

EQUILATERAL ENTERPRISES LIMITED

(Formerly Known as: Surya Industrial Corporation Limited)

CIN: L36912UP1988PLC010285

Redg. Office: B-9, Industrial Estate, Partapur, Meerut- 250 103 (Uttar Pradesh)

Corp. Office: 801, Shubh Square Lal Darwaja Gotalawadi Main Rod, Next to New Flyover, Surat -395003

Ph: 0261-3546252, E-mail: sicl1388@gmail.com Web: www.equilateral.in

Date: 30/05/2025

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 01/2025-2026 Board Meeting held on
Today, Friday 30th May, 2025

Dear Sir/Madam,

We are pleased to inform you that the Board of Directors of Equilateral Enterprises Limited in their Meeting held on today i.e. 30th May 2025 commenced at 2.00 pm and concluded at 3.30 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. The Standalone Audited Financial Results of the Company for the quarter and Year ended 31st March, 2025, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Adopted the Standalone Auditors Report on the Audited Financial Results for the Quarter and Year ended 31st March, 2025.
3. Adopted the declaration regarding the Auditor's Report with unmodified opinion(s) pursuant to the Regulation 33(3)(d) of SEBI (LODR) Regulation, 2015.
4. Approved and appointed Mrs. Abhilasha Chaudhary, Proprietor of M/s. Abhilasha Chaudhary & Associates, Practicing Company Secretary as Secretarial Auditor of the Company F.Y. 2024-2025.

The Board further discussed that the appointment of Secretarial Auditor for a period of 5 years will be considered in their next Board Meeting.

We hope you will find it in order and request you to take the same on your records.

Yours Faithfully,

For Equilateral Enterprises Limited

PRATIK
SHARADKUMAR
MEHTA

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SHARADKUMAR MEHTA
Date: 2025.05.30 15:33:48
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Pratikkumar Sharadkumar Mehta
Managing Director
DIN - 06902637

EQUILATERAL ENTERPRISES LIMITED

(Formerly Known as: Surya Industrial Corporation Limited)

CIN: L36912UP1988PLC010285

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Date:30/05/2025

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

Ref.: Scrip Code- 531262

Sub: Submission of declaration as per Second proviso of the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Audited Financial Results 31.03.2025

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s SSRV & Associates, Chartered Accountants, Mumbai have expressed an-unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2024-2025.

Kindly take it for information and record

Thanking You.

Yours Faithfully,
For Equilateral Enterprises Limited

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MEHTA

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Date: 2025.05.30 15:34:09
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Pratikkumar Sharadkumar Mehta
Managing Director
DIN - 06902637

EQUILATERAL ENTERPRISES LIMITED**(Formerly Known as: Surya Industrial Corporation Limited)****CIN: L36912UP1988PLC010285****Redg. Office: B-9, Industrial Estate, Partapur, Meerut- 250 103 (Uttar Pradesh)****Corp. Office: 801, Shubh Square Lal Darwaja Gotalawadi Main Rod, Next to New Flyover, Surat -395003****Ph: 0261-3546252, E-mail: sic11388@gmail.com Web: www.equilateral.in****Date:30/05/2025**

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

Ref.: Scrip Code- 531262**Sub: -Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHSCPODI/CIR/2023/172 to be October 19, 2023 related to Large Corporates**

Dear Sir/ Madam,

With reference to captioned subject, as required we are providing the following details of company along with the Annual Financial Results being filed with stock exchange for the Financial Year ending March 31, 2025.

Sr.No	Particulars	Amount
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	-
2	outstanding Qualified Borrowings at the end of the financial year (Rs. In crores)	-
3	Highest credit rating of the company relating to the unsupported bank< borrowings or plain vanilla bonds, which have no structuring/support-built in	-
4	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	-
5	Borrowings by way of issuance of debt securities during nil the year (Rs. In Crores)	-

Please take the same on your record and acknowledge the receipt of the same

Thanking You.

Yours Faithfully,
For Equilateral Enterprises Limited

PRATIK
SHARADKUMAR
MEHTA

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SHARADKUMAR MEHTA
Date: 2025.05.30 15:34:23
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Pratikkumar Sharadkumar Mehta
Managing Director
DIN – 06902637

EQUILATERAL ENTERPRISES LIMITED**(Formerly Known as: Surya Industrial Corporation Limited)****CIN: L36912UP1988PLC010285****Redg. Office: B-9, Industrial Estate, Partapur, Meerut- 250 103 (Uttar Pradesh)****Corp. Office: 801, Shubh Square Lal Darwaja Gotalawadi Main Rod, Next to New Flyover, Surat -395003****Ph: 0261-3546252, E-mail: sicl1388@gmail.com Web: www.equilateral.in****Date:30/05/2025**

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

Ref.: Scrip Code- 531262**Sub: Submission of yearly Disclosures on Related Party Transactions for a period from 1st April, 2024 to 31st March, 2025.**

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	PAYAL MUKESHBHAI JANI	CFO
2	KHYATI MISHRA	Company Secretary (Resigned upto 30.09.2024)
3	ALPI JAIN	Company Secretary (Appointment W.E.F. 04.01.2025)
4	KARTIK SHARADKUMAR MEHTA	Executive Director
5	PRATIKKUMAR SHARADKUMAR MEHTA	Managing Director

Related Parties transactions

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y. 2024-25 (1/04/2024 till 31/03/2025)
1	PAYAL MUKESHBHAI JANI	Salary to CFO	1,57,309
2	KARTIK SHARADKUMAR MEHTA	Rent expense	1,20,000
3	KHYATI MISHRA	Salary to Company Secretary	45,577

Please take the same on your record and acknowledge the receipt of the same

Thanking You.

Yours Faithfully,**For Equilateral Enterprises Limited**

PRATIK
SHARADKUMAR
MEHTA

Digitally signed by PRATIK
SHARADKUMAR MEHTA
Date: 2025.05.30 15:34:37
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Pratikkumar Sharadkumar Mehta**Managing Director****DIN – 06902637**

Independent Auditor's Report on Audit of Quarterly and Annual 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) Regulation 2015

To
The Board of Directors,
Equilateral Enterprises Limited
B-9, Industrial Estate Partapur, Meerut,
Uttar Pradesh- 250103

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Equilateral Enterprises Limited (Formally Known as Surya Industrial Corporation Limited)** (herein after referred to as 'the Company') for the quarter ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing regulation").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- (i) are presented in accordance with the requirements of regulation 33 and Regulation 52 read with regulation 63(2) of the listing Regulation in this regards; and
- (ii) give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, the profit and total comprehensive income and its cash flows for the year ended on that date.

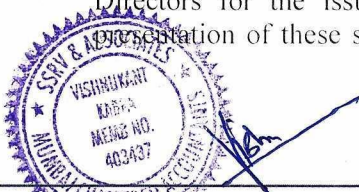
Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standard on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Board of Directors' Responsibilities for the Standalone Financial Statements

This Statement, which is responsibility of the Company's Management and has been approved by the Board of Directors for the issuance. The Company's Board of Directors are responsible for the preparation & presentation of these standalone financial statements that give a true and fair view of the financial position,



financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India and in compliance with Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

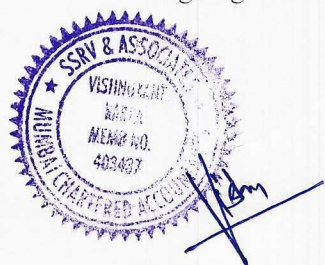
The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the statement 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 standalone financial statements.

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 standalone financial statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 standalone financial statements 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 statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in:

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The Statement include the result for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial Year and published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For S S R V & Associates
Chartered Accountants
Firm Reg.No. 115901W



Vishnu Kant Kadam
Partner

M. No.: 403437

Place.: Mumbai

Date.: 30th May, 2025

UDIN: 25403437BMIOSM5748

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

REGD. OFFICE : B-9, Industrial Estate, Partapur, Meerut, Uttar Pradesh-250103

Statement of Standalone Audited Financial Results for the Year Ended March 31, 2025

Statement of Standalone Audited Financial Results for the Year Ended March 31, 2025

All amounts are Rs. In Lakhs unless otherwise stated

Sr.No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1	Income from operations					
	a) Net Sales/ Income from operations	535.81	721.06	813.63	1,512.74	1,143.30
	b) Other Operating Income	-	-	-	-	-
	c) Other Non-Operating Income	76.58	15.36	117.95	127.27	122.91
	Total Income from operations	612.39	736.42	931.58	1,640.01	1,266.23
2	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchase of Traded Goods	674.64	649.01	1,100.89	1,734.62	1,441.15
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(136.68)	63.59	(182.99)	(210.44)	(192.00)
	d) Employee benefits expense	27.51	6.50	1.12	38.21	4.48
	e) Depreciation and amortization expense	0.11	-	-	0.11	-
	f) Selling expenses	-	-	-	-	-
	g) Other expenses	38.45	2.45	6.37	59.28	10.28
	h) Finance Cost	-	-	-	-	-
	Total expenses (a to f)	604.03	721.55	925.39	1,621.78	1,263.91
3	Profit before exceptional items and tax (1-2)	8.36	14.87	6.19	18.23	2.32
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3-4)	8.36	14.87	6.19	18.23	2.32
6	Tax expense					
	i) Current Tax	-	-	-	-	-
	ii) Deferred Tax	0.01	-	-	0.01	-
7	Net Profit after Tax (5-6)	8.35	14.87	6.19	18.22	2.32
8	Other comprehensive income	-	-	-	-	-
9	Total comprehensive income (7+8)	8.35	14.87	6.19	18.22	2.32
10	Paid up equity share capital	1233.17	1233.17	1233.17	1233.17	1233.17
11	Earnings Per Share					
	Basic	0.07	0.12	0.05	0.15	0.02
	Diluted	0.07	0.12	0.05	0.15	0.02

Notes:

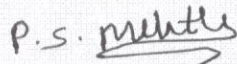
- (1) The above results have been reviewed by Audit Committee meeting held on 30th May 2025 and thereafter approved by the Board of Directors at their meeting held on 30th May 2025.
- (2) The Statutory Auditors have carried out Audited financial results of the Company for the year and quarter ended March 31, 2025 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 and www.nseindia.com and www.msecl.in

For EQUILATERAL ENTERPRISES LIMITED

P.S. Mehta
PRATIK SHARADKUMAR MEHTA
 Designation: Managing Director
 DIN: 06902637

Place: SURAT
 Date: 30th May, 2025



EQUILATERAL ENTERPRISES LIMITED (FORMALLY KNOWN AS SURYA INDUSTRIAL CORPORATION LIMITED) CIN: L36912UP1988PLC010285 Statement of Audited Standalone Assets and Liabilities for the year ended March 31, 2025 All amounts are Rs. In Lakhs unless otherwise stated		
Particulars	As at 31-03-25 Audited	As at 31-03-24 Audited
A ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	0.77	-
(b) Capital Work-in-process	-	-
(c) Financial assets	-	-
(d) Investments	5.41	5.41
(e) Loans	-	-
(f) Other financial assets	-	-
(g) Other non-current assets	2,507.82	1,872.58
Total Non-current Assets	2,514.00	1,877.99
2 Current assets		
(a) Inventories	409.18	198.74
(b) Financial assets		
(i) Cash and cash equivalents	4.75	0.07
(ii) Bank balances other than cash and cash equivalents	23.30	9.02
(iii) Loans and advances	-	-
(iv) Trade Receivables	(937.99)	186.70
(v) Other current assets	24.73	23.89
Total Current Assets	(476.03)	418.41
TOTAL - ASSETS	2,037.97	2,296.40
B EQUITY AND LIABILITIES		
1 Equity		
(a) Share Capital	1,233.17	1,233.17
(b) Other equity	(126.76)	(144.98)
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	1,106.41	1,088.19
2. Share application money pending allotment	-	-
3. Minority interest	-	-
4. Non-current liabilities		
(a) Financial Liabilities		
(i) Long Term Borrowings	53.28	38.28
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	0.01	-
(d) Other non-current liabilities	-	-
Total Non-current Liabilities	53.29	38.28
5. Current liabilities		
Financial Liabilities		
(a) Borrowings	-	-
(b) Trade payables	871.95	1,156.76
(c) Other Financial liabilities	5.54	1.03
Provisions	0.78	12.14
Other current liabilities	-	-
Total Non-current Liabilities	878.27	1,169.93
TOTAL - EQUITY AND LIABILITIES	2,037.97	2,296.40
For EQUILATERAL ENTERPRISES LIMITED  PRATIK SHARADKUMAR MEHTA Designation: Managing Director DIN: 06902637 Place: Surat Date: 30th May, 2025		



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

CIN: L36912UP1988PLC010285

Statement of Audited Standalone Cash Flow for the Year Ended March 31, 2025

All amounts are Rs. In Lakhs unless otherwise stated

	Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax	18.23	2.32
	Adjustment for:		
	(a) Depreciation Provision	-	-
	(b) Finance cost	-	-
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	18.23	2.32
	Adjustment for:		
	(a) (Increase)/Decrease in Inventories	-210.44	(191.99)
	(b) (Increase)/Decrease Trade and Other Receivables	1124.69	(216.93)
	(c) (Increase)/Decrease in Trade Payables	-284.81	486.06
	(d) Increase / (Decrease) in Other Current Liabilities & Provisions	-11.36	(14.01)
	(f) Increase / (Decrease) in Other Financial Liabilities	4.51	(31.16)
	(g) Increase / (Decrease) in deferred tax liabilities	-	-
	(f) (Increase)/Decrease in other & non current Assets	-635.24	(29.64)
	(h) Increase /(Decrease) in Short Term Borrowings	-	-
	(i) (Increase)/Decrease in other current Assets	-0.84	(0.27)
	CASH GENERATED FROM OPERATING ACTIVITIES	4.74	4.39
	Less:		
	(a) Deferred Tax	-	-
	(b) Income Tax	-	-
	NET CASH FLOW FROM OPERATING ACTIVITIES	-	-
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(a) (Purchase)/ sale of Fixed Assets	(0.77)	-
	(b) Purchase of Investments	-	-
	(c) Loans and Advances given/ repaid (Net)	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	(0.77)	-
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	(a) Increase / (Decrease) in long term borrowing	15.00	0.00
	(b) (Increase)/Decrease in others	-	0.00
	NET CASH FLOW FROM FINANCING ACTIVITIES	15.00	0.00
	Net Increase (Decrease) in Cash	18.97	4.39
	Opening Balance of Cash & Cash Equivalents	9.09	4.70
	Closing Balance of Cash & Cash Equivalents	28.06	9.09
D.	Cash and Cash equivalents comprise of		
	Cash on hand	4.75	0.07
	Balances with banks		
	In current accounts	23.30	9.02
	Total	28.06	9.09

For EQUILATERAL ENTERPRISES LIMITED

P.S. Mehta

PRATIK SHARADKUMAR MEHTA
Designation: Managing Director
DIN: 06902637

Place: Surat
Date: 30th May, 2025

