



LOYAL Equipments limited.

Regd. Office & Works : Block No.: 33/34/35/1-2-3-4-5, Village : Zak,
Ta.: Dahegam, Dist : Gandhinagar - 382 330, GUJARAT, INDIA
Contact No.: +91 90990 39955
E-mail : Info@loyalequipments.com, www.loyalequipments.com
CIN NO. L29190GJ2007PLC050607

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

Date: May 13, 2026

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Subject: Outcome of Board meeting held on today i.e., on Wednesday, May 13, 2026, Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Loyal Equipments limited (Security Code/Security Id: 539227/LOYAL)

Dear Sir/ Madam,

In reference to captioned subject and pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e., on Wednesday, May 13, 2026, at the Registered Office of the Company situated at Block No.35/1-2-3-4 Village- Zak, Gandhinagar, Dahegam, Gujarat, and which was commenced at 04:00 P.M. and concluded at 5:00 P.M., to have:

1. Consider, approve & take on record the Audited Financial Results of the Company for the Quarter and year ended March 31, 2026 as per Regulation 33 of the Listing Regulation along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Consider, approve & take on record the Audited Financial Statements prepared pursuant to the Companies Act, 2013 for the financial year ended on March 31, 2026;
3. Considered and approved all other business as per agenda circulated.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

Kindly take the same on your record and oblige us.

Thanking you.

Yours faithfully,

For, Loyal Equipments Limited

H.m. Patel



Hema Maheshkumar Patel
Whole-Time Director
DIN: 10644176



LOYAL equipments limited.

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Date: May 13, 2026

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Subject: Submission of the Audited Standalone Financial Results of the Company for the Quarter and year ended on March 31, 2026 as per Regulation 33 of the Listing Regulation.

Ref: Loyal Equipments limited (Security Code/Security Id: 539227/LOYAL)

Dear Sir/ Madam,

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Audited Financial Results for the Quarter and Year ended on March 31, 2026.
2. Statement of Audited Asset & Liabilities for the year ended as at March 31, 2026.
3. Cash Flow Statement for the year ended as at March 31, 2026.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record and oblige us.

Thanking You.

Yours faithfully,

For, Loyal Equipments Limited

H.m. Patel



Hema Maheshkumar Patel
Whole-Time Director
DIN: 10644176

Encl.: A/a



A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)

TEL NO. - +91-9649687300

Email: info@aycompany.co.in

Auditor's report on Annual Financial Results of Loyal Equipments Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

**The Board of Directors of
Loyal Equipments Limited**

Opinion

We have audited the accompanying statement of Annual Financial Results ("the Statement") of Loyal Equipments Limited (hereinafter referred to as "the Company") for the quarter and year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;
- (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the annual financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the financial statements.



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The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For, M/S A Y & CO
Chartered Accountants
F.R.N: - 020829C



Arpit Gupta
Partner
M.NO.-421544
UDIN - 26421544EMOPRB2493
Date: May 13, 2026
Place: Dahegam

LOYAL EQUIPMENTS LIMITED

CIN: L29190GJ2007PLC050607

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Tel No:+91-2716-247236, +91-2716-269399, Fax No.: +91-2716-269033; Email id: cs@loyalequipments.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2026 PURSUANT TO REGULATION 33 OF SEBI (LODR) REGULATION, 2015

(In Lakhs, except per share data)

Particulars	For Quarter Ended on			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from Operations	3048.55	2354.88	2893.83	7897.84	7530.01
II Other Income	40.52	9.72	9.61	99.47	41.57
III Total Income (I+II)	3089.07	2364.60	2903.44	7997.31	7571.58
IV EXPENSES					
Cost of Raw Material Consumed	1797.82	1284.13	960.16	4807.32	3708.56
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	-222.89	-127.68	756.42	-795.73	401.07
Employee Benefit Expenses	229.68	255.23	194.21	857.37	702.98
Finance Costs	101.25	31.70	31.64	178.91	85.95
Depreciation & Amortization Expenses	74.23	80.28	63.74	273.97	236.34
Other Expenses	715.98	629.79	347.86	1802.19	1077.90
Total expenses (IV)	2696.08	2153.45	2354.04	7124.03	6212.80
V Profit/(loss) before exceptional items and tax (III-IV)	392.99	211.14	549.40	873.28	1358.78
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) before tax (V-VI)	392.99	211.14	549.40	873.28	1358.78
VIII Tax Expenses					
1 Current Tax	84.67	57.43	120.13	192.55	311.48
2 Deferred Tax	21.32	-6.47	28.65	7.36	-18.89
3 Tax Related to Previous Year	0.00	0.00	0.00	0.00	0.00
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	287.00	160.18	400.62	673.37	1066.20
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 Profit/(loss) for the period (IX+XII)	287.00	160.18	400.62	673.37	1066.20
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	6.90	0.00	0.26	6.90	0.26
(ii) Income tax relating to items that will be reclassified to profit or loss	-1.74	0.00	-0.07	-1.74	-0.07
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising profit (Loss) and other comprehensive income for the period)	281.84	160.18	400.42	668.21	1066.00
XVI Paid up Equity Share Capital	1079.00	1079.00	1079.00	1079.00	1079.00
XVII Other Equity				4575.95	4008.49
XVIII Earnings per equity share (for continuing operation) :					
(1) Basic	2.66	1.48	3.71	6.24	10.21
(2) Diluted	2.66	1.48	3.71	6.24	10.21
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	2.66	1.48	3.71	6.24	10.21
(2) Diluted	2.66	1.48	3.71	6.24	10.21

For, Loyal Equipments Limited

H.M. Patel


Hema Maheshkumar Patel
Whole Time Director
DIN : 10644176

Date : May 13, 2026

LOYAL EQUIPMENTS LIMITED

CIN: L29190GJ2007PLC050607

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STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026

Particulars	As at March 31, 2026 (Rs. In Lakhs)	As at March 31, 2025 (Rs. In Lakhs)
	Audited	Audited
ASSETS		
A. Non-Current Assets		
(i) Fixed Assets		
(a) Plant, Property and Equipment	1523.62	1167.40
(b) Right of Use Assets	452.89	93.26
(c) Capital Work-in-Progress	1589.97	272.01
(d) Investment Properties	0.00	0.00
(e) Goodwill	0.00	0.00
(f) Other Intangible Assets	32.44	37.29
(g) Intangible Assets under Development	0.00	0.00
(h) Biological Assets other than bearer Plants	0.00	0.00
(ii) Financial Assets		
(a) Investments	211.33	200.81
(b) Trade Receivables	0.00	0.00
(c) Loans & Advances	209.45	182.40
(iii) Deferred Tax Assets (Net)	17.04	22.66
(iv) Other Non Current Assets	0.00	0.00
B. Current Assets		
(i) Inventories	2840.14	1704.17
(ii) Financial Assets		
(a) Current Investments	0.00	0.00
(b) Trade Receivables	1992.61	2230.40
(c) Cash & Cash Equivalents	31.57	1259.69
(d) Short Term Loans & Advances	57.08	334.64
(iv) Current Tax Assets (Net)	0.00	0.00
(v) Other Current Assets	326.31	40.64
TOTAL ASSETS	9284.44	7545.37
EQUITY AND LIABILITIES		
A. Equity		
(i) Equity Share Capital	1079.00	1079.00
(ii) Other Equity	4575.95	4008.49
Total Equity	5654.95	5087.49
B. Liabilities		
Non-Current Liabilities		
(i) Financial Liabilities		
(a) Long Term Borrowings	292.30	125.85
(b) Trade Payables	0.00	0.00
(c) Other Long Term Liabilities	437.87	64.36
(ii) Long Term Provisions	63.89	48.91
(iii) Deferred Tax Liabilities	0.00	0.00
(iv) Other Long Term Liabilities	0.00	0.00
Current Liabilities		
(i) Financial Liabilities		
(a) Short Term Borrowings	1479.95	832.80
(b) Trade Payables	987.53	405.97
(i) Due to Micro, Small & Medium Enterprises	-	-
(ii) Due to Creditors Other than Micro, Small & Medium Enterprises	987.53	405.97
(c) Other Current Liabilities	353.79	949.63
(ii) Short Term Provisions	9.94	6.30
(iii) Current Tax Liabilities (Net)	4.22	24.06
TOTAL EQUITY AND LIABILITIES	9284.44	7545.37

Notes:-

1. The above Audited 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 May 13, 2026
2. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company.
3. The Company has only one segment of activity i.e. manufacturing of industrial Equipments, hence segment reporting is not applicable.
4. There are no investor complaints received/pending as on March 31, 2026
5. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs
6. The Company does not have any subsidiary/associate/joint venture company(ies), as on 31 March, 2026
7. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as amended, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
8. The results of the company are available Company's website www.loyalequipments.com and also on the website of BSE Limited at www.bseindia.com where the shares of the Company are listed
9. Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For, Loyal Equipments Limited



Hema Maheshkumar Patel
Whole Time Director
DIN : 10644176

Date : May 13, 2026

LOYAL EQUIPMENTS LIMITED

CIN: L29190GJ2007PLC050607

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	Amount (Rs. In Lakhs)	Amount (Rs. In Lakhs)
	31.03.2026	31.03.2025
Cash flows from operating activities		
Profit before taxation & Extraordinary items	873.28	1,358.78
Adjustments for:		
Depreciation	273.97	236.34
Non Cash Expense	62.02	27.92
Payment of Lease Rent	(72.00)	(64.50)
Prior Period Items	(4.48)	(107.95)
Payment of Gratuity	(2.03)	-
Investment income	(59.79)	(40.07)
Finance Cost	178.91	85.95
Working capital changes:		
(Increase) / Decrease in trade and other receivables	237.79	(942.98)
(Increase) / Decrease in other current assets	(285.67)	(5.20)
(Increase) / Decrease in Short Term Loans & Advances	277.56	(251.64)
(Increase) / Decrease in inventories	(1,135.96)	3.50
Increase / (Decrease) in trade payables	581.57	51.40
Increase / (Decrease) in other current liabilities	(586.74)	272.20
Cash generated from operations	338.42	623.75
Income taxes paid/(Refund)	(192.55)	(311.46)
Net cash from operating activities	145.87	312.29
Cash flows from investing activities		
Purchase of Fixed Assets (Net of Sales)	-1923.00	-500.99
Long terms loans & Advances Granted/Received	(27.05)	(52.45)
Purchase of Investments	(10.52)	(191.60)
Interest received	59.79	40.07
Net cash used in investing activities	(1,900.77)	(704.96)
Cash flows from financing activities		
Payment of Long Term Borrowings	166.45	-111.45
Proceeds from Short Term Borrowings	647.15	(152.43)
Proceeds from Share Capital	-	1,171.09
Payment of Dividend	(107.90)	-
Payment of Finance Cost	(178.91)	(85.95)
Net cash used in financing activities	526.79	821.26
Net increase in cash and cash equivalents	(1,228.11)	428.59
Cash and cash equivalents at beginning of period	1,259.69	831.11
Cash and cash equivalents at end of period	31.57	1,259.69
Cash and cash equivalents comprises of		
Cash in Hand	21.04	20.73
Balance with Scheduled Banks	10.53	1,238.96

For, Loyal Equipments Limited

H.M. Patel


Hema Maheshkumar Patel
Whole Time Director
DIN : 10644176

Date : May 13, 2026



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Date: May 13, 2026

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Loyal Equipments limited (Security Code/Security Id: 539227/LOYAL)

Dear Sir/ Madam,

In Compliance with Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17 /001 dated May 25, 2016 and circular no. CIR/CFD/CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. A Y & COMPANY, Chartered Accountant, (FRN: 020829C), have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the Quarter and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You.

Yours faithfully,
For, Loyal Equipments Limited

H.m. Patel 

Hema Maheshkumar Patel
Whole-Time Director
DIN: 10644176