



EMERALD COMMERCIAL LIMITED

18, Rabindra Sarani, Poddar Court, Gate No. 4, 4th Floor, Room No. 4, Kolkata - 700 001
Phone : 033 2249 5083, Email : emerald.com@gmail.com, emeraldcommercialtd@gmail.com
Website : www.emeraldcommercial.in, CIN No. : L29299WB1983PLC036040

Date: 26th May, 2026

To,
Compliance Department
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 098

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001

Subject: Outcome of Board Meeting held on 26th May, 2026.

Ref. Script Code: MSEI-EMERALD; CSE Scrip Code: 015082

Dear Sir,

We would like to inform you that the Meeting of Board of Directors of M/s. Emerald Commercial Limited was held on 26th May, 2026, Tuesday at 02:30 P.M. at its registered office address to inter-alia transact the following matters:

1. Considered and approved and take on record Audited Financial Results (Standalone), Statements of Assets and Liabilities and Statement of Cash Flows along with draft Statutory Auditors Report thereon as to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015 of the Company for the quarter and year ended on 31st March, 2026.
2. Considered and approved the Appointment of Mr. Akhil Agarwal, Practising Company Secretary as Secretarial Auditor of the Company for the FY 2026-27. Annexure A
3. To consider and approve the Appointment of Mrs. Shikha Singhal Chartered Accountants as an Internal Auditor of the Company for the Financial year 2026- 27. Annexure B

The meeting of the Board of Directors of the Company was commenced at 02:30 P.M. and concluded at 3:45 P.M.

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.
Yours Faithfully,

For Emerald Commercial Limited

Sandeep Verma
Company Secretary and Compliance Officer



Annexure A

Mr. Akhil Agarwal, Practising Company Secretary, Membership No. 35073 COP 16313 is providing quality services with keeping in mind the adequate standards and regulations prescribed in that behalf by Institute of Company Secretaries of India. It has a good experience in secretarial compliances work with regards to Private, Public & Listed companies.

Brief Profile of Secretarial Auditor

SL.No	Particulars	Disclosures
1.	Name of the Firm	Akhil Agarwal, Practising Company Secretaries
2.	Constitution	Proprietorship Firm
3.	Firm Registration No.	16313
4.	Address	506/1, Grand Trunk Road, 2nd Floor, Howrah-711101
5.	Reason for change	Re-appointment as the current term expired
6.	Date of appointment and term of appointment	On the recommendation of Audit Committee, the Board in its meeting held on 26th May, 2026 approved the re-appointment of Mr. Akhil Agarwal, Company Secretary (M. No. 35073) Proprietor of Akhil Agarwal, Practising Company Secretaries as Secretarial Auditor for the financial year 2026-2027.
7.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure B

Shikha Singhal & Associates, Chartered Accountants, Firm Registration No. 332414E Firm is providing quality services with keeping in mind the adequate standards and regulations prescribed in that behalf by Institute of Chartered Accountants of India. It has a good experience in auditing, taxations and allied work related to finance and accounts.

Brief Details of Internal Auditor

SL.No	Particulars	Disclosures
1.	Name of the firm	Shikha Singhal & Associates, Chartered Accountants
2.	Constitution	Proprietorship Firm
3.	Firm Registration No.	332414E
4.	Address	23, BLOCK B. BANGUR AVENUE. 4TH FLOOR. KOLKATA - 700055
6.	Date of appointment and term of appointment	On the recommendation of Audit Committee, the Board in its meeting held on 26th May, 2026 Approved the appointment of Shikha Singhal & Associates, Chartered Accountants (FRN: 332414E) the internal auditor for the financial year 2026-2027.
7.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable