

EQUILATERAL ENTERPRISES LIMITED

(Formerly Known as: Surya Industrial Corporation Limited)

CIN: L36912UP1988PLC010285

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

Corp. Office: 801, Shubh Square, Lal Darwaja-Gotalawadi Main Road, Next to New Flyover, Surat 395008

Ph: 9898641575, E-mail: sicl1388@gmail.com, Website: www.equilateral.in

Date: 06.02.2025

To,
Head Listing Compliance,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Security Code: 531262

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We would like to inform that the Board of Directors in their meeting held today i.e. **Thursday, February 06, 2025** (commenced at **03:00 P.M** and concluded at **04:15 P.M.**) has approved inter alia, to consider and take on record the following matters:

1. The **Unaudited Standalone Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended December 31, 2024. **(Copy enclosed)**
2. Took note of **Limited Review Report** of Statutory Auditor on the aforesaid Unaudited Standalone Financial Results as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended December 31, 2024. **(Copy enclosed)**

Kindly take the above information on your records.

Thanking you,

Yours Sincerely,

For Equilateral Enterprises Limited

(Formerly Known as Surya Industrial Corporation Limited)

PRATIK
SHARADKU
MAR MEHTA

Digitally signed by PRATIK SHARADKUMAR MEHTA
DN: c=IN, ou=Personal, postalCode=395007, st=Gujarat, SERIALNUMBER=9898641575, email=SICL1388@GMAIL.COM, ABF1DE06E83F1E1B84C269E25253D80
C, CN=PRATIK SHARADKUMAR MEHTA
Reason: I am the author of this document
Location:
Date: 2025.02.06 16:39:09+05'30'
Foxit PDF Reader Version: 12.1.3

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, 31st December 2024 (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 SSRV and Associates

Chartered Accountants

Firm Reg. No.: 1357



Vishnu Kant Khar

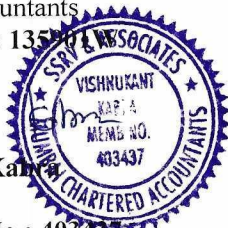
Partner

Membership No.: 403437

Place: Mumbai

Date: 6th February 2025

UDIN: 25403437BMINVI7010



Quarterly Integrated Filing (Financial)

A. Financial Results

EQUILATERAL ENTERPRISES LIMITED

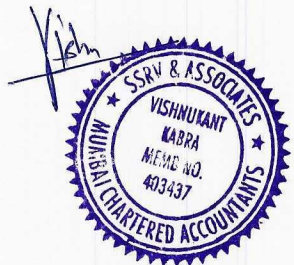
(FORMALLY KNOWN AS SURYA INDUSTRIAL CORPORATION LIMITED)

Registered Office : B-9, Industrial Estate, Partapur, Meerut, Uttar Pradesh-250103

CIN: L36912UP1988PLC010285

Statement of Standalone Unaudited Financial Results for the Quarter ended December 31, 2024

Particulars	Amt. (In lakhs)					
	Quarter Ended			Nine Months Ended		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	721.06	122.47	271.17	976.94	329.67	1143.30
II. Other Income	15.36	10.00	1.24	50.68	4.98	122.93
III. Total Income (I +II)	736.42	132.47	272.41	1027.62	334.65	1266.23
IV. Expenses						
Cost of Material Consumed						
Purchases of Stock-in-trade	649.01	257.03	281.68	1059.98	340.26	1441.15
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	63.59	-141.55	-6.30	-73.76	-9.01	-192.00
Employee Benefits Expenses	6.50	3.00	1.12	10.70	3.36	4.48
Finance Costs						
Depreciation and amortisation expenses						
Other Expenses	2.45	11.27	0.98	20.83	3.91	10.28
Total Expenses (IV)	721.55	129.75	277.49	1017.75	338.52	1263.91
V. Profit/(Loss) before exceptional items and tax (III- IV)	14.87	2.72	-5.08	9.87	-3.86	2.32
VI. Exceptional items						
VII. Profit/(Loss) before tax (V-VI)	14.87	2.72	-5.08	9.87	-3.86	2.32
VIII. Tax Expense						
(1) Current tax						
(2) Deferred tax						
(3) Previous Year Tax						
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	14.87	2.72	-5.08	9.87	-3.86	2.32
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)	14.87	2.72	-5.08	9.87	-3.86	2.32
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)	14.87	2.72	-5.08	9.87	-3.86	2.32
XVI. Paid-up Equity Capital (Face Value of Rs. 10 each)	1233.17	1233.17	1233.17	1233.17	1233.17	1233.17
XVII. Other Equity						
XVIII. Earnings per equity share (for continuing operation):						
(1) Basic	0.12	0.02	-0.04	0.08	-0.03	0.02
(2) Diluted	0.12	0.02	-0.04	0.08	-0.03	0.02
XIX. Earnings per equity share (for discontinued operation):						
(1) Basic						
(2) Diluted						
XX. Earnings per equity share (for discontinued & continuing operations)						
(1) Basic						
(2) Diluted						



Notes:

- (1) The above results have been reviewed by Audit Committee meeting held on 6th February 2025 and thereafter approved by the Board of Directors at their meeting held on 6th February 2025
- (2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter ended December 31, 2024 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.msei.in

Date: 06/02/2025
Place : SURAT

FOR EQUILATERAL ENTERPRISES LIMITED

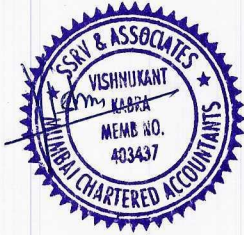
PRATIK
SHARADKUMAR
MEHTA



PRATIK SHARADKUMAR MEHTA

Designation: Managing Director

DIN: 06902637



EQUILATERAL ENTERPRISES LIMITED

(Formerly Known as: Surya Industrial Corporation Limited)

CIN: L36912UP1988PLC010285

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

Corp. Office: 801, Shubh Square, Lal Darwaja-Gotalawadi Main Road, Next to New Flyover, Surat 395008

Ph: 9898641575, E-mail: sicl1388@gmail.com, Website: www.equilateral.in

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	0.00
B.	Of the total amount outstanding, amount	0.00
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0.00
B.	Of the total amount outstanding, amount	0.00
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0.00

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) –Not Applicable

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

Thanking you,

Yours Sincerely,

For Equilateral Enterprises Limited

(Formerly Known as Surya Industrial Corporation Limited)

PRATIK SHARADKUMAR MEHTA
SHARADKUMAR MEHTA
AR MEHTA

Digitally signed by PRATIK SHARADKUMAR MEHTA
DN: cn=Pratik, o=Equilateral Enterprises Limited, ou=Equilateral Enterprises Limited, email=sicl1388@gmail.com, c=IN
c=Pratik, o=Equilateral Enterprises Limited, ou=Equilateral Enterprises Limited, email=sicl1388@gmail.com, c=IN
Reason: I am the author of this document
Date: 2025.02.06 16:41:14+05'30'
Font: PDF Reader Version: 1.2.1.3

Pratikkumar Sharadkumar Mehta

Managing Director

DIN: 06902637