



**LOYAL equipments limited.**

Regd. Office & Works: Block No.: 33,34,35/1-2-3-4-5,  
Village-Zak, Ta.- Dahegam, Dist.- Gandhinagar-382330.  
GUJARAT-INDIA (www.loyalequipments.com)  
CIN NO.: L29190GJ2007PLC050607

ISO 9001 : 2015 Certified  
ASME – U, U2, R & NB Certified

Date: August 07, 2024

To,

The Compliance Department,  
B.S.E. Limited,  
P.J. Towers, Dalal Street,  
Fort, Mumbai-400 001,  
Maharashtra, India.

**(Reference – Loyal Equipments Limited, Scrip Code – 539227, Security ID: LOYAL)**  
**Sub.: Submission under Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements)**  
**Regulations, 2015.**

Dear Sir/ Madam,

In terms of Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, this is to inform you that a meeting of Board of Directors of the company held today on Wednesday, August 07, 2024 inter-alia, to approve and consider the Unaudited Financial Results along with Limited Review Report for the quarter ended on June 30, 2024. The meeting commenced at 2:00 P.M. and concluded at 2:30 P.M.

Further in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, the Unaudited Financial Results for the quarter ended on June 30, 2024 along with a copy of Limited Review Report issued by our Statutory Auditor M/s A Y & Company, Chartered Accountants is enclosed for your record.

You are requested to kindly take the same on record and inform all those concerned accordingly.

Thanking you,

Yours faithfully,

For Loyal Equipments Limited



Alkesh Rameshchandra Patel  
Chairman cum Managing Director  
DIN-02672297

Place - Dahegam



## A Y & COMPANY

504, Fifth Floor, ARG Corporate Park  
Gopal Bari, Ajmer Road, Jaipur (Raj.)  
Tel. No. - +91-9649687300, +91-8003056441  
Email: info@aycompany.co.in

**Independent Auditor's Review Report On The Quarterly Unaudited Financial Results Of The Company Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, As Amended**

**Review Report To  
The Board of Directors  
Loyal Equipments Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Loyal Equipments Limited** (the 'Company') for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS34) "Interim Financial Reporting" prescribed under Sec 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A Y & Company  
Chartered Accountants  
FRN: 020829C**



**Arpit Gupta  
Partner  
M. No. 421544  
UDIN: 24421544BKFPMZ5542  
Place: Jaipur  
Date: 07.08.2024**

# LOYAL EQUIPMENTS LIMITED

CIN - L29190GJ2007PLC050607

Block No. 35/1-2-3-4, Village Zak, Dahegam, Gujarat-382330, India, Tel No: +91-2716-247236, +91-2716-269399,

Fax No.: +91-2716-269033, Email id - cs@loyalequipments.com

Statement of Unaudited Financial Results for the quarter ended on June 30, 2024

Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

( In Lakhs, except per share data)

Particulars	For Quarter ended on			Year to date figures for the year ended	
	30.06.2024	31.03.2024	30.06.2023	30.06.2024	31.03.2024
	Unaudited	Audited	Unaudited	Unaudited	Audited
I Revenue from Operations	1288.71	2750.16	399.75	1288.71	7081.99
II Other Income	7.28	2.26	20.13	7.28	33.14
III <b>Total Income (I+II)</b>	<b>1296.00</b>	<b>2752.42</b>	<b>419.88</b>	<b>1296.00</b>	<b>7115.13</b>
IV <b>EXPENSES</b>					
Cost of Raw Material Consumed	676.68	1083.13	327.24	676.68	3854.34
Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Changes in Inventory of finished goods, Stock-in-Trade & Work in Progress	129.79	485.22	-111.10	129.79	264.78
Employee Benefit Expenses	145.04	134.42	113.90	145.04	537.00
Finance Costs	16.60	54.40	33.65	16.60	133.09
Depreciation & Amortization Expenses	53.06	53.24	49.67	53.06	206.02
Other Expenses	197.85	439.67	215.22	197.85	1169.46
<b>Total expenses (IV)</b>	<b>1219.01</b>	<b>2250.09</b>	<b>628.57</b>	<b>1219.01</b>	<b>6164.70</b>
V <b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>76.98</b>	<b>502.33</b>	<b>-208.69</b>	<b>76.98</b>	<b>950.43</b>
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII <b>Profit/(loss) before tax (V-VI)</b>	<b>76.98</b>	<b>502.33</b>	<b>-208.69</b>	<b>76.98</b>	<b>950.43</b>
VIII <b>Tax Expenses</b>					
1 Current Tax	17.86	127.43	0.00	17.86	235.03
2 Deferred Tax	-0.49	-6.05	-0.66	-0.49	-7.26
3 Tax Related to Previous Year	0.00	0.00	0.00	0.00	13.92
IX <b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>59.62</b>	<b>380.95</b>	<b>-208.03</b>	<b>59.62</b>	<b>708.74</b>
X Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII <b>Profit/(loss) for the period (IX+XII)</b>	<b>59.62</b>	<b>380.95</b>	<b>-208.03</b>	<b>59.62</b>	<b>708.74</b>
XIV Other Comprehensive Income					
A (i) Items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	3.27	0.00	0.00	3.27
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	-0.82	0.00	0.00	-0.82
XV <b>Total Comprehensive Income for the period (XIII+XIV)(Comprising profit (Loss) and other comprehensive income for the period)</b>	<b>59.62</b>	<b>378.50</b>	<b>-208.03</b>	<b>59.62</b>	<b>706.30</b>
XVI <b>Paid up Equity Share Capital</b>	<b>1020.00</b>	<b>1020.00</b>	<b>1020.00</b>	<b>1020.00</b>	<b>1020.00</b>
XVII <b>Other Equity</b>				<b>1997.97</b>	<b>1938.36</b>
XVIII Earnings per equity share (for continuing operation) :					
(1) Basic	0.58	3.73	-2.04	0.58	6.95
(2) Diluted	0.58	3.73	-2.04	0.58	6.95
XIX Earnings per equity share (for discontinued operation) :					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XX Earnings per equity share (for discontinued & Continuing operation) :					
(1) Basic	0.58	3.73	-2.04	0.58	6.95
(2) Diluted	0.58	3.73	-2.04	0.58	6.95

## Notes:-

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on August 07, 2024
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified audit opinion on these Results.
- The Company has only one segment of activity i.e. manufacturing of industrial Equipments, hence segment reporting is not applicable.
- There are no investor complaints received/pending as on June 30, 2024
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For Loyal Equipments Limited

  
Alkesh Rameshchandra Patel  
Managing Director  
DIN : 02672297



Place : Dahegam, Gujarat

Date : August 07, 2024