **Not Applicable.**
- The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **Not Applicable.**
- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
- The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- **Not Applicable.**
- The Securities and Exchange Board of India (Mutual Funds) Regulations, 1996. **Not Applicable.**
- The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable.**
- The Securities and Exchange Board of India (Depositories and Participants) Regulation, 1996 **Not Applicable.**





I/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.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI)	Yes	NA
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none">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 has been reviewed & timely updated as per the Regulations/ Circulars/ Guidelines Issued by SEBI.	Yes	NA
3.	<u>Maintenance and disclosures on Website:</u> <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	NA
4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	NA
5.	<u>To examine details related to Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	NA
6.	<u>Preservation of Documents:</u> 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	NA
7.	<u>Performance Evaluation:</u> The listed entity 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	NA
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions. (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	NA
9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015	Yes	NA





	within the time limits prescribed thereunder.		
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	NA
11.	<u>Actions taken by SEBI or Stock Exchange (s), if any:</u> 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.	NA	NA
12.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for all SEBI regulation/ circular/ guidance note etc.	NA	NA

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 FCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	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	NA	NA
	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 report for such quarter as well as the next quarter; or	NA	NA
	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.	NA	NA
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:	NA	NA
	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.	NA	NA
	b. In case the auditor proposes to resign, all concerns with respect to	NA	NA





	<p>the proposed resignation, along with relevant documents has 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 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:</p> <p>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>	NA	NA
3.	<p>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.</p>	NA	NA

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under, except in respect of matters specified in "Annexure A".
- b) The listed entity has taken the following actions to comply with the observations made in previous reports in respect of matters specified in "Annexure B".

Place: Mumbai
Date: 29.05.2023

Suhas S Ganpule

For SG and Associates
Practicing Company Secretary

Suhas S Ganpule

Suhas S Ganpule
Proprietor
Membership No.12122
CP No. 5722
UDIN: A012122E000398673





Annexure A

**SECRETARIAL COMPLIANCE REPORT FOR
EROS INTERNATIONAL MEDIA LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2023**

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

Sr. No.	Compliance Requirement (Regulations /circulars/ guidelines including Specific Clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observation s/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
1	Regulation	Regulation 31	Clarification on quarterly submission of Shareholding pattern filed by the Company	National Stock Exchange of India Limited (NSE)	Email received by the Company for Clarification on quarterly submission of shareholding patterns	Clarification on quarterly submission of shareholding patterns.	--	The Company had filed the reply to NSE for the clarification sought by NSE explaining the details held by Promoter and Promoter Group.	The Company had filed the reply to NSE for the clarification sought by NSE and no further queries were raised in this regard.	NA
2	Regulation	Regulation 30	Appointment of Forensic Auditor	SEBI vide letter dated	Notice received by the	Appointment of M/s.	--	The Company	The Company	NA



SG & ASSOCIATES
Company Secretaries





				SEBI/HO/CFID/CFI D_SEC2/P/OW/202 2/55216/1	Company for Appointment of Forensic Auditor to assist SEBI in verifying various books of accounts of the Company	KPMG Assurance and Consulting Services LLP as a forensic auditor to assist SEBI in verifying various books of accounts with regard to a review period ending March 31, 2020 to ensure that the Consolidate d Financial statements of the Company reflected a true and fair view of the financial records of the Company.		on 4 th Novem ber, 2023 intimated to exchange s about the appointme nt of Forensic Audit under Regulatio n 30 of SEBI (Listing Obligation s and Disclosure Requirem ents) Regulatio ns, 2015	after various communicat ion with SEBI, On 4 th November, 2023 intimated to exchanges about the appointmen t of Forensic Audit under Regulation 30 of SEBI (Listing Obligations and Disclosure Requireme nts) Regulations , 2015.	
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Annexure B

SECRETARIAL COMPLIANCE REPORT FOR
EROS INTERNATIONAL MEDIA LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2023

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including Specific Clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/Clarification/Fine/Show Cause Notice/Warning, etc.					
	Regulation 31 of SEBI (LODR)	Regulation 31 of SEBI (LODR)	Clarification in Shareholding Pattern for the quarter ended 31st December, 2021	NSE (National Stock Exchange of India Limited)	Mail received by Company for seeking clarification sought for Shareholding filed by the Company	Clarification in Shareholding Pattern for the quarter ended 31 st December, 2021	--	Company has requested NSE to provide a reasonable time to respond to the clarification on quarterly submission of Shareholding pattern for 31 st December, 2021.	Company had provided the necessary clarification to NSE w.r.t. Shareholding Pattern for the quarter ended 31 st December, 2021. Further, no such queries were raised in this regard.	NA

