LYNX MACHINERY AND COMMERCIALS LIMITED



Regd. Off: Warden House, 340 J. J. Road, Byculla, Mumbai 400 008. CIN: L29299MH1960PLC011870

PAN No: AAACL4374K GSTIN: 27AAACL4374K1Z9

TEL: (91) 22 2302 7900 FAX: (91) 22 2307 7231 Website: www.lynxmachinery.com Email: cosec@lynxmachinery.com

18th January, 2024

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

Scrip Code No. 505320

Dear Sir,

Sub: Outcome of Board Meeting held on 18th January 2024

We wish to inform you that The Board of Directors of the Company at their meeting held on 18th January 2024 to approved the Un-Audited Financial Results of the Company for the 3rd Quarter and 9 (nine) months ended 31st December 2023, 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 3rd Quarter and 9 (nine) months ended 31st December 2023, along with Limited Review Report.

The results have been approved in the meeting of the Board of Directors of the Company held today i.e. 18th January, 2024 which is commenced at 2.50 pm IST and concluded at 7.30 pm IST, and is also available on the website of the Stock Exchange at www.bseindia.com.

This is for your information and records.

Thanking you.

Yours faithfully,

For Lynx Machinery And Commercials Limited

Pradyumna Jajodia

Director

(DIN 00138175) Encl: as above

Place: Mumbai

A. Patwari & Co 70, Diamond Harbour Road, Kolkata - 700 023 Mobile: 9830605793

Email: patwariarvind@hotmail.com

Independent Auditor's Report on Limited Review of the Unaudited Financial Results of the Company for the Quarter ended 31st December, 2023

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, 2023 ("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 threunder 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 be disclosed, or that it contains any material misstatement.

Place: Kolkata Dated: 18.01.2024

UDIN: 24065505BKFTRB2295

For A. PATWARI & CO. Chartered Accountants F.R.N.:326300E

> Arvind Patwari Proprietor M. No. 065505



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CO. CODE: 505320

UNAUDITED FINANCIAL RESULTS FOR THE 3RD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(FIGURES IN LAKHS)

SR.		1	Quarter En	ded	Nine Months Ended		YEAR ENDED
NO	PARTICULARS	31.12.2023	30.09.2023	31.12.2022	31,12,2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	unaudited	unaudited	Audited
1	Revenue From Operation	Ü	Ü	U	Ü	U	Ó
2	Other Income	0	0	0.01	0	0.01	0.63
3	Total (1 + 2)	0	0	0.01	0	0.01	0.63
4	EXPENSES						
a)	Employees Benefit Expense	15.14	1.18	1.27	17.50	3.64	5.01
b)	Finance Cost	20.06	2.22	0.53	24.32	3.18	9.16
c)	Depreciation and Amortisation Expense	0.26	0.26	0.26	0.78	0.78	1.03
d)	Other Expenses	105.72	11.72	7.24	124.32	21.88	39.15
	Total Expenses	141.18	15.38	9.30	166.92	29.48	54.35
5	Loss before exceptional Items (3-4)	-141 18	-15.38	-9.29	-166,92	-29.47	-53 72
в	Exceptional Items	0	0	0	0	0	0
7	Profit(+)/Loss(-) from ordinary Activities before Tax (5,-6)	-141.18	~15.38	-9.29	166.92	-29.47	-53.72
8	Tax Expenses	U	U	O	Ü	0	0
a)	Current Tax	0	0	0	0	0	0
b)	Deferred Tax	0	0	0	00	00	0
	Net Profit(+)/Loss (7-8)	-141.18	-15.38	-9.29	-166.92	-29.47	-53.72
10	Other Comprehensive Income / Loss (net of tax)						
a)	Items that will not be reclassified to profit & loss account	1 0	0	0	4.96	1.01	0
h)	Items that will be reclassified to profit & loss account						
	Total Loss after Comprehensive Income (after tax) (9.10)	-141.18	-15.38	-9.29	-161,96	-28.46	-53.72
	Paid up Equity Share Capital (Face Vaue Rs.10/- per Share)	60	60	60	60	60	60
	Earning per Share (of rs 10/- each) (not annualised)	1					
a)	Basic & Diluted	(23.53)	(2.56)	(1.55)	(27.82)	(4.91)	(8.95)

Notes: Notes:

- 1 The above results have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under section 133 of the Companies Act 2013, read together with the Comapnies (Indian Accounting Standards) Rules, 2015
- The above results have been reviewed and recommended by the Audit Committee of Directors and susequently approved by the Board of Directors at their respective meetings held on 18.01.2024. The Statutory Auditors have carried out a limited review of the results.
- This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICALHence the question of disclosure of segment information does not arise.
- 4. The figures for the previous period have been regrouped / reclassified wherever necessary.

PLACE: MUMBAI DATE: 18.01.2024 ON BEHALF OF BOARD OF DIRECTORS FOR LYNX MACHINERY AND COMMERCIALS LTD.



PRADYUMNA JAJODIA DIRECTOR DIN - 00138175



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EXTRACT OF STATEMENT OF RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2023

(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter 31.12.2023 UnAudited	31.12.2022	Year Ended 31.03.2023 Audited
1	Total Income	0	01	63
	Total	0	01	63
•	Profit / (Loss) for the Period before Tax and exceptional Items	-14118	-929	-5372.36
3	Profit / (Loss) for the Period before Tax (after exceptional Items)	-14118	-929	-5372.36
4	Profit / (Loss) for the Period after Tax	-14118	-929	-5372,36
5	Total Profit / (Loss) after Comrehensive Income (after Tax)	-14118	-929	-5372.36
6	Paid-Up Equity Share Capital (Face Value Rs.10/- Per Share)	6000	6000	6000
7	Reserve - other Equity (excluding revaluation reserves (as shown in the Audited Balance Sheet of Previous Year)			-11269
8	Earning Per Share (EPS) before extra ordinary items (of R.10/- each)			
b)	Basic Diluted	(23.53) (23.53)		(8.95) (8.95)
	Not Annualised	<u> </u>	<u> </u>	

NOTES:

The above is an extract of the detailed format of quarterly / Year ended Finacial 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 is available on BSE website (www.bseindia.com) and on the company's website www.lynxmachinery.com

PLACE: MUMBAI DATE: 18.01.2024

Pradyumna Jajodia

behalf of the Board

Director DIN - 00138175

