

BHURA & COMPANY

CHARTERED ACCOUNTANTS

8, GANESH CHANDRA AVENUE,

1ST FLOOR, SUITE NO. 6

Kolkata- 700 013

Phone: 2236 - 2134

2237 - 9430

TO WHOMSOEVER IT MAY CONCERN

We have reviewed the accompanying statement of unaudited financial results of **EQUINOX CO LTD** for the period ended on **31st December, 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: 11.02.2013

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 31st December 2012

	Particulars	Three months ended			Nine months ended		Accounting year ended 31.03.2012 (audited)
		31.12.2012 (unaudited)	30.09.2012 (unaudited)	31.12.2011 (unaudited)	31.12.2012 (unaudited)	31.12.2011 (unaudited)	
1	Income from Operations						
	a. Net Sales(net of excise duty)						
	b. Other Operating Income						
	Total						
2	Expenses						
	a. Change in inventories of finish goods						
	b. Employees Benefit Expenses	20,054.00	11,660.00	54,110.00	40,794.00	1,09,852.00	1,02,838.00
	c. Other Expenses	7,981.41	5,244.00	18,167.00	18,242.41	68,434.00	1,03,879.00
	d. Depreciation and Amortisation expenses						3,432.00
	Total	28,035.41	16,904.00	72,277.00	59,036.41	1,78,286.00	2,10,149.00
3	Profit from Operations before Other Income, Finance Cost and	(28,035.41)	(16,904.00)	(72,277.00)	(59,036.41)	(1,78,286.00)	(2,10,149.00)
4	Other Income	875.00	204.00	1,169.00	1,165.08	1,419.50	2,46,398.00
5	Profit before Finance Cost and Exceptional Items	(27,160.41)	(16,700.00)	(71,108.00)	(57,871.33)	(1,76,866.50)	36,249.00
6	Finance Cost						622.00
7	Profit after Finance Cost but before Exceptional Items	(27,160.41)	(16,700.00)	(71,108.00)	(57,871.33)	(1,76,866.50)	35,627.00
8	Exceptional Items						
9	Profit/(Loss) before Tax	(27,160.41)	(16,700.00)	(71,108.00)	(57,871.33)	(1,76,866.50)	35,627.00
10	Tax Expense-Current Year						11,010.00
	Previous Year						1,302.00
11	Net Profit/Loss from Ordinary Activities after Tax	(27,160.41)	(16,700.00)	(71,108.00)	(57,871.33)	(1,78,168.50)	23,315.00
12	Extraordinary Items (net of tax expense)						
13	Net Profit/Loss	(27,160.41)	(16,700.00)	(71,108.00)	(57,871.33)	(1,78,168.50)	23,315.00
14	Paid Up Share Capital(Rs. In lakhs) (Equity Shares of Rs. 10 each)	24,95,000.00	24,95,000.00	24,95,000.00	24,95,000.00	24,95,000.00	24,95,000.00
15	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year						21,05,726.00
16	Earnings Per Share						
	a. Basic before extraordinary items	(0.11)	(0.07)	(0.29)	(0.23)	(0.71)	0.09
	b. Diluted before extraordinary items	(0.11)	(0.07)	(0.29)	(0.23)	(0.71)	0.09
17	Public Shareholding						
	a. No. of Shares held	125950	125950	125950	125950	125950	125950
	b. Percentage of Shareholding	50.48	50.48	50.48	50.48	50.48	50.48
18	Promoter & Promoter group Shareholding						
	a. Pledged/Encumbered						
	a. No. of Shares held	0	0	0	0	0	0
	b. Percentage of Shareholding	0	0	0	0	0	0
	b. Non Pledged/Non Encumbered						
	a. No. of Shares held	123550	123550	123550	123550	123550	123550
	b. Percentage of Shareholding	49.52	49.52	49.52	49.52	49.52	49.52

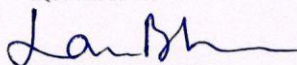
	PARTICULARS	Quarter Ended on December 31, 2012
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

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 February 11, 2013
- 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: 11.02.2013
Place: Kolkata

For and behalf of,
EQUINOX CO LTD


DIRECTOR

