



**Paliwal & Co.**

**Company Secretaries & Regd. Trademark Agent**

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Office: 401, Haash Complex, Nagri Hospital-Law Garden Road, Nr. Ellise Bridge Police Line, Ahmedabad-380006  
Email Ids: [welcome2pcs@gmail.com](mailto:welcome2pcs@gmail.com), [alpesh.pcs@gmail.com](mailto:alpesh.pcs@gmail.com), Ph No: 079 - 48980181, Contact No: 8000133307

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**SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR  
ENDED 31<sup>ST</sup> MARCH, 2025**

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

**EUREKA INDUSTRIES LIMITED**

A-505, Titanium City Centre, Near Sachin Tower,  
100 Feet Ring Road, Anandnagar, Satellite,  
Jodhpur Char Rasta, Ahmedabad, Ahmadabad City,  
Gujarat, India, 380015

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. Eureka Industries Limited** (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on **31<sup>st</sup> March, 2025** ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **31<sup>st</sup> March, 2025** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;



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- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (***Not applicable to the Company during the Audit Period***);
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (***Not applicable to the Company during the Audit Period***);
  - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 2021; (***Not applicable to the Company during the Audit Period***);
  - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (***Not applicable to the Company during the Audit Period***);
  - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
  - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (***Not applicable to the Company during the Audit Period***); and



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(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the Audit Period).**

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India;
- (ii) The Uniform Listing Agreement entered into by the Company with Stock Exchanges pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable regulations /guidelines/circulars as may be issued by SEBI from time to time.
- (iii) Further the Company has also complied with the following laws as applicable specifically to the Company: **Nil**

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following **observations/qualification:**

- a) **As per Regulation 76 of SEBI (Depositories and Participants) Regulation, 2018 entity shall submit a quarterly Reconciliation of Share Capital Audit Report to the relevant stock exchanges within thirty days from the end of each quarter. However, the Reconciliation of Share Capital Audit Report for the quarter ended June, 2024 was not submitted within time.**

The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.



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**I further report that** there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**Date: 30-08-2025**  
**Place: Ahmedabad**

**For, Paliwal & Co.**  
**Company Secretaries**

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**Alpesh Paliwal**  
**Proprietor**  
**COP: 12119**  
**UCN: I2013GJ1046200**  
**Peer Review Registration Number: 1686/2022**  
**UDIN: A032500G001115835**

**Note:**

1. This Report is to be read with our letter of even date which is annexed as Annexure 1 and it forms an integral part of this report.



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### ANNEXURE - I

To,  
The Members,

#### **EUREKA INDUSTRIES LIMITED**

A-505, Titanium City Centre, Near Sachin Tower,  
100 Feet Ring Road, Anandnagar, Satellite,  
Jodhpur Char Rasta, Ahmedabad, Ahmadabad City,  
Gujarat, India, 380015

Our report of even date is to be read along with this letter.

Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

1. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
2. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
3. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
4. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedure on test basis.
5. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**Date: 30-08-2025**  
**Place: Ahmedabad**

**For, Paliwal & Co.**  
**Company Secretaries**

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**Alpesh Paliwal**  
**Proprietor**  
**COP: 12119**  
**UCN: I2013GJ1046200**  
**Peer Review Registration Number: 1686/2022**  
**UDIN: A032500G001115835**



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