



May 30, 2026

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, 2026

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, 2026 issued by the Secretarial Auditor of the Company, C. R. Bhagwat and Associates, Company Secretary in Practice [FCS No. 7075, CP No. 26844].

You are requested to kindly take note of the above.

Thanking you,

Yours faithfully,

for **Eros International Media Limited**

Akshay Atkulwar
VP - Company Secretary & Compliance Officer

Encl: a/a

EROS INTERNATIONAL MEDIA LIMITED

Regd Off: 201, Kailash Plaza, Plot No A-12, Opp. Laxmi Ind Estate, Link 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



C R BHAGWAT & ASSOCIATES
COMPANY SECRETARIES & INSOLVENCY PROFESSIONAL

CP No. 26844, IP Regn. No. IBBI/IPA-002/IP-N01238/2022-2023/14241

Office Address :

Flat No. 104, First Floor, Neha Apt. Plot No. 7,
Secto 20C, Airoli, Navi Mumbai - 400708.

Mob.: +91 - 9819767835.

E-mail : crbhagwatcs@gmail.com

SECRETARIAL COMPLIANCE REPORT
EROS INTERNATIONAL MEDIA LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **EROS INTERNATIONAL MEDIA LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at 201, Kailash Plaza, Opp. Laxmi Industrial Estate, Off Andheri Link Road, Andheri (West), Mumbai- 400053. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, Mr. C R Bhagwat, **C R Bhagwat & Associates**, Practicing Company Secretary have examined:

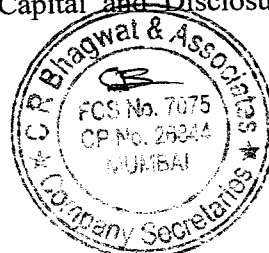
- All the documents and records made available to us and explanation provided by **Eros International Media Limited** ("the listed entity"),
- The filings/ submissions made by the listed entity to the stock exchanges,
- Website of the listed entity,
- Any other document/ filing, as may be relevant, which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

for the year ended 31-03-2026 ("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.**



- (c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **Not Applicable.**
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - **Not Applicable.**
- (g) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **Not Applicable.**
- (h) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
- (j) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- **Not Applicable.**
- (k) The Securities and Exchange Board of India (Mutual Funds) Regulations, 1996. **Not Applicable.**
- (l) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable.**
- (m) The Securities and Exchange Board of India (Depositories and Participants) Regulation, 1996 - **Not Applicable.**

and circulars and guidelines issued thereunder,

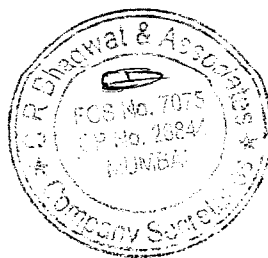
and based on the above examination, I hereby report that, during the review period:

I a) the listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued there under, except in respect of matters specified in "Annexure A".

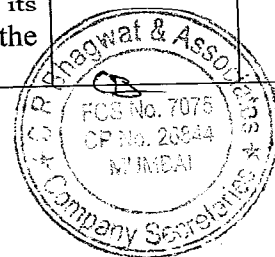
b) The listed entity has taken the following actions to comply with the observations made in previous reports in respect of matters specified in "Annexure B".

II. 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		



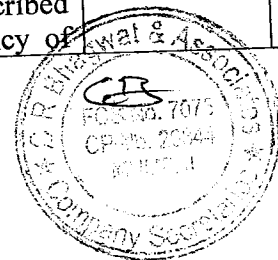
<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>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.</p>	<p>NA</p> <p>NA</p> <p>NA</p>	<p>NA</p> <p>NA</p> <p>NA</p>
<p>2. Other conditions relating to resignation of statutory auditor</p>		
<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to 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: 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>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>	<p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p> <p>NA</p>



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.	NA	NA
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III. 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	Yes	NA



	Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
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 within the time limits prescribed thereunder.	Yes	NA
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.	As mentioned in Annexure 'B'	As mentioned in Annexure 'B'
12.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for all SEBI regulation/ circular/ guidance note etc.	NA NA	NA NA

Assumptions and Limitation of scope and Review:

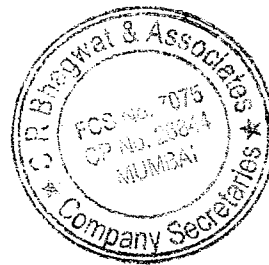
1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Book of Accounts of the listed entity.

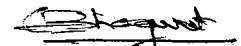


4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Mumbai
Date: 27.05.2026

**For C R Bhagwat & Associates
Practicing Company
Secretaries**





**C R Bhagwat
Proprietor**

Membership No.: F7075

C. P. No.: 26844

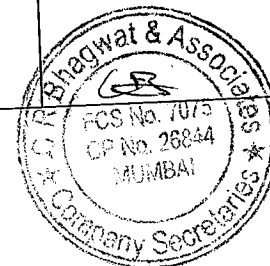
Peer Review Certificate No. 7479/2025

UDIN: F007075H000503923

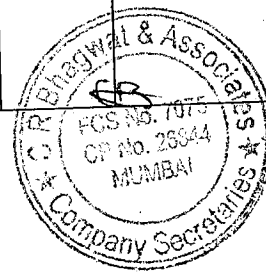
**SECRETARIAL COMPLIANCE REPORT FOR
EROS INTERNATIONAL MEDIA LIMITED
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

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

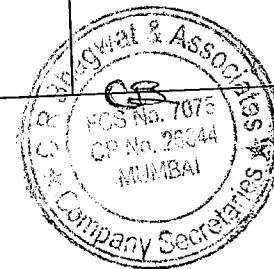
Sr. No.	Compliance Requirement (Regulations / circulars/ guidelines including Specific Clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
1	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 31	Delay in filing of SHP return for quarter ended 30 th June 2025	BSE Limited / NSE Limited	Mail received by Company to submit the quarterly Shareholding Pattern at the earliest and to ensure said compliance.	Filed after due date	Not Ascertained	There was a Delay in filing the same	It was filed belatedly due to non-receipt of data from RTA.	No further communication from Stock Exchanges



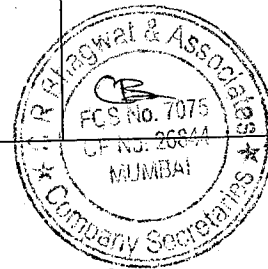
2.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 30	In June 2024, SAT order directed SEBI to issue show cause notices on merits, and conclude the matter. SEBI issued Show Cause Notice on 16th July 2024.	SEBI	Clarification- The Company has filed Appeal against the same with SAT.	SEBI Investigation was under process.	NA	The Company has sought several clarifications and incremental information which are being provided in parts and the exchange of responses regarding the SCN is underway.	The Company and all other noticees fully co-operated to comply with requirements of SEBI	Information available from Company were reviewed
	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 30	The appeal was heard on June 24, 2025 by SAT	SAT	Hon'ble SAT vide order dated 24 th June, 2025 directed SEBI to file its reply within three weeks and the Company to file a rejoinder	Hearings in SAT is under process.	NA	The Company is complying with requirements of SEBI & SAT.	SEBI has filed its reply along with an application for condonation of delay, and the Company has filed its rejoinder thereto. The matter is listed for	Information available from Company were reviewed



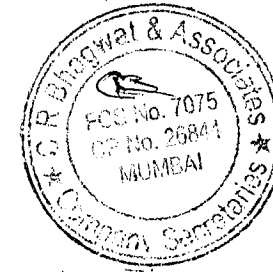
					within two weeks thereafter and also directed that no further steps shall be taken until the next date of hearing.				further hearing on June 10, 2026.	
3.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 76	Delay in filing of Reconciliation of Share Capital Audit List for quarter ended 30 th June 2025	NSE / BSE	Mail received by Company to submit the same and to ensure said compliance at the earliest.	Delay of 40 Days	Not ascertained	There was a Delay in filing the same	It was filed belatedly due to non-receipt of data from RTA.	No further communication from Stock Exchanges
4.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 33	Delay in filing of Financial Statements for quarter ended 31 st March 2025; 30 th June 2025; 30 th September 2025.	NSE / BSE	Suspension of trading in securities of company w.e.f. 13 th December, 2024 for non-compliances -Freezing of	The audit was under process and hence there was delay in filing the same.	Not ascertained	There was a Delay in filing the same	Financials results for 31 st March 2025 & 30 th June 2025 & 30 th September 2025 has been filed belatedly.	No further communication from Stock Exchanges



					the entire shareholding of the promoters in the noncompliant listed entity as well as all other securities held in the demat account(s) of the promoter shall remain frozen during the period of suspension.					
5.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 10(1A)	Delay in filing of Integrated Governance for quarter ended 30 th June 2025	NSE / BSE	Mail received by Company to submit the same and to ensure said compliance at the earliest.	Delay of 56 Days	Not ascertained	There was a Delay in filing the same	It was filed belatedly due to unavailability of data.	No further communication from Stock Exchanges



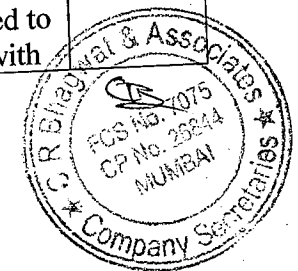
6.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 17	Non- compliance with the requirements pertaining to the composition of the Board	NSE	Clarification – on Corporate Governance Report submitted by the Company to the Exchange for the quarter ended December 31, 2025	Composition of board of directors of the listed entity- At least six director not on Board up to December 11, 2025	NA	There was a Delay in complying the same.	It was complied subsequently as the new Directors were appointed on the Board dated 12 th December 2025.	No further communication from Stock Exchanges.
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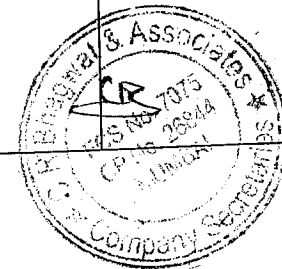
Annexure B

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

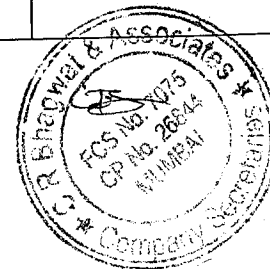
Sr No.	Compliance Requirement (Regulations / circulars/ guidelines including Specific Clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulation 31 of SEBI (LODR)	Regulation 31 of SEBI (LODR)	Delay in filing of SHP return for quarter ended 30 th September 2024	NSE Limited / BSE Limited	Clarification	Filed after due date.	92,000	There was a Delay in filing the same.	It was filed belatedly due to non-receipt of data from RTA.	No further communication from Stock Exchanges
2	SEBI (Listing Obligation and Disclosure Requirements) Regulation 30, 2015 SEBI (Listing Obligation and	Regulation 30 Regulation 30	Confirmatory Order dt. 13 th October 2023 was received by the Company. In June 2024, SAT order directed SEBI to issue notices	SEBI SEBI	Clarification- The Company has filed Appeal against the same with SAT. --	SEBI Investigation was under process. Mr. Sunil Lulla resigned from the Directorship	NA NA	The Company was complying with requirements of SEBI. The Company has sought several clarifications and incremental	The Company and other noticees filed their replies and other details to SEBI from time to time. The Company and all other noticees fully co-operated to comply with	Information available from Company were reviewed.



	Disclosure Requirement s) Regulations, 2015		on merits, and conclude the matter. SEBI issued Show Cause Notice in July 2024.			of Company w.e.f. 31 st July, 2024.		information which are being provided in parts and the exchange of responses regarding the SCN is underway.	requirements of SEBI	
3.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 76	Delay in filing of Reconciliation of Share Capital Audit List for quarter ended 30 th September 2024.	NSE / BSE	Clarification	Delay of 47 Days	Not ascertained	There was a Delay in filing the same	It was filed belatedly due to non-receipt of data from RTA.	No further communication from Stock Exchanges
4.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 33	Delay in filing of Financial Statements for quarter ended 31 st March 2024; 30 th June 2024; 30 th September 2024; 31 st December,	NSE / BSE	-Suspension of trading in securities of company w.e.f. 13 th December, 2024 for non-compliances -Freezing of the entire	Filed after due date.	Not ascertained	There was a Delay in filing the same	The Company is compliant for all the Quarters as on date.	No further communication from Stock Exchanges



			2024 & 31 st March, 2025		shareholding of the promoter in the noncompliant listed entity as well as all other securities held in the demat account(s) of the promoter shall remain frozen during the period of suspension.					
5.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 17	Non-compliance with the requirements pertaining to the composition of the Board	NSE	Fine	Composition of board of directors of the listed entity	15,000/-	There was a Delay in complying the same.	It was complied subsequently as the new Independent Director was appointed on the Board.	No further communication from Stock Exchanges.



6.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 18	Non-compliance with the requirements pertaining to the provisions Audit committee.	NSE	Fine	Composition of Audit committee	6,000/-	There was a Delay in complying the same.	It was complied subsequently as the new member was inducted in the Committee.	No further communication from Stock Exchanges.
7.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 19	Non-compliance with the requirements pertaining to the provisions Nomination and remuneration committee.	NSE	Fine	Composition of Nomination and remuneration committee.	6,000/-	There was a Delay in complying the same.	It was complied subsequently as the new member was inducted in the Committee.	No further communication from Stock Exchanges.
8.	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	Regulation 20	Non-compliance with the requirements pertaining to the provisions Stakeholders Relationship Committee.	NSE	Fine	Composition of Stakeholders Relationship Committee.	6,000/-	There was a Delay in complying the same.	It was complied subsequently as the new member was inducted in the Committee.	No further communication from Stock Exchanges.

