



**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: January 30, 2025**

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: Integrated Filing (Financials) for the quarter ended December 31, 2024.**

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular no. 20250102-4 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter ended 31st December 2024.

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

505, Fifth Floor, ARG Corporate Park  
Gopal Bari, Ajmer Road, Jaipur (Raj.)  
TEL NO. - +91-9649687300  
Email: info@aycompany.co.in

## **Independent Auditor's Review Report On The Quarterly & Nine Months Ended 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 & Nine months ended December 31, 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion 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: 25421544BMIUVQ6264  
Place: Jaipur  
Date: 30.01.2025**

# 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 & nine months ended on December 31, 2024

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

(C In Lakhs, except per share data)

Particulars	For Quarter ended on			Year to date figures for half year ended		Previous year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1871.35	1476.13	1323.22	4636.18	4331.83	7081.99
II Other Income	11.44	13.24	5.26	31.96	30.88	33.14
<b>III Total Income (I+II)</b>	<b>1882.79</b>	<b>1489.37</b>	<b>1328.48</b>	<b>4668.14</b>	<b>4362.71</b>	<b>7115.13</b>
<b>IV EXPENSES</b>						
Cost of Raw Material Consumed	1015.93	1055.79	952.95	2748.40	2771.21	3854.34
Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in Inventory of finished goods, Stock-in-Trade & Work in Progress	-24.98	-460.16	-316.51	-355.35	-220.44	264.78
Employee Benefit Expenses	184.56	179.18	148.29	508.77	402.58	537.00
Finance Costs	16.09	21.62	10.60	54.31	78.69	133.09
Depreciation & Amortization Expenses	63.88	55.66	51.96	172.60	152.78	206.02
Other Expenses	312.78	219.41	257.98	730.04	729.79	1169.46
<b>Total expenses (IV)</b>	<b>1568.26</b>	<b>1071.48</b>	<b>1105.28</b>	<b>3858.76</b>	<b>3914.61</b>	<b>6164.69</b>
<b>V Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>314.53</b>	<b>417.88</b>	<b>223.21</b>	<b>809.38</b>	<b>448.10</b>	<b>950.43</b>
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII Profit/(loss) before tax (V-VI)</b>	<b>314.53</b>	<b>417.88</b>	<b>223.21</b>	<b>809.38</b>	<b>448.10</b>	<b>950.43</b>
<b>VIII Tax Expenses</b>						
1 Current Tax	66.17	107.31	48.47	191.35	107.60	235.03
2 Deferred Tax	-15.03	-32.02	0.03	-47.54	-1.21	-7.26
3 Tax Related to Previous Year	0.00	0.00	13.92	0.00	13.92	13.92
<b>IX Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>263.39</b>	<b>342.59</b>	<b>160.78</b>	<b>665.57</b>	<b>327.80</b>	<b>708.74</b>
X Profit/(Loss) from discontinued operations	0.00	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	0.00
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII Profit/(loss) for the period (IX+XII)</b>	<b>263.39</b>	<b>342.59</b>	<b>160.78</b>	<b>665.57</b>	<b>327.80</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	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	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	3.27
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-0.82
<b>XV Total Comprehensive Income for the period (XIII+XIV)(Comprising profit (Loss) and other</b>	<b>263.39</b>	<b>342.59</b>	<b>160.78</b>	<b>665.57</b>	<b>327.80</b>	<b>706.28</b>
XVI Paid up Equity Share Capital	1020.00	1020.00	1020.00	1020.00	1020.00	1020.00
XVII Other Equity				3667.07	1559.86	1938.36
XVIII Earnings per equity share (for continuing operation) :						
(1) Basic	2.58	3.36	1.58	6.53	3.21	6.95
(2) Diluted	2.58	3.36	1.58	6.53	3.21	6.95
XIX Earnings per equity share (for discontinued operation) :						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX Earnings per equity share (for discontinued & Continuing operation) :						
(1) Basic	2.58	3.36	1.58	6.53	3.21	6.95
(2) Diluted	2.58	3.36	1.58	6.53	3.21	6.95

**Notes:-**

1. The above Standalone 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 January 30, 2024
2. The Statutory Auditors of the Company have carried out the limited review 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 December 31, 2024
5. 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 : January 30, 2025**



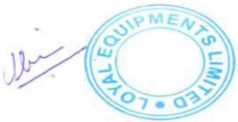
**LOYAL Equipments limited.**

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

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:** Not Applicable
- C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:** Not Applicable
- D. DISCLOSURE OF RELATED PARTY TRANSACTIONS** (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable for the quarter ended December 31, 2024
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG - WITH ANNUAL AUDITED FINANCIAL RESULTS** (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable for the quarter ended December 31, 2024

**For Loyal Equipments Limited**



**Alkesh Rameshchandra Patel**  
**Chairman cum Managing Director**  
**DIN-02672297**

**Place - Dahegam**