

# **BHURA & COMPANY**

**CHARTERED ACCOUNTANTS**

8, GANESH CHANDRA AVENUE,

1<sup>ST</sup> FLOOR, SUITE NO. 6

**Kolkata- 700 013**

Phone: 2236 - 2134

2237 - 9430

## **TO WHOMSOEVER IT MAY CONCERN**

We have reviewed the accompanying statement of audited financial results of **EQUINOX CO LTD** for the period ended on **30<sup>th</sup> September, 2012** except for the disclosure regarding Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This Statement is the Responsibility of Companies Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagement to Review Financial Statements 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the informed required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date: 12.11.2012**

**Place: Kolkata**

**For, BHURA & COMPANY**

**Chartered Accountants**

**Firm Registration No. 320079E**

**Sd/-**

**(ANANT BARADIA)**

**Partner**

**Membership No: 304855**

# EQUINOX CO LTD

REGD OFFICE - 3 CLIVE ROW, KOLKATA, WEST BENGAL- 700001

## Part 1

### Statement of Unaudited Results for the Quarter and Three Months ended 30th September 2012

Particulars	Three months ended					Accounting year ended 31.03.2012 (audited)
	30.09.2012	30.06.2012	30.09.2011	Sixmonths ended		
	(unaudited)	(unaudited)	(unaudited)	30.09.2012	30.09.2011	
1 Income from Operations						
a. Net Sales(net of excise duty)						
b. Other Operating Income						
<b>Total</b>						
2 Expenses						
a Change in inventories of finish goods						
b. Employees Benefit Expenses						
c. Other Expenses	11,660.00	9,080.00	30,702.00	20,740.00	55,742.00	1,02,838.00
d. Depreciation and Amortisation expenses	5,244.00	5,017.00	21,445.00	10,261.00	50,267.00	1,03,879.00
<b>Total</b>						3,432.00
3 Profit from Operations before Other Income, Finance Cost and Exceptional	16,904.00	14,097.00	52,147.00	31,001.00	1,06,009.00	2,10,149.00
4 Other Income	(16,904.00)	(14,097.00)	(52,147.00)	(31,001.00)	-	-
5 Profit before Finance Cost and Exceptional Items	204.05	86.03	250.50	290.08	(1,06,009.00)	(2,10,149.00)
6 Finance Cost	(16,699.95)	(14,010.97)	(51,896.50)	(30,710.92)	(1,05,758.50)	2,46,398.00
7 Profit after Finance Cost but before Exceptional Items						36,249.00
8 Exceptional Items	(16,699.95)	(14,010.97)	(51,896.50)	(30,710.92)	(1,05,758.50)	622.00
9 Profit/(Loss) before Tax						35,627.00
10 Tax Expense-Current Year	(16,699.95)	(14,010.97)	(51,896.50)	(30,710.92)	(1,05,758.50)	
Previous Year						35,627.00
11 Net Profit /Loss from Ordinary Activities after Tax			1,302.00			11,010.00
12 Extraordinary Items (net of tax expense)	(16,699.95)	(14,010.97)	(53,198.50)	(30,710.92)	1,302.00	1,302.00
13 Net Profit /Loss					(1,07,060.50)	23,315.00
14 Paid Up Share Capital	(16,699.95)	(14,010.97)	(53,198.50)	(30,710.92)		
(Equity Shares of Rs. 10 each)	24,95,000.00	24,95,000.00	24,95,000.00	24,95,000.00	(1,07,060.50)	23,315.00
15 Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year					24,95,000.00	24,95,000.00
16 Earnings Per Share						21,05,726.00
a. Basic before extraordinary items						
b. Diluted before extraordinary items	(0.07)	(0.06)	(0.21)	(0.13)	(0.45)	0.09
17 Public Shareholding	(0.07)	(0.06)	(0.21)	(0.13)	(0.45)	0.09
a. No. of Shares held	125950	125950	125950	125950	249500	249500
b. Percentage of Shareholding	50.48	50.48	50.48	50.48	100%	100%
18 Promoter & Promoter group Shareholding						
a. Pledged/Encumbered						
No. of Shares held	0	0	0	0	0	0
Percentage of Shareholding	0	0	0	0	0	0
b. Non Pledged/Non Encumbered						
No. of Shares held	0	0	0	0	0	0
Percentage of Shareholding	123550	123550	123550	123550	0	0
	49.52	49.52	49.52	49.52	0%	0%

### EQUINOX CO LTD

PARTICULARS	STANDALONE	
	As at current half year end	As at previous year end
	30.09.2012 (Unaudited)	30.03.2012 (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
Share Capital	24,95,000	24,95,000
Reserves and Surplus	21,29,040	21,29,041.00
<b>Current Liabilities</b>		
Short Term Borrowings		
Trade Payables		
Other Current Liabilities	5,618	1,15,582.00
Short Term Provisions	9,337	9,337.00
<b>Total</b>	<b>46,38,995</b>	<b>47,48,960</b>
<b>II. ASSETS</b>		
<b>Non-Current assets</b>		
Fixed Assets-Tangible Assets	11,131.00	11,131.00
Non Current Investments	78,101.00	78,101.00
Long Term Loans & Advances		
<b>Current assets</b>		
Inventories		987.00
Cash and Cash equivalents	15,066	1,08,741.00
Short Term Loans & Advances	45,50,000	45,50,000.00
Other Current Assets	(46,013)	
P & L A/c	30,710	
<b>Total</b>	<b>46,38,995</b>	<b>47,48,960</b>



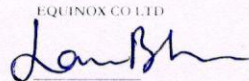
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	PARTICULARS	Quarter Ended on September 30, 2012
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

**NOTE:**

- 1 The above results were reviewed by the audit committee and recommended for approval of the Board and Approved by the Board at the Meeting Held on November 12, 2012
- 2 The Statutory Auditor of the Company have conducted a "Limited Review" of the above financial statements.
- 3 The Previous periods/Year's figures have been regrouped/re arranged wherever considered necessary.

Date: 12.11.2012  
Place: Kolkata

EQUINOX CO. LTD  
  
 DIRECTOR

