



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: October 30, 2026

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

Dear Sir/ Madam,

Subject: Outcome of Board meeting held on today i.e., on October 30, 2026, in terms of Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e., on Friday, October 30, 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. Considered, approved & taken on record the Unaudited Standalone Financial Results of the Company along with Auditors' Limited Review Report as per provisions of Regulation 33 of the SEBI Listing Regulations for the Quarter and half year ended on September 30, 2026;
2. Considered and approved all other business as per agenda circulated.

You are kindly requested to take the same on records.

Thanking you.

Yours faithfully,

For, Loyal Equipments Limited

HEMABEN

RAMESHCHA

NDRA PATEL

Digitally signed by
HEMABEN
RAMESHCHANDRA
PATEL
Date: 2026.10.30
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Hema Rameshchandra Patel

Whole-Time Director

DIN: 10644176

Encl.: A/a



LOYAL equipments limited.

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Date: October 30, 2026

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

Dear Sir/ Madam,

Subject: Submission of Unaudited Standalone Financial Result of the Company for the Quarter and half year ended on September 30, 2026 along with Limited Review Report.

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

With reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone Financial Results of the Company for the Quarter and half year on ended September 30, 2026 along with Limited Review Report issued by Statutory Auditor of the Company.

You are kindly requested to take the same on records.

Thanking You.

Yours faithfully,

For, Loyal Equipments Limited

HEMABEN
RAMESHCHA
NDRA PATEL

Digitally signed by
HEMABEN
RAMESHCHANDRA PATEL
Date: 2026.10.30 19:18:20
+05'30'

Hema Rameshchandra 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

Independent Auditor's Review Report On The Quarterly & Half Yearly 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 & Half year ended September 30, 2026 (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: 26421544MLYRMA7475
Place: Dahegam
Date: 30.10.2026**

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

Statement of Unaudited Financial Results for the quarter & half year ended on September 30, 2026 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 31/03/2026
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	1192.90	1884.84	1361.23	3077.74	2494.41	7897.84
II	Other Income	8.44	11.29	24.41	19.73	49.23	99.47
III	Total Income (I+II)	1201.35	1896.12	1385.64	3097.48	2543.64	7997.31
IV	EXPENSES						
	Cost of Raw Material Consumed	573.48	894.08	1083.11	1467.56	1725.37	4807.32
	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	-37.27	251.53	-392.97	214.26	-445.16	-795.73
	Employee Benefit Expenses	201.25	191.64	172.06	392.89	372.46	857.37
	Finance Costs	42.78	37.97	19.98	80.75	45.96	178.91
	Depreciation & Amortization Expenses	73.10	80.52	59.99	153.62	119.46	273.97
	Other Expenses	228.81	269.82	275.29	498.63	456.42	1802.19
	Total expenses (IV)	1082.15	1725.55	1217.46	2807.71	2274.50	7124.03
V	Profit/(loss) before exceptional items and tax (III-IV)	119.20	170.57	168.18	289.77	269.14	873.28
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	119.20	170.57	168.18	289.77	269.14	873.28
VIII	Tax Expenses						
	1 Current Tax	26.80	38.53	33.63	65.33	50.45	192.55
	2 Deferred Tax	11.88	-5.60	9.70	6.28	-7.49	7.36
	3 Tax Related to Previous Year	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	80.52	137.64	124.85	218.16	226.17	673.37
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)	80.52	137.64	124.85	218.16	226.17	673.37
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	6.90
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-1.74
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising profit (Loss) and other comprehensive income for the period)	80.52	137.64	124.85	218.16	226.17	668.21
XVI	Paid up Equity Share Capital	1079.00	1079.00	1079.00	1079.00	1079.00	1079.00
XVII	Other Equity				4737.43	4234.66	4575.95
XVIII	Earnings per equity share (for continuing operation) :						

	(1) Basic	0.75	1.28	1.16	2.02	2.10	6.24
	(2) Diluted	0.75	1.28	1.16	2.02	2.10	6.24
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	0.75	1.28	1.16	2.02	2.10	6.24
	(2) Diluted	0.75	1.28	1.16	2.02	2.10	6.24

Notes:

1. 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 October 30, 2026.
2. 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.
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, 2026.
5. The Company does not have any subsidiary/associate/joint venture company(ies), as on September 30, 2026.
6. 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.
7. 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.
8. 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
Chairman and Managing Director
DIN: 02672297

Place: Dahegam, Gujarat
Date: October 30, 2026

LOYAL EQUIPMENTS LIMITED

CIN - L29190GJ2007PLC050607

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Statement of Assets & Liabilities as at September 30, 2026

Particulars	As at September 30, 2026 (Rs. In Lakhs)	As at March 31, 2026 (Rs. In Lakhs)
	Unaudited	Audited
ASSETS		
A. Non-Current Assets		
(i) Fixed Assets		
(a) Plant, Property and Equipment	2675.26	1523.62
(b) Right of Use Assets	430.25	452.89
(c) Capital Work-in-Progress	1222.34	1589.97
(d) Investment Properties	0.00	0.00
(e) Goodwill	0.00	0.00
(f) Other Intangible Assets	28.70	32.44
(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	11.91	211.33
(b) Trade Recievables	0.00	0.00
(c) Loans & Advances	233.68	209.45
(iii) Deferred Tax Assets (Net)	10.76	17.04
(iv) Other Non Current Assets	0.00	0.00
B. Current Assets		
(i) Inventories	2197.64	2840.14
(ii) Financial Assets		
(a) Current Investments	0.00	0.00
(b) Trade Recievables	993.33	1992.61
(c) Cash & Cash Equivalents	33.17	31.57
(d) Short Term Loans & Advances	83.99	57.08
(iv) Current Tax Assets (Net)	0.00	0.00
(v) Other Current Assets	149.68	326.31
TOTAL ASSETS	8070.70	9284.44
EQUITY AND LIABILITIES		
A. Equity		
(i) Equity Share Capital	1079.00	1079.00
(ii) Other Equity	4737.43	4575.95
Total Equity	5816.43	5654.95
B. Liabilities		
Non-Current Liabilities		
(i) Financial Liabilities		
(a) Long Term Borrowings	657.38	292.30
(b) Trade Payables		0.00
(c) Other Long Term Liabilities	420.81	437.87
(ii) Long Term Provisions	63.89	63.89
(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	399.51	1479.95
(b) Trade Payables		
Due to Micro, Small & Medium Enterprises	0.00	0.00
Due to Creditors Other than Micro, Small & Medium Enterprises	449.87	987.53
(c) Other Current Liabilities	237.56	353.79
(ii) Short Term Provisions	9.94	9.94
(iii) Current Tax Liabilities (Net)	15.33	4.22
TOTAL EQUITY AND LIABILITIES	8070.70	9284.44

For, Loyal Equipments Limited

Alkesh Rameshchandra Patel
Chairman and Managing Director
DIN: 02672297



Place: Dahegam, Gujarat
Date: October 30, 2026

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CIN - L29190GJ2007PLC050607

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

Particulars	Amount (Rs. In Lakhs) 30.09.2026	Amount (Rs. In Lakhs) 30.09.2025
Cash flows from operating activities		
Profit before taxation & Extraordinary items	289.77	269.14
Adjustments for:		
Depreciation	153.62	119.46
Adjustment on Account of Non-Cash Items/Prior Period Items	(56.68)	-
Rent Paid	(36.00)	(36.00)
Investment income	(3.75)	(49.23)
Finance Cost	80.75	45.96
Working capital changes:		
(Increase) / Decrease in trade and other receivables	999.28	1,763.67
(Increase) / Decrease in other current assets	176.63	(340.96)
(Increase) / Decrease in Short Term Loans & Advances	(26.91)	283.54
(Increase) / Decrease in inventories	642.50	(784.28)
Increase / (Decrease) in trade payables	(537.66)	417.91
Increase / (Decrease) in other current liabilities/Short Term Provisions	(96.60)	(780.63)
Cash generated from operations	1,584.95	908.58
Income taxes paid	(54.91)	(47.01)
Net cash from operating activities	1,530.04	861.57
Cash flows from investing activities		
Purchase of Fixed Assets	(911.24)	(1,307.11)
(Purchase)/Sale of Investments	199.42	(19.52)
Long terms loans & Advances Granted/Received	(24.23)	64.03
Investment Income	3.75	49.23
Net cash used in investing activities	(732.29)	(1,213.38)
Cash flows from financing activities		
Proceeds from Long Term Borrowings	365.08	63.57
Payment of Short-Term Borrowings	(1,080.44)	(426.85)
Payment of Finance Cost	(80.75)	(45.96)
Net cash used in financing activities	(796.12)	(409.24)
Net increase in cash and cash equivalents	1.62	(761.07)
Cash and cash equivalents at beginning of period	31.57	1,259.69
Cash and cash equivalents at end of period	33.17	498.61
Cash and cash equivalents comprise of		
Cash in Hand	20.94	20.75
Balance with Scheduled Banks	12.23	477.86

For, Loyal Equipments Limited


Alkesh Rameshchandra Patel
Chairman and Managing Director
DIN: 02672297



Place: Dahegam, Gujarat
Date: October 30, 2026