# EQUILATERAL ENTERPRISES LIMITED

**(Formerly Known as: Surya Industrial Corporation Limited)**
**CIN: L36912UP1988PLC010285**
**Redg. Office: C-273, Sector-63, Noida, Uttar Pradesh – 201301**
**Corp. Office: 801, Shubh Square Lal Darwaja Gotalawadi Main Rod, Next to New Flyover, Surat - 395008**
**Ph: 0261-3546252, E-mail: sicl1388@gmail.com Web: www.equilateral.in**

**Date: 28/05/2026**

**To,**
**BSE Limited**
**Listing Department,**
**P J Towers, 1st floor Dalal Street,**
**Mumbai 400001**

**Reference: Scrip Code – 531262**

**Subject: Submission of Annual Secretarial Compliance Report of For Equilateral Enterprises Limited for the year ended March 31, 2026 pursuant to Regulation 24A of SEBI (LODR) (Amendment) Regulations, 2018.**

Dear Sir/Madam,

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, please find herewith enclosed the Annual Secretarial Compliance Report of the Company for the year ended March 31, 2026, as issued by Mr. Nitesh Chaudhary, Practicing Company Secretaries on May 28, 2026.

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

Thanking You,
Yours Faithfully

**For Equilateral Enterprises Limited**
**(Formerly Known as Surya Industrial Corporation Limited)**

PRATIK SHARADKUMAR MEHTA

Digitally signed by PRATIK SHARADKUMAR MEHTA
Date: 2026.05.28 17:45:58 +05'30'

**Pratikkumar Sharadkumar Mehta**
**Managing Director**
**DIN: 06902637**

NITESH CHAUDHARY & ASSOCIATES
PRACTICING COMPANY SECRETARY
ICSI - Mem. No. F-10010, COP No. 16275
Peer Review Certificate No.: 2008/2022
FRN - Unique Code S2020MH721600

To
The Board of Directors
Equilateral Enterprises Ltd
C-273, Sector-63, Noida, Uttar Pradesh, Noida,
Gautam Buddha Nagar, Noida, Uttar Pradesh-201301.

Dear Sir/Madam,

**Subject: Annual Secretarial Compliance Report for the Financial Year 2025-26, under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We/ I have been engaged by Equilateral Enterprises Limited (hereinafter referred to as "the Company") bearing **CIN: L36912UP1988PLC010285**, whose equity shares are listed on BSE Limited, to conduct an audit in terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019, and to issue the Annual Secretarial Compliance Report thereon.

The management of the Company is responsible for maintaining records and devising proper systems to ensure compliance with the provisions of all applicable SEBI Regulations and circulars/guidelines issued thereunder from time to time, and for ensuring that such systems are adequate and operating effectively.

Our responsibility is to examine, on a test-check basis, the compliance by the Company with the provisions of all applicable SEBI Regulations and circulars/guidelines issued thereunder and to issue this report based on our examination.

Our audit was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by Institute of Company Secretaries of India. The audit involved such examination and verification of records and documents as considered necessary and adequate for the purpose of issuing this report.

The Annual Secretarial Compliance Report for the financial year ended 2025-26 is enclosed herewith.

Nitesh Chaudhary & Associates
Practicing Company Secretary

NITESH CHAUDHARY & ASSOCIATES
COP-16275
FCS-10010
PRACTICING COMPANY SECRETARY

Nitesh Chaudhary (Proprietor)
ICSI - Mem. No. F-10010 COP No. 16275
Peer Review Certificate No. 2008/2022
FRN - Unique Code S2020MH721600

Date: 28/05/2026
Place: Mumbai
UDIN: F010010H000522711

NITESH CHAUDHARY & ASSOCIATES
PRACTICING COMPANY SECRETARY
ICSI - Mem. No. F-10010, COP No. 16275
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FRN - Unique Code S2020MH721600

**ANNUAL SECRETARIAL COMPLIANCE REPORT OF EQUILATERAL ENTERPRISES LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

To,
**Board of Directors,**
**EQUILATERAL ENTERPRISES LIMITED**
**B-9 INDUSTRIAL ESTATE PARTAPUR, MEERUT,**
**UTTAR PRADESH, INDIA, 250103**

We have examined

(a) all the documents and records made available to us and explanation provided by **M/s. Equilateral Enterprises Limited** ("the listed entity"),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/ filing, as may be relevant, which has been relied upon to make this Report,

**For the financial year ended 2025-26 ("Review Period") in respect of compliance with the provisions of:**

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(No Such event occurred during the Review Period and thus not applicable)**

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***(not applicable for the year under review).***

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***(not applicable for the year under review).***

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; ***(not applicable for the year under review).***

(g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; ***(not applicable for the year under review).***

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

- **As per the disclosure available on the BSE website, the status of Structured Digital Database (SDD) was reflected as "SDD Non-Compliant" during part of the review period. However, the Company had updated the details of the Compliance Officer and subsequently taken necessary steps for compliance under the SEBI (Prohibition of Insider Trading) Regulations, 2015.**

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COMPANY SECRETARY

(i) Securities and Exchange Board of India (registrars to an issue and Share Transfer Agent) Regulations, 1993, regarding act and dealing with client and;

Based on the above examination, I/We hereby report that, during the Review Period:

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:

**(Note: The aforesaid list of Regulations is only illustrative. The list of such SEBI Regulations, as may be relevant and applicable to the listed entity for the review period, shall be added.)**

And based on the above examination, I/We hereby report that, during the Review Period:

| S. No. | Compliance Requirement (Regulations/ Circulars/ Guidelines Including specific clause) | Regulation/ Circular No. | Deviations | Action Taken by | Type of Action (Advisory/ Clarification/ Fine/ Show Cause notice/ Warning, etc) | Details of Violation | Fine Amount | Observations/ Remarks of the Practicing Company Secretary | Management Response | Remark |
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| *"No observations were reported for the period under review."* | | | | | | | | | | |

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

| S. No. | Observations/ Remarks of the Practicing Company Secretary (PCS) in the previous reports) | Observations made in the Secretarial Compliance report for the year ended (The years are to be mentioned) | Deviations | Compliance Requirement (Regulations/ circulars/ guidelines including specific clause) | Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity | Details of Violation | Remedial actions, if any, taken by the listed entity | Comments of the PCS on the actions taken by the listed entity |
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| 1. | The securities of the Company were suspended due to Surveillance measures as per the (Bombay Stock Exchange) BSE Ltd. Order Number L/DOSS/KM/INV/COM/531262/1 dated August 25, 2015, suspension of trading in the Securities of the Company w.e.f. August 28, 2015. | Surveillance measures and Listing Agreement Clause 38 & Clause 54 | as per the Bombay Stock Exchange Ltd. Order Number L/DOSS/KM/INV/COM/531262/1 dated August 25, 2015 | BSE Ltd. | Suspension of Trading of Securities on Stock Exchange w.e.f. August 28, 2015 | Surveillance measures and non-compliance of Listing Agreements Clause 38 (non-Payment of Annual Listing Fees of Rs. 2,38,284) & 54 (website of company was not functional) | NA | The Management informed that, during the year 2024-25 the company has filed Revocation of Suspension for Trading and Complied with all the Quarterly / Half yearly/ Annually filing and paid the re-instatement / Revocation penalty fees to the BSE.<br>The BSE Ltd vide their Notice No. 20250311-2 dated 11th March, 2025 has revoked Suspension of trading in the securities of Equilateral Enterprises Limited (formerly Surya Industrial Corporation Ltd.) |
| 2. | Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 | Clause 4 of Schedule B read with Regulation 9 of SEBI("PIT Regulations") | Closure of trading Window is not uploaded by the Company for the quarter of June, 2024, and September, 2024. | NA | as the company was suspended no action or fine was imposed on company under this regulation | Non-compliance under Clause 4 of Schedule B read with Regulation 9 of SEBI ("PIT Regulations") | Nil | The Company did not comply with the provisions of Clause 4 of Schedule B, read with Regulation 9 of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations"), in relation to the closure of the trading window. |
| 3. | Regulation 13(3) of SEBI (LODR) regulation, 2015 relating to Investor Grievance Complaint report | Regulation 13(3) of SEBI (LODR) regulation, 2015 | The Company had delayed the filing of the Investor Grievance Report for the quarter ended June | NA | No Action was taken due to suspension status | Non-Compliance Under Regulation 13 (3) of SEBI (LODR) regulation 2015 for the Quarter Ended June 2024. | Nil | The Company had delayed the filing of the Investor Grievance Report for the quarter ended June 2024. The report was 8 days delay after the prescribed due date. |

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| | | | 2024. The report was filed 8 days delay after the prescribed due date. | | | | | |
| 4. | Regulation 27(2) of SEBI (LODR)regulation, 2015 relating to Corporate Governance Report to be submitted by the Company Quarterly | Regulation 27(2) of SEBI (LODR)regulation, 2015 | The Company had delayed the filing of the Corporate Governance Report for the quarter ended June 2024. The report was filed 31 days delay after the prescribed due date. | NA | No Action was taken due to suspension status. | Company has delayed filed Corporate Governance Report for the Quarter Ended June 24 | Nil | The Management informed that the Delayed filing done for the Corporate Governance for June 2024 Quarter, The report was filed 31 days delay after the prescribed due date. |
| 5. | Regulation 31(3) of SEBI LODR relating to Share holding pattern | Regulation 31(3) of SEBI (LODR)regulation, 2015 | The Company have delayed filed Shareholding Pattern of the quarter ended June, 2024. The report was filed 36 days delay after the prescribed due date. | NA | No Action was taken due to suspension status. | Company has delayed filed Shareholding pattern for the Quarter Ended June 24 | Nil | The Management informed that the Delayed filing done for the Shareholding pattern for June 2024 Quarter, the report was filed 36 days delay after the prescribed due date. |



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| 6. | Update under Regulation 33 of SEBI(LODR) pertaining to Disclosure of Financial Results | Regulation 33 of SEBI (LODR)regulation, 2015 . | The Company had filed 96 days delayed the Financial Results for the year ended 30th June, 2024. | NA | No Action was taken due to suspension status. | Company has delayed filed financial results for the Quarter Ended June 24 | Nil | The Management inform that the Delayed filing done for the Financial Results for June 2024 Quarter The Result was filed 96 days delay after the prescribed due date. |
| 7. | Regulation 47 of SEBI(LODR)Regulation, 2015 relating to publication of Financial Results in Newspaper. | Reg 47 | The Company have not placed advertisement of the Financial Results in the Newspapers | NA | No Action was taken due to suspension status. | NA | Nil | The Management informed that Company was suspended & not required to publish its financial result in newspaper for the quarter ended June 2024 |
| 8. | Regulation 74(5) of SEBI(PIT) Regulation, 2018 relating to certificate about Dematerialisation and Dematerialisation during the year. | Reg 74(5) . | The Company have delayed filed Regulation 74(5) of SEBI (PIT) Regulation, 2018 of the quarter ended June, 2024. The report was filed 8 days delay after the prescribed due date. | NA | No Action was taken due to suspension status. | Company has delayed filed Regulation 74(5) of SEBI(PIT) Regulation, 2018 for the Quarter Ended June 24 | Nil | The Management informed that the Delayed filing done for the Regulation 74(5) of SEBI (PIT) Regulation, 2018 for June 2024 Quarter, the report was filed 8 days delay after the prescribed due date. |
| 9. | Regulation 76(1) of SEBI (Depositories and participants) | Reg 76(1) | The Company have delayed filed Reconciliation of | NA | No Action was taken due to suspension status. | Company has delayed filed Regulation 76(1) of SEBI (Depositori | -- | The Management informed that the Delayed filing done for the Regulation 76(1) of SEBI (Depositories and participants) Regulation, 2018 for |



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| | Regulation, 2018 relating to Reconciliation of share Capital | | Share Capital for the quarter ended June 2024, the report was filed 11 days delay after the prescribed due date | | | es and participants) Regulation, 2018 for the Quarter Ended June 24 | | June 2024 Quarter, the report was filed 11 days delay after the prescribed due date. |
| 10. | A time period of at least one year has elapsed from the last name change; | Reg-45(3) | The company have delayed filed by name change application for BSE. | BSE Ltd. | Company received the Fine / penalty from BSE | The company have delayed filed name change application for BSE. | 29500/- | The Management inform that amount has been paid while making payment of reinstatement fees. |
| 11. | reinstatement fee for revocation of Trading suspension | Clause 43 of the Listing Agreement | The company received the approval from BSE for revocation of suspension of trading in securities on 17/03/2025 | BSE Ltd. | Company received the reinstatement fees from BSE Ltd. | -- | 2950000/- including GST | The management informed that the company has paid Company Reinstatement fees on 17/03/2025 |
| 12. | Regulation 3(5) & 3(6) of Securities and Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 | Regulation 3(5) & 3(6) of PIT Regulation, 2015. | The Company has not maintained the necessary records of sharing UPSI details in SDD software and made | NO | No action has been taken as the company is suspended on BSE Ltd. since year 2015 to till 16th March, 2025. | Non-compliance under Regulation 3(5) & 3(6) of SEBI ("PIT Regulations") 2015. | Nil | The Company did not comply with the Regulation 3(5) & 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations"), in relation to the maintaining the entries of sharing of UPSI of the company. |

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| | | | entries in the Structured Digital Database Software, and the company is non-complied with the 3(5) & 3(6) of Securities and Exchange Board of India (Prohibition of insider Trading) Regulations, 2015. | | | | | |

**Note:**

1. Provide the list of all the observations in the report for the previous year along with the actions taken by the listed entity on those observations.

2. Add the list of all observations in the reports pertaining to the periods prior to the previous year in case the entity has not taken sufficient steps to address the concerns raised/ observations.

| Sr. No. | Particulars | Compliance Status Yes/No/NA | Remarks by PCS |
|---|---|---|---|
| 1. | **Secretarial Standards:**<br>The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the ICSI, as notified by the CG under section 118(10) of the Companies Act, 2013 and mandatorily applicable. | Yes | Satisfactory |
| 2. | **Adoption and timely updating of the Policies:**<br>1. All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities<br>2. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI | Yes<br><br>Yes | Satisfactory |
| 3. | **Maintenance and disclosures on Website:**<br>- The Listed entity is maintaining a functional website | | |

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| | - Timely dissemination of the documents/ information under a separate section on the website<br>- 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 | Satisfactory |
| 4. | **Disqualification of Director:**<br>None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity. | Yes | Satisfactory |
| 5. | **Details related to Subsidiaries of listed entities have been examined w.r.t.:**<br>a). Identification of material subsidiary companies<br>b). Disclosure requirement of material as well as other subsidiaries | Not applicable | There was company does not have any subsidiaries |
| 6. | **Preservation of Documents:**<br>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 | Satisfactory |
| 7. | **Performance Evaluation:**<br>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations. | Yes | Satisfactory |
| 8. | **Related Party Transactions:**<br>a). The listed entity has obtained prior approval of Audit Committee for all related party transactions; or | Yes | Satisfactory |
| | b). The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained. | NA | No such cases observed |
| 9. | **Disclosure of events or information:**<br>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 | Satisfactory |
| 10. | **Prohibition of Insider Trading:**<br>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015. | Yes | Satisfactory |
| 11. | **Actions taken by SEBI or Stock Exchange(s), if any:**<br>No action(s) has been 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 | Yes | There is no action was taken during the audit review period for the F. Y. 2024-25 against the listed entity/ its promoters/directors/material |

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| | thereunder except as provided under separate paragraph herein (**). | | subsidiaries either by SEBI or by Stock Exchange |
| 12. | **Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities. | NA | No such cases were observed during the review period. |
| 13. | **Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. | NA | No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. |

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.: **NA**

**Assumptions & 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 books of account of the listed entity.

4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

**Nitesh Chaudhary & Associates**
**Practicing Company Secretary**

NITESH CHAUDHARY & ASSOCIATES COP-16275 FCS-10010 PRACTISING COMPANY SECRETARY

**Nitesh Chaudhary (Proprietor)**
**ICSI- Mem. No. F-10010 COP No. 16275**
**Peer Review Certificate No. 2008/2022**
**FRN - Unique Code S2020MH721600**

**Date: 28/05/2026**
**Place: Mumbai**
**UDIN: F010010H000522711**