```c
#include <stdio.h>

Int main() {
    Float attendance;
    Float marks;

    Printf("Enter attendance percentage: ");
    Scanf("%f", &attendance);

    Printf("Enter average marks: ");
    Scanf("%f", &marks);

    If(attendance >= 75 && marks >= 40) {
        Printf("Eligible for exams.\n");
    } else {
        Printf("Not eligible.\n");
    }

    Return 0;
}
```