



**LYNX MACHINERY AND COMMERCIALS LIMITED**  
Regd. Off : Warden House, 340 J. J. Road, Byculla, Mumbai 400 008.  
CIN: L29299MH1960PLC011870  
TEL: (91) 22 2302 7900 FAX : (91) 22 2307 7231  
Website : [www.lynxmachinery.com](http://www.lynxmachinery.com) Email : [cosec@lynxmachinery.com](mailto:cosec@lynxmachinery.com)

29<sup>th</sup> January, 2018

To,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai 400 001

Scrip Code No. 505320

Ref: Outcome of the Board Meeting held on 29<sup>th</sup> January, 2018

Sub: Submission of Un-audited financial results for the 3<sup>rd</sup> quarter and nine months ended December 31, 2017

Dear Sir,

We wish to inform you that The Board of Directors of the Company at their meeting held on 29<sup>th</sup> January, 2018 approved the Un-audited Financial Results of the Company for the 3<sup>rd</sup> quarter and nine months ended December 31, 2017, along with Limited Review Report.

Pursuant to Regulations 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, kindly find enclosed herewith the following for reference:

1. Un-audited Financial Results of the Company for the 3<sup>rd</sup> quarter ended December 31, 2017, along with Limited Review Report.

The outcome is also available on our website [www.lynxmachinery.com](http://www.lynxmachinery.com) under Investors Relation section and also available on the website of the Stock Exchange at [www.bseindia.com](http://www.bseindia.com).

Kindly take this on record.

Thanking you.

Yours faithfully,  
For Lynx Machinery And Commercials Limited

Shashi Kumar Dujari  
Compliance Officer



# LYNX MACHINERY AND COMMERCIALS LIMITED

REGD OFFICE : WARDEN HOUSE, 340 J.J.ROAD BYCULLA, MUMBAI - 400 008

CIN: L29299MH1960PLC011870

TEL: (91) (22) 2302 7900 FAX (91) (22) 2307 7231

Website : www.lynxmachinery.com, Email : cosec@lynxmachinery.com

CO. CODE : 605320

## UNAUDITED FINANCIAL RESULTS (ESTIMATED) FOR THE 3RD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

(FIGURES IN THOUSANDS)

SR. NO	PARTICULARS	Quarter Ended			Nine Months Ended		YEAR ENDED 31.03.2017 Audited
		31.12.2017 Unaudited	30.09.2017 Unaudited	31.12.2016 Unaudited	31.12.2017 unaudited	31.12.2016 unaudited	
1	Revenue From Operation	0	0	0	0	0	0
2	Other Income	151	151	158	452	583	1602
3	Total (1 + 2)	151	151	158	452	583	1602
4	<b>EXPENSES</b>						
a)	Employees Benefit Expense	438	403	430	1247	1228	1767
b)	Finance Cost	69	33	32	109	109	181
c)	Depreciation and Amortisation Expense	32	23	214	78	642	856
d)	Other Expenses	1091	909	876	2690	2476	3946
	<b>Total Expenses</b>	1630	1368	1552	4124	4455	6750
5	<b>Loss before exceptional items (3-4)</b>	-1479	-1217	-1394	-3672	-3672	-5148
6	Exceptional Items	0	0	0	0	0	0
7	<b>Profit(+)/Loss(-) from ordinary Activities before Tax (5-6)</b>	-1479	-1217	-1394	-3672	-3672	-5148
8	Tax Expenses	0	0	0	0	0	0
a)	Current Tax	0	0	0	0	0	0
b)	Deferred Tax	0	0	0	0	0	-155
9	<b>Net Profit(+)/Loss (7-8)</b>	-1479	-1217	-1394	-3672	-3672	-4993
10	Other Comprehensive Income / Loss (net of tax)						
a)	Items that will not be reclassified to profit & loss account	91	56	20	-670	-879	0
b)	Items that will be reclassified to profit & loss account						
11	<b>Total Loss after Comprehensive Income (after tax) (9-10)</b>	-1388	-1161	-1374	-4342	-4751	-4993
12	Paid up Equity Share Capital (Face Value Rs.10/- per Share)	6000	6000	6000	6000	6000	6000
13	Earning per Share (of rs.10/- each) (not annualised)						
a)	Basic & Diluted	(2.47)	(2.03)	(2.32)	(6.12)	(6.45)	(8.32)

**NOTES:**

1. In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 the above results for the quarter ended December 31, 2017 have been reviewed and recommended by the Audit Committee of Directors and subsequently approved by the Board of Directors at their respective meetings held on 29th January, 2018.

2. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April 2017, and accordingly, these financials statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India

3) This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.

4. The figures for the previous period have been regrouped / reclassified / restated wherever necessary in order to make them comparable with figures for the period ended December 31, 2017.

5 Reconciliation of Net Loss as previously reported on account of transition from the previous Indian GAAP to Ind - As for the qtr ended 31.12.2016

Sr. No.	Particulars	Quarter Ended 31.12.2017	Quarter Ended 31.12.2016
a)	Loss under Previous Indian GAAP	-1479	-1394
b)	Unwinding of depreciation and amortisation due to recognition of assets	-	-
	Reclassification of net actuarial loss / Gain on defined obligation to other	-	-
c)	Comprehensive Income (OCI) / Expenditure.	91	20
d)	On account of other adjustments	-	-
	Deferred tax on above adjustments (net)	-	-
	Loss for the period under Ind AS	-1300	-1374

PLACE : MUMBAI  
DATE : 29.01.2018

ON BEHALF OF BOARD OF DIRECTORS  
FOR LYNX MACHINERY AND COMMERCIALS LTD.



PRADYUMNA JAJODIA  
DIRECTOR  
(DIN - 00138175)

CO. CODE : 505320

**EXTRACT OF STATEMENT OF RESULTS FOR THE  
 3RD QUARTER ENDED DECEMBER 31, 2017**

(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter Ended		Year Ended
		31.12.2017 UnAudited	31.12.2016 UnAudited	31.03.2017 Audited
1	Net Income from Sales/services	0	0	0
2	Other Income	151	158	1602
	<b>Total</b>	151	158	1602
3	Net Profit(+) / Loss(-) from ordinary Activities after Tax	-1479	-1394	-4993
4	Net Profit(+) / Loss(-) for the period after tax (after extra ordinary items)	-1479	-1394	-4993
5	Paid-Up Equity Share Capital (Face Value Rs.10/- Per Share)	6000	6000	6000
6	Reserve excluding revaluation reserves (as shown in the Balance Sheet of Previous Accounting Year)	0	0	10399
7	Earning Per Share (EPS) before extra ordinary items (of R.10/- each)			
a)	Basic	(2.47)	(2.32)	(8.32)
b)	Diluted	(2.47)	(2.32)	(8.32)
	Not Annualised			

**NOTES:**

The above is an extract of the detailed format of quarterly / Year ended Financial Results filed with the Stock exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of Quarterly / Year ended Financial Results are available on the BSE website ([www.bseindia.com](http://www.bseindia.com)) and on the company's website [www.lynxmachinery.com](http://www.lynxmachinery.com)

On behalf of the Board

PLACE : MUMBAI  
 DATE : 29.01.2018



*(Handwritten Signature)*

Pradyumna Jajodia  
 Director  
 (DIN - 00138175)

Arvind Patwari  
(Chartered Accountant)

A. Patwari & Co  
70, Diamond Harbour Road,  
Kolkata - 700 023  
Mobile: 9830605793  
Email: [patwariarvind@hotmail.com](mailto:patwariarvind@hotmail.com)

**Independent Auditor's Report on Limited Review of the Unaudited Financial Results of the  
Company for the Quarter ended 31<sup>st</sup> December, 2017**

To the Board of Directors  
**Lynx Machinery And Commercials Limited**  
340, J. J. Road, Byculla, Mumbai - 400 008

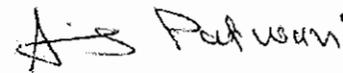
We have reviewed the accompanying statement of Unaudited Standalone financial results of **Lynx Machinery And Commercials Limited** ("the Company") for the quarter ended December 31, 2017 ("the statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAD/62/2016 dated July 5, 2016. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related interim financial information in accordance with the reorganisation 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We have conducted our review of the statement in accordance with the Standard on Review Engagement (ARE) 2410 "Review of Interim Financial Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone financial results prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 including the manner in which it is disclosed, or that it contains any material misstatement.

We have not reviewed the Ind AS compliant financial results and other financial information for the quarter and nine-months ended on December 31, 2016 and year ended on March 31, 2017 which have been presented by the Company based on the financial information compiled by the management.

For A. Patwari & Co.  
Chartered Accountants  
Firm Registration No. 326300E



A. Patwari

Membership No 065505

Place: Kolkata  
Dated : 29.01.2018

