EQUILATERAL ENTERPRISES LIMITED

(Formerly Known as: Surya Industrial Corporation Limited)
CIN: L36912UP1988PLC010285
Redg. Office: C-273, Sector-63, Noida, Uttar Pradesh – 201301
Corp. Office: 801, Shubh Square Lal Darwaja Gotalawadi Main Rod, Next to New Flyover, Surat -395008
Ph: 0261-3546252, E-mail: sicl1388@gmail.com Web: www.equilateral.in

Date: 13/11/2026

To,
The Department of Corporate Services,
BSE Limited
Ground Floor, P. J. Towers,
Dalal Street Fort, Mumbai- 400001

Ref.: Scrip Code- 531262
Sub: Outcome of 04/2026-2027 Board Meeting held on Friday, November 13, 2026.

Dear Sir/Madam,

In compliance with Regulations 30 and 33 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s)and re-enactment(s) thereof), We are pleased to inform you that the Board of Directors of Equilateral Enterprises Limited in their Meeting held on today i.e. **Friday, November 13th, 2026** commenced at 01.00 p.m. and concluded at 02.00 p.m. at the Corporate Office of the Company situated at 801, Shubh Square Lal Darwaja Gotalawadi Main Rod, Next to New Flyover, Surat -395003, discussed and approved following matters as below:

1. Considered and approved an Un-Audited Financial Results (Standalone) of the Company for the Quarter and half year ended September 30th, 2026, Pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015.

2. Considered and took on record the Limited Review Report on the Un-Audited Financial Results (Standalone) for the Quarter and half year ended September 30th, 2026.

This is for your information and records.

Yours Faithfully,
For Equilateral Enterprises Limited

PRATIK SHARADKUMAR MEHTA
Digitally signed by PRATIK SHARADKUMAR MEHTA
Date: 2026.11.13 14:07:35 +05'30'

Pratikkumar Sharadkumar Mehta
Managing Director
DIN – 06902637

Independent Auditors' Limited Review Report on quarterly unaudited standalone financial results of Equilateral Enterprises Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to,
The Board of Directors,
Equilateral Enterprises Limited
B-9, Industrial Estate, Partapur, Meerut,
Uttar Pradesh – 250 103.

1. We have reviewed the accompanying statement of unaudited financial results of **Equilateral Enterprises Limited (Formally Known as Surya Industrial Corporation Limited)** ('the Company') for the quarter ended, 30th September, 2026 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Obligations") which has been initiated by us for identification purposes.

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under 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 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 provide 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 and procedures performed as stated in paragraph 3 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 Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S R V and Associates
Chartered Accountants
Firm Reg. No.: 135901W

VISHNU KANT KABRA

Digitally signed by VISHNU KANT KABRA
DN: c=IN, st=Maharashtra, 2.5.4.20=bb44e69982202cf3dc4d029e604f1f0619cca37be41c24c6e2ab0110fc1ad7df5, postalCode=400067, street=C/O Arti Kabra 903 MAYFAIR GREENS GAON DEVI ROAD POISUR RANDIVALI WEST Mumbai, pseudonym=61e6d6a5d00b4175944654077fa7e6d7, title=0001, serialNumber=6c116c3ca1bb0ce7e7412688444d3fe3fd293e0f2701415824c61ac81e65ce75a, o=Personal, cn=VISHNU KANT KABRA
Date: 2026.11.13 13:22:04 +05'30'

Vishnu Kant Kabra
Partner
Membership No.: 403437
Place: Mumbai
Date: 13th September, 2026
UDIN: 26403437QGUHLT8793

EQUILATERAL ENTERPRISES LIMITED (FORMALY KNOWN AS SURYA INDUSTRIAL CORPORATION LIMITED)

REGD. OFFICE :C-273, Sector-63, , Noida, Uttar Pradesh, 201301

CIN: L36912UP1988PLC010285

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

	Amount in lakhs	
Particulars	**Half year ended**	**For the Year Ended**
	01-04-2026 to 30-09-2026	**01/04/2025 To 31/03/2026**
	Unaudited	**Audited**
Cash flow from Operating Activities		
Profit Before Tax	9.81	24.02
Adjustments for		
Adjustments for finance costs		
Adjustments for decrease (increase) in inventories	107.00	-1017.82
Adjustments for decrease (increase) in trade receivables, current	300.41	1192.49
Adjustments for decrease (increase) in trade receivables, non-current		
Adjustments for decrease (increase) in other current assets	-35.00	3.56
Adjustments for decrease (increase) in other non-current assets	0.00	0.00
Adjustments for other financial assets, non-current		
Adjustments for other financial assets, current		
Adjustments for other bank balances		
Adjustments for increase (decrease) in trade payables, current	-4.47	223.82
Adjustments for increase (decrease) in trade payables, non-current		
Adjustments for increase (decrease) in other current liabilities	26.32	-0.29
Adjustments for increase (decrease) in deferred tax liabilities	0.00	0.36
Adjustments for increase (decrease) in other non-current liabilities		
Adjustments for depreciation and amortisation expense	4.19	4.78
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
Adjustments for provisions, current	0.00	0.00
Adjustments for provisions, non-current		
Adjustments for other financial liabilities, current		
Adjustments for other financial liabilities, non-current		
Adjustments for unrealised foreign exchange losses gains		
Adjustments for dividend income		
Adjustments for interest income		
Adjustments for share-based payments		
Adjustments for fair value losses (gains)		
Adjustments for undistributed profits of associates		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments to reconcile profit (loss)		
Other adjustments for non-cash items		-9.44
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
Total adjustments for reconcile profit (loss)	**408.26**	**421.48**
Net cash flows from (used in) operations	**408.26**	**421.48**
Dividends received		
Interest paid		
Interest received		
Income taxes paid (refund)		
Deferred tax	0	-0.36
Other inflows (outflows) of cash		
Net cash flows from (used in) operating activities	**408.26**	**421.12**
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses		
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
Proceeds from sales of property, plant and equipment		
Purchase of property, plant and equipment	-1.05	-45.92
Proceeds from sales of investment property		
Purchase of investment property		

Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of intangible assets under development		
Purchase of intangible assets under development		
Proceeds from sales of goodwill		
Purchase of goodwill		
Proceeds from biological assets other than bearer plants		
Purchase of biological assets other than bearer plants		
Proceeds from government grants		
Proceeds from sales of other long-term assets		
Cash receipts from repayment of advances and loans made to other parties	-537.79	-314.86
Cash payments for future contracts, forward contracts, option contracts and swap contracts		
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
Dividends received		
Interest received		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) investing activities	**-538.84**	**-360.78**
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		
Payments from changes in ownership interests in subsidiaries		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from exercise of stock options		
Proceeds from issuing debentures notes bonds etc		
Proceeds from borrowings	50.00	0.00
Repayments of borrowings		
Payments of finance lease liabilities		
Payments of lease liabilities		
Dividends paid		
Interest Paid		
Income taxes paid (refund)		
Other inflows (outflows) of cash		
Net cash flows from (used in) financing activities	**50**	**0**
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	**-80.58**	**60.34**
Cash and cash equivalents cash flow statement at beginning of period	88.39	28.05
Cash and cash equivalents cash flow statement at end of period	**7.81**	**88.39**

For EQUILATERAL ENTERPRISES LIMITED

PRATIK SHARADKUMAR MEHTA

Digitally signed by PRATIK SHARADKUMAR MEHTA
Date: 2026.11.13 14:08:09 +05'30'

PRATIK SHARADKUMAR MEHTA
Managing Director
DIN: 06902637

Date: 13th November, 2026
Place of signing : SURAT

EQUILATERAL ENTERPRISES LIMITED (FORMALY KNOWN AS SURYA INDUSTRIAL CORPORATION LIMITED)

REGD. OFFICE :C-273, Sector-63, , Noida, Uttar Pradesh, 201301

CIN: L36912UP1988PLC010285

Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2026

	Amount in Lakhs	
Particulars	**As at Current Half Year Ended**	**As at Previous Year Ended**
	30.09.2026	**31.03.2026**
	(Unaudited)	**(Audited)**
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	38.77	41.91
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intengible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financials Assets-		
(i) Investments	5.41	5.41
(ii) Trade Receivables		
(iii) Loans	3360.46	2822.69
(iv) Other(to be specified)		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
TOTAL NON CURRENT ASSETS	**3404.64**	**2870.01**
Current Assets		
(a) Inventories	1320.00	1427.00
(b) Financials Assets		
(i) Investments		
(ii) Trade receivables	-2430.88	-2130.47
(iii) Cash and cash equivalents	7.81	88.38
(iv) Bank Balance other than (iii) above		
(v) Loans		
(vi) Otheres (to be specified)		
(c) Current tax Assets		
(d) Other current Assets	56.16	21.16
TOTAL CURRENT ASSETS	**-1046.91**	**-593.93**
TOTAL ASSETS	**2357.73**	**2276.08**
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	1233.17	1233.17
(b) Other Equity	-102.74	-112.54

Liabliaties		
Non -Current liabilites		
(a) Financials Liablities		
(i) Borrowings	103.28	53.28
(ii) Trade Payable		
(iii) Other Financial liablities (other than specified in item (b) to be specified		
(b) Provisions		
(c) Deffered Tax Liabilites (net)	0.37	0.37
(d) Other Non-Current Liablities		
TOTAL NON CURRENT LIABLITIES	**1234.08**	**1174.28**
Current Liablities		
(a) Financials Liablities		
(i) Borrowings		
(ii) Trade Payables	1091.30	1095.77
(A) total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other Financial liablities (other than specified in item (c) tobe specified		
(b) Other current liabilities	32.35	6.03
(c) Provisions		
(d) Current Tax Liabilities (net)		
TOTAL CURRENT LIABLITIES	**1123.65**	**1101.80**
TOTAL EQUITY AND LIABILITES	**2357.73**	**2276.08**

FOR EQUILATERAL ENTERPRISES LIMITED

PRATIK SHARADKUMAR MEHTA

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Date: 2026.11.13 14:07:12 +05'30'

PRATIK SHARADKUMAR MEHTA
Managing Director
DIN: 06902637

Date: 13th November, 2026
Place of signing : Surat

EQUILATERAL ENTERPRISES LIMITED (FORMALY KNOWN AS SURYA INDUSTRIAL CORPORATION LIMITED)
REGD. OFFICE :C-273, Sector-63, , Noida, Uttar Pradesh, 201301

CIN: L36912UP1988PLC010285

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

Amt. (In lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	755.61	1021.74	2465.40	1777.35	4097.9	5877.88
II. Other Income	22.49	17.49	15.00	39.98	30.22	145.92
III. Total Income (I +II)	**778.10**	**1039.23**	**2480.40**	**1817.33**	**4128.12**	**6023.80**
IV. Expenses						
Cost of Material Consumed						
Purchases of Stock-in-trade	387.60	1286.28	2191.19	1673.88	3740.56	6844.75
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	371.00	-264.00	168.50	107.00	232.18	-1017.82
Employee Benefits Expenses	4.18	4.72	3.27	8.90	5.57	11.79
Finance Costs						
Depreciation and amortisation expenses	2.10	2.09	0.28	4.19	0.35	4.78
Other Expenses:	7.99	5.56	102.18	13.55	118.4	156.28
Total Expenses (IV)	**772.87**	**1034.65**	**2465.42**	**1807.52**	**4097.06**	**5999.78**
V. Profit/(Loss) before exceptional items and tax (III- IV)	**5.23**	**4.58**	**14.98**	**9.81**	**31.06**	**24.02**
VI. Exceptional items						
VII. Profit/(Loss) before tax (V-VI)	**5.23**	**4.58**	**14.98**	**9.81**	**31.06**	**24.02**
VIII. Tax Expense						0.36
(1) Current tax						
(2) Deferred tax						0.36
(3) Previous Year Tax						
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	**5.23**	**4.58**	**14.98**	**9.81**	**31.06**	**23.66**
X. Profit/(Loss) from discontinued operations						
XI. Tax expense of discontinued operations						
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)						
XIII. Profit/(Loss) for the period (IX+XII)	**5.23**	**4.58**	**14.98**	**9.81**	**31.06**	**23.66**
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
(B) (i) Items that will be classified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)	**1233.17**	**1233.17**	**1233.17**	**1233.17**	**1233.17**	**1233.17**
XVII. Other Equity						
Reserves excluding Revaluation Reserves as per balance sheet						
XIX. Earnings per equity share (for continuing operation):						
(1) Basic	0.04	0.04	0.12	0.08	0.25	0.19
(2) Diluted	0.04	0.04	0.12	0.08	0.25	0.19
XX. Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						
XX. Earnings per equity share (for discontinued or Continuing operation):						
(1) Basic						
(2) Diluted						

Notes:

(1) The above results have been reviewed by Audit Committee thereafter approved by the Board of Directors at their meeting held on 13th November 2026.

(2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and haly year ended September 30, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.

(3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

(4) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

(5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification

(6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.

(7) The above financial results of the Company are available on the Company's website www.equilateral.in and also at www.bseindia.com.

FOR EQUILATERAL ENTERPRISES LIMITED

PRATIK SHARADKUMAR MEHTA Digitally signed by PRATIK SHARADKUMAR MEHTA Date: 2026.11.13 14:08:46 +05'30'

PRATIK SHARADKUMAR MEHTA
Managing Director
DIN: 06902637

Date: 13th November, 2026
Place of signing : SURAT

EQUILATERAL ENTERPRISES LIMITED

(Formerly Known as: Surya Industrial Corporation Limited)
CIN: L36912UP1988PLC010285
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Ph: 0261-3546252, E-mail: sicl1388@gmail.com Web: www.equilateral.in

To,
BSE Ltd.
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400 001

Scrip ID: EQUILATERA; Scrip Code: 531262

Sub: Submission of half yearly Disclosures on Related Party Transactions for a period from 1st April, 2026 to 31st September, 2026.

a) List of related parties where control exists and related parties with whom transactions have taken place and relationship		
Sr. No.	**Name of the Related Party**	**Relation**
1	Mr. Pratikkumar Sharadkumar Mehta	Managing Director
2	Mr. Kartik s Mehta	Director
3	Ms. Payal Mukeshbhai Jani	Chief Financial Officer
4	Mr. Anant Chourasia	Non-Executive - Independent Director
5	Mr. Tanay Ojha	Non-Executive - Independent Director
6	Ms. Honey Agarwal	Non-Executive - Independent Director
7	Ms. Alpi Jain	Company Secretary

Amt. in Rs.

a) List of related parties where control exists and related parties with whom transactions have taken place and relationship			**Nature of transaction (Loan /Sales/buy/intercorporate advance /investments**	**Op. balance**	**Value of transaction during the period 1st April to 31st September 2026**	**Closing balance**
Sr. No.	**Name of the Related Party**	**Relation**				
1	Mr. Kartik s Mehta	Director	Loan taken from director	22,797	0	22,797
2	Mr. Pratikkumar Sharadkumar Mehta	Managing Director		0	0	0
3	Ms. Payal Mukeshbhai Jani	Chief Financial Officer	Remuneration	0	95528	0
4	Mr. Anant Chourasia	Non-Executive - Independent Director	Sitting fees	0	0	0
5	Mr. Tanay Ojha	Non-Executive - Independent Director	Sitting fees	0	0	0
6	Ms. Honey Agarwal	Non-Executive - Independent Director	Sitting fees	0	0	0
7	Ms. Alpi Jain	Company Secretary	Remuneration	0	132000	0