



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: November 12, 2022

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 33 of SEBI (Listing Obligation and Disclosure Requirements)
Regulations, 2015.

Dear Sir/ Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find enclosed the Standalone Unaudited Financial Results and Consolidated Unaudited Financial Results for the quarter and half year ended on September 30, 2022, of the Company, which have been approved and taken on record at a meeting of the Board of Directors of the Company held today i.e. Saturday, November 12, 2022. The meeting commenced at 2.00 P.M. and concluded on 3.00 P.M.

Pursuant to Regulation 33 (3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of Limited Review Report on Standalone Unaudited Financial Results and Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2022 issued by our Statutory Auditors M/s. A Y Company, Chartered Accountants, enclosed for your record.

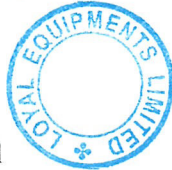
You are requested to kindly take the same on record and inform all those concerned accordingly.

Thanking you,

Yours faithfully,

For Loyal Equipments Limited

Alkesh Rameshchandra Patel
Chairman cum Managing Director
DIN-02672297



Place - Dahegam



A Y & COMPANY

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 & Half Yearly Unaudited Consolidated 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 Consolidated Financial Results of Loyal Equipments Limited ("the Parent"), which includes its subsidiary (the Parent and its subsidiaries together referred to as 'the Group') for the quarter & half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 read with the Circular. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
Loyal Equipments Inc. (Incorporated in Texas, USA)
5. The accompanying Statement includes the unaudited interim financial results and other financial information of subsidiary companies whose interim financial results reflects reflect total assets of Rs. 45.66 Lakhs as at September 30, 2022, and total revenue of Rs. NIL & NIL Lakhs , total net profit of Rs. (19.69 Lakhs) and (38.47 Lakhs) total comprehensive income of Rs. (19.69 Lakhs) and (38.47 Lakhs) for the quarter & half year ended on September 30, 2022 respectively as considered in the



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unaudited consolidated financial results. These interim financial results of subsidiary company have been reviewed & certified by the management itself since the law of that country doesn't require the Independent Audit. Review reports has been submitted to us by the management & our conclusion, in so far as it relates to amounts and disclosure in the financial statements of subsidiary company is based solely on the report of management & procedure performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management review reports of subsidiary company referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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



Yashika Gianchandani
Partner
M. No. 420219
UDIN: 22420219BCXNRQ6360
Place: Dahegam
Date: 12.11.2022

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 Consolidated Unaudited Financial Results for the quarter & half year ended on September 30, 2022

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 half year ended		Previous year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	1157.18	517.64	1359.12	1674.82	2017.54	3279.17
II Other Income	5.84	27.97	8.13	33.81	12.34	29.07
III Total Income (I+II)	1163.03	545.61	1367.26	1708.64	2029.88	3308.24
IV EXPENSES						
Cost of Raw Material Consumed	712.50	216.71	534.86	929.21	1232.63	1836.40
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	-167.61	131.60	455.07	-36.01	205.91	305.11
Employee Benefit Expenses	116.82	103.62	126.27	220.44	251.19	495.34
Finance Costs	33.83	33.40	35.89	67.23	64.41	160.36
Depreciation & Amortization Expenses	52.74	52.15	59.00	104.89	89.23	209.10
Other Expenses	216.95	172.92	237.6835	389.87	424.47	818.57
Total expenses (IV)	965.22	710.40	1448.77	1675.62	2267.83	3824.88
V Profit/(loss) before exceptional items and tax (III-IV)	197.80	-164.79	-81.52	33.01	-237.95	-516.64
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) before tax (V-VI)	197.80	-164.79	-81.52	33.01	-237.95	-516.64
VIII Tax Expenses						
1 Current Tax	19.37	0.00	0.00	19.37	0.00	0.00
2 Deferred Tax	-5.39	-5.41	5.57	-10.80	-13.64	-3.79
3 Tax Related to Previous Year	0.00	0.00	0.00	0.00	0.00	-15.51
4 Federal Taxes of Subsidiary	0.00	0.00	14.63	0.00	14.63	14.63
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	183.82	-159.38	-101.71	24.44	-238.94	-511.97
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
XIII Profit/(loss) for the period (IX+XII)	183.82	-159.38	-101.71	24.44	-238.94	-511.97
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	-3.25
(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
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising profit (Loss) and other	183.82	-159.38	-101.71	24.44	-238.94	-509.54
XVI Paid up Equity Share Capital	102000.00	102000.00	102000.00	102000.00	102000.00	102000.00
XVII Other Equity				659.21	905.24	634.77
XVIII Earnings per equity share (for continuing operation) :						
(1) Basic	1.80	-1.56	-1.00	0.24	-2.34	-5.00
(2) Diluted	1.80	1.56	1.00	0.21	-2.31	-5.00
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	1.80	-1.56	-1.00	0.24	-2.34	-5.00
(2) Diluted	1.80	-1.56	-1.00	0.24	-2.34	-5.00

For Loyal Equipments Limited


Alkesh Rameshchandra Patel
Managing Director
DIN : 02672297



Place : Dahegam, Gujarat
Date : November 12, 2022

LOYAL EQUIPMENTS LIMITED

CIN - L29190GJ2007PLC050607

Block No. 35/1-2-3-4, Village Zak, Dahegam, Gujarat-382330, India, Tel No: +91-2718-247236, +91-2716-269399,
Fax No.: +91-2716-269033, Email id - cs@loyalequipments.com

Consolidated Statement of Assets & Liabilities as at September 30, 2022

Particulars	As at September 30, 2022 (Rs. In Lakhs)	As at March 31, 2022 (Rs. In Lakhs)
	Unaudited	Audited
ASSETS		
A. Non-Current Assets		
(i) Fixed Assets		
(a) Plant, Property and Equipment	1328.71	1409.98
(b) Right of Use Assets	188.45	207.48
(c) Capital Work-in-Progress	0.00	0.00
(d) Investment Properties	0.00	0.00
(e) Goodwill	0.00	0.00
(f) Other Intangible Assets	7.78	8.89
(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	4.62	4.65
(b) Trade Receivables	0.00	0.00
(c) Loans & Advances	11.68	10.17
(iii) Deferred Tax Assets (Net)	0.00	0.00
(iv) Other Non Current Assets	0.00	0.00
B. Current Assets		
(i) Inventories	1859.29	1679.31
(ii) Financial Assets		
(a) Current Investments	0.00	0.00
(b) Trade Receivables	399.59	925.23
(c) Cash & Cash Equivalents	288.70	72.62
(d) Short Term Loans & Advances	39.04	61.27
(iv) Current Tax Assets (Net)	35.21	17.59
(v) Other Current Assets	197.42	204.44
TOTAL ASSETS	4360.50	4601.64
EQUITY AND LIABILITIES		
A. Equity		
(i) Equity Share Capital	1020.00	1020.00
(ii) Other Equity	659.21	634.77
Total Equity	1679.21	1654.77
B. Liabilities		
Non-Current Liabilities		
(i) Financial Liabilities		
(a) Long Term Borrowings	434.40	535.93
(b) Trade Payables	0.00	0.00
(c) Other Long Term Liabilities	175.46	193.18
(ii) Long Term Provisions	28.00	28.00
(iii) Deferred Tax Liabilities	7.79	18.59
(iv) Other Long Term Liabilities	0.00	0.00
Current Liabilities		
(i) Financial Liabilities		
(a) Short Term Borrowings	863.07	1049.33
(b) Trade Payables	690.37	736.93
(c) Other Current Liabilities	480.31	383.04
(ii) Short Term Provisions	1.89	1.89
(iii) Current Tax Liabilities (Net)	0.00	0.00
TOTAL EQUITY AND LIABILITIES	4360.50	4601.64

Notes:-

1. The above Standalone 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 November 12, 2022
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 September 30, 2022
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 : November 12, 2022

Loyal Equipments Limited

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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2022

Particulars	Amount (Rs. In Lakhs) 30.09.2022	Amount (Rs. In Lakhs) 30.09.2021
Cash flows from operating activities		
Profit before taxation & Extraordinary items	33.01	(237.95)
<i>Adjustments for:</i>		
Depreciation	104.89	89.23
Adjustment on Account of Non Cash Items	7.51	(0.87)
Rent Paid	(27.00)	-
Investment income	(2.70)	(3.97)
Finance Cost	67.23	64.41
<i>Working capital changes:</i>		
(Increase) / Decrease in trade and other receivables	525.64	(336.53)
(Increase) / Decrease in other current assets	7.02	257.16
(Increase) / Decrease in Short Term Loans & Advances	22.23	171.52
(Increase) / Decrease in inventories	(179.98)	551.03
Increase / (Decrease) in trade payables	(46.56)	(286.68)
(Increase) / Decrease in Current Tax Assets	(36.99)	-
Increase / (Decrease) in other current liabilities/Short Term Provisions	97.27	(191.25)
Cash generated from operations	571.54	76.09
Income taxes paid	-	14.63
Net cash from operating activities	571.54	61.46
Cash flows from investing activities		
Purchase of Fixed Assets	(1.71)	(96.52)
(Purchase)/Sale of Investments	0.06	(0.01)
Long terms loans & Advances Granted/Received	(1.51)	(113.36)
Investment Income	2.70	3.97
Net cash used in investing activities	(0.45)	(205.92)
Cash flows from financing activities		
Proceeds from Long Term Borrowings	(101.53)	276.24
Payment of Short Term Borrowings	(186.26)	(71.78)
Payment of Finance Cost	(67.23)	(64.41)
Decrease in other long term liabilities	-	(10.70)
Net cash used in financing activities	(355.01)	129.35
Net increase in cash and cash equivalents	216.08	(15.11)
Cash and cash equivalents at beginning of period	72.62	347.57
Cash and cash equivalents at end of period	288.70	332.46
Cash and cash equivalents comprises of		
Cash in Hand	21.90	21.98
Balance with Scheduled Banks	266.80	310.48

For Loyal Equipments Limited


Alkesh Rameshchandra Patel

Managing Director

DIN : 02672297



Place : Dahegam, Gujarat

Date : November 12, 2022



A Y & COMPANY

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Independent Auditor's Review Report On The Quarterly & Half Yearly Unaudited Standalone 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 standalone financial results of **Loyal Equipments Limited** (the 'Company') for the quarter & Half year ended September 30, 2022 (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**




**Yashika Gianchandani
Partner
M. No. 420219
UDIN: 22420219BCXORU9336
Place: Dahegam
Date: 12.11.2022**

LOYAL EQUIPMENTS LIMITED

CIN - L29190GJ2007PLC050607

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

Statement of Standalone Unaudited Financial Results for the quarter & half year ended on September 30, 2022

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 half year ended		Previous year ended	
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31/03/2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	1157.18	517.64	1359.15	1674.82	1973.35	3225.76
II	Other Income	3.45	27.97	6.84	31.42	32.21	10.88
III	Total Income (I+II)	1160.63	545.61	1365.99	1706.24	2005.57	3236.64
IV	EXPENSES						
	Cost of Raw Material Consumed	712.50	216.71	534.8632	929.21	1232.63	1836.40
	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	-167.61	131.6	455.0685	-36.01	205.91	305.11
	Employee Benefit Expenses	102.59	88.99	107.76	191.58	215.47	431.16
	Finance Costs	33.47	33.05	35.40	66.52	63.91	158.65
	Depreciation & Amortization Expenses	50.74	50.26	56.13	101.00	83.29	197.35
	Other Expenses	230.60	189.80	271.5169	420.40	456.92	839.62
	Total expenses (IV)	962.30	710.41	1460.75	1672.71	2258.14	3768.29
V	Profit/(loss) before exceptional items and tax (III-IV)	198.33	-164.79	-94.75	33.53	-252.58	-531.65
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	198.33	-164.79	-94.75	33.53	-252.58	-531.65
VIII	Tax Expenses						
	1 Current Tax	19.37	0.00	0.00	19.37	0.00	0.00
	2 Deferred Tax	-5.39	-5.41	5.57	-10.80	-13.64	-3.79
	3 Tax Related to Previous Year						-15.51
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	184.35	-159.38	-100.32	24.96	-238.94	-512.35
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
XIII	Profit/(loss) for the period (IX+XII)	184.35	-159.38	-100.32	24.96	-238.94	-512.35
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	-3.25
	(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
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising profit (Loss) and other	184.35	-159.38	-100.32	24.96	-238.94	-509.92
XVI	Paid up Equity Share Capital	1020.00	1020.00	1020.00	1020.00	1020.00	1020.00
XVII	Other Equity				659.21	905.24	634.25
XVIII	Earnings per equity share (for continuing operation) :						
	(1) Basic	1.81	-1.56	-0.98	0.24	-2.34	-5.00
	(2) Diluted	1.81	-1.56	-0.98	0.24	-2.34	-5.00
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	1.81	-1.56	-0.98	0.24	-2.34	-5.00
	(2) Diluted	1.81	-1.56	-0.98	0.24	-2.34	-5.00

For Loyal Equipments Limited


Alkesh Rameshchandra Patel
 Managing Director
 DIN : 02672297



Place : Dahegam, Gujarat
 Date : November 12, 2022

LOYAL EQUIPMENTS LIMITED

CIN - L29190GJ2007PLC050607

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

Standalone Statement of Assets & Liabilities as at September 30, 2022

Particulars	As at September 30, 2022 (Rs. In Lakhs)	As at March 31, 2022 (Rs. In Lakhs)
	Unaudited	Audited
ASSETS		
A. Non-Current Assets		
(i) Fixed Assets		
(a) Plant, Property and Equipment	1312.81	1391.97
(b) Right of Use Assets	188.45	207.48
(c) Capital Work-in-Progress	0.00	0.00
(d) Investment Properties	0.00	0.00
(e) Goodwill	0.00	0.00
(f) Other Intangible Assets	7.78	8.89
(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	18.40	53.99
(b) Trade Receivables	0.00	0.00
(c) Loans & Advances	11.68	10.17
(iii) Deferred Tax Assets (Net)	0.00	0.00
(iv) Other Non Current Assets	0.00	0.00
B. Current Assets		
(i) Inventories	1859.29	1679.31
(ii) Financial Assets		
(a) Current Investments	0.00	0.00
(b) Trade Receivables	399.59	925.23
(c) Cash & Cash Equivalents	281.22	30.23
(d) Short Term Loans & Advances	16.76	40.58
(iv) Current Tax Assets (Net)	35.21	17.59
(v) Other Current Assets	197.42	204.44
TOTAL ASSETS	4328.62	4569.88
EQUITY AND LIABILITIES		
A. Equity		
(i) Equity Share Capital	1020.00	1020.00
(ii) Other Equity	659.21	634.25
Total Equity	1679.21	1654.25
B. Liabilities		
Non-Current Liabilities		
(i) Financial Liabilities		
(a) Long Term Borrowings	434.40	509.50
(b) Trade Payables	0.00	0.00
(c) Other Long Term Liabilities	175.46	193.18
(ii) Long Term Provisions	28.00	28.00
(iii) Deferred Tax Liabilities	7.79	18.59
(iv) Other Long Term Liabilities	0.00	0.00
Current Liabilities		
(i) Financial Liabilities		
(a) Short Term Borrowings	836.51	1049.33
(b) Trade Payables	690.37	736.93
(c) Other Current Liabilities	474.99	378.21
(ii) Short Term Provisions	1.89	1.89
(iii) Current Tax Liabilities (Net)	0.00	0.00
TOTAL EQUITY AND LIABILITIES	4328.62	4569.88

Notes:-

1. The above Standalone 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 November 12, 2022
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 September 30, 2022
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 : November 12, 2022

Loyal Equipments Limited

Block No. 35/1-2-3-4, Village Zak, Dahegam, Gujarat-382330, India, Tel No:+91-2718-247236, +91-2716-269399,
Fax No.: +91-2716-269033, Email id - cs@loyalequipments.com

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2022

Particulars	Amount (Rs. In Lakhs) 30.09.2022	Amount (Rs. In Lakhs) 30.09.2021
Cash flows from operating activities		
Profit before taxation & Extraordinary items	33.53	(252.58)
<i>Adjustments for:</i>		
Depreciation	101.00	83.29
Adjustment on Account of Non Cash Items	44.81	14.38
Rent Paid	(27.00)	
Investment income	(3.11)	(3.97)
Finance Cost	66.52	63.91
<i>Working capital changes:</i>		
(Increase) / Decrease in trade and other receivables	525.64	(351.46)
(Increase) / Decrease in other current assets	7.02	257.16
(Increase) / Decrease in Short Term Loans & Advances	23.82	118.20
(Increase) / Decrease in inventories	(179.98)	551.03
Increase / (Decrease) in trade payables	(46.56)	(286.68)
(Increase) / Decrease in Current Tax Assets	(36.99)	-
Increase / (Decrease) in other current liabilities/Short Term Provisions	96.78	(180.33)
Cash generated from operations	605.49	12.96
Income taxes paid	-	-
Net cash from operating activities	605.49	12.96
Cash flows from investing activities		
Purchase of Fixed Assets	(1.71)	(96.52)
(Purchase)/Sale of Investments	0.06	(0.01)
Long terms loans & Advances Granted/Received	(1.51)	(93.15)
Investment Income	3.11	3.97
Net cash used in investing activities	(0.05)	(185.71)
Cash flows from financing activities		
Proceeds from Long Term Borrowings	(75.10)	288.99
Payment of Short Term Borrowings	(212.82)	(71.78)
Payment of Finance Cost	(66.52)	(63.91)
Decrease in other long term liabilities	-	(10.70)
Net cash used in financing activities	(354.44)	142.59
Net increase in cash and cash equivalents	250.99	(30.16)
Cash and cash equivalents at beginning of period	30.23	282.17
Cash and cash equivalents at end of period	281.22	252.01
Cash and cash equivalents comprises of		
Cash in Hand	20.68	20.87
Balance with Scheduled Banks	260.55	231.14

For Loyal Equipments Limited


Alkesh Rameshchandra Patel
Managing Director
DIN : 02672297



Place : Dahegam, Gujarat
Date : November 12, 2022