



**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](http://www.lynxmachinery.com) Email : [cosec@lynxmachinery.com](mailto:cosec@lynxmachinery.com)

1<sup>st</sup> November, 2022

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 1<sup>st</sup> November 2022**

We wish to inform you that The Board of Directors of the Company at their meeting held on 1<sup>st</sup> November 2022 to approved the Un-Audited Financial Results of the Company for the 2<sup>nd</sup> Quarter and 6 (six) months ended 30th September 2022, 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 2<sup>nd</sup> Quarter and 6 (six) months ended 30<sup>th</sup> September 2022, along with Limited Review Report.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that Ms. Tanaya Tulsi Daryanani (DIN: 09192601), Independent Director has resigned as Independent Director w.e.f. 1<sup>st</sup> November 2022 and Ms. Tejal Nirav Shah has been appointed as Additional Director Independent w.e.f. 1<sup>st</sup> November 2022.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015 are given in Annexure A.

Thanking you.

**Yours faithfully,**  
**For Lynx Machinery And Commercials Limited**

  
**Pradyumna Jajodia**  
Director  
(DIN-00138175)  
Encl: as above



Place: Mumbai

Arvind Patwari  
(Chartered Accountant)

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 30<sup>th</sup> September, 2022**

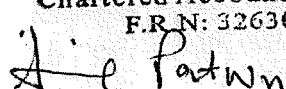
To the Board of Directors  
**Lynx Machinery And Commercials Limited**  
340, J. J. Road, Byculla, Mumbai – 400 008

We have reviewed the accompanying statement of Unaudited Standalone financial results of **Lynx Machinery And Commercials Limited** ("the Company") for the quarter ended September 30, 2022 ("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 to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Dated : 01.11.2022  
UDIN : 22065505BBPRQN3311

For A. PATWARI & CO.  
Chartered Accountant  
F.R.N: 326300E  
  
Arvind Patwari  
Proprietor  
M. No. 065505



# 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 : 505320

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

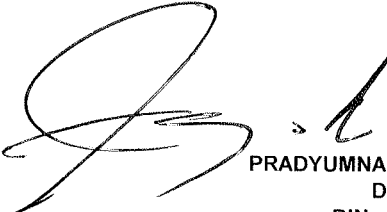
(FIGURES IN LAKHS)

SR. NO.	PARTICULARS	Three Months ended 30.09.2022	Three Months ended 30.06.2022	Corresponding Three Months ended in Previous Year 30.09.2021 Unaudited	Year to date figures for current Period ended 30.09.2022 unaudited	Year to date figures for Pervious Period ended 30.09.2021 unaudited	ACCOUNTING YEAR ENDED 31.03.2022
		Unaudited	Unaudited				Audited
1	Revenue From Operation	0	0	0	0	0	0
2	Other Income	0	0	0.18	0	0.24	53
3	<b>Total (1 + 2)</b>	<b>0</b>	<b>0</b>	<b>0.18</b>	<b>0</b>	<b>0.24</b>	<b>53</b>
4	<b>EXPENSES</b>						
a)	Employees Benefit Expense	1.23	1.14	1.71	2.37	3.34	6.76
b)	Finance Cost	1.39	1.26	1.29	2.65	2.42	4.80
c)	Depreciation and Amortisation Expense	0.26	0.26	0.26	0.52	0.52	1.03
d)	Other Expenses	6.65	7.99	11.05	14.64	16.36	52.32
	<b>Total Expenses</b>	<b>9.53</b>	<b>10.65</b>	<b>14.31</b>	<b>20.18</b>	<b>22.64</b>	<b>64.91</b>
5	<b>PROFIT (Loss) before exceptional Items (3-4)</b>	<b>-9.53</b>	<b>-10.65</b>	<b>-14.13</b>	<b>-20.18</b>	<b>-22.40</b>	<b>-11.91</b>
6	Exceptional Items	0	0	0	0	0	0
7	Profit(+)/Loss(-) from ordinary Activities before Tax (5 -6)	-9.53	-10.65	-14.13	-20.18	-22.40	-11.91
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	0
9	Net Profit(+)/Loss (7-8)	<b>-9.53</b>	<b>-10.65</b>	<b>-14.13</b>	<b>-20.18</b>	<b>-22.40</b>	<b>-11.91</b>
10	Other Comprehensive Income / Loss (net of tax)						
a)	Items that will not be reclassified to profit & loss account	0	1.01	0	1.01	0	0
b)	Items that will be reclassified to profit & loss account						
11	Total Loss after Comprehensive Income (after tax) (9-10)	<b>-9.53</b>	<b>-9.64</b>	<b>-14.13</b>	<b>-19.17</b>	<b>-22.40</b>	<b>-11.91</b>
12	Paid up Equity Share Capital (Face Value Rs. 10/- per Share)	60	60	60	60	60	60
13	Earning per Share (of rs. 10/- each) (not annualised)						
a)	Basic & Diluted	(1.59)	(1.78)	(2.36)	(3.36)	(3.73)	(1.98)

**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 Companies (Indian Accounting Standards) Rules, 2015.
2. The above results 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 01.11.2022. The Statutory Auditors have carried out a limited review of the results.
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 wherever necessary.

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



**PRADYUMNA JAJODIA  
DIRECTOR  
DIN - 00138175**

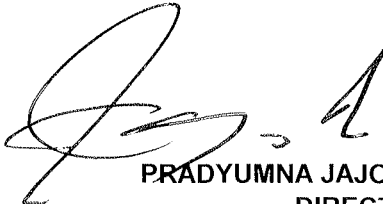
PLACE : MUMBAI  
DATE : 01.11.2022

**LYNX MACHINERY AND COMMERCIALS LIMITED**  
 REGD OFFICE : WARDEN HOUSE, 340 J.J.ROAD BYCULLA, MUMBAI - 400 008  
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CO. CODE : 505320

Amount in Rupees

Statement of Standalone Audited Assets and Liabilities		As at 30th September, 2022 (Un Audited)	As at 31st March, 2022 (Audited)
<b>A</b>	<b><u>ASSETS</u></b>		
1	<b><u>Non-Current Assets</u></b>		
	(a) Fixed Assets		
	- Tangible assets	633,795	685,453
	(b) Non-current investments	5,520,200	5,419,249
	(c) Long Term Loans And Advances	1,146,184	1,199,722
	<b>Sub-total - Non-current Assets</b>	<b>7,300,179</b>	<b>7,304,424</b>
2	<b><u>Current Assets</u></b>		
	(a) Inventories	-	-
	(b) Trade Receivables	2,445,169	5,518,443
	(c) Cash and Cash Equivalents	337,149	434,649
	(d) Short Term Loans and Advances	-	7,957
	(e) Other Current Assets	8,881,187	10,198,563
	<b>Sub-total - Current Assets</b>	<b>11,663,505</b>	<b>16,159,612</b>
	<b>TOTAL ASSETS</b>	<b>18,963,684</b>	<b>23,464,036</b>
<b>B</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
1	<b>Shareholder's Funds</b>		
	(a) Share Capital	6,000,000	6,000,000
	(b) Reserves and Surplus	(7,813,650)	(5,896,684)
	<b>Sub-total - Shareholder's funds</b>	<b>(1,813,650)</b>	<b>103,316</b>
2	<b><u>Non- Current Liabilities</u></b>		
	(a) Long Term Borrowings	8,191,795	9,041,795
	(b) Deferred Tax Liabilities (Net)	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>8,191,795</b>	<b>9,041,795</b>
3	<b><u>Current Liabilities</u></b>		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	12,585,539	14,318,925
	<b>Sub-total - Current Liabilities</b>	<b>12,585,539</b>	<b>14,318,925</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>18,963,684</b>	<b>23,464,036</b>

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



**PRADYUMNA JAJODIA**  
DIRECTOR  
DIN - 00138175

**LYNX MACHINERY AND COMMERCIALS LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2022**

(Rs in '00)

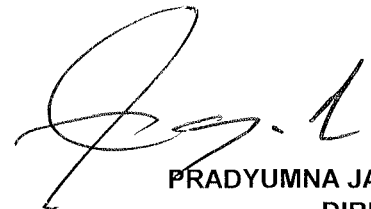
		<u>Year ended 31.03.2022</u>		<u>Year ended 31.03.2021</u>	
<b>A.</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>				
	Net Profit before Extraordinary Items		(20,179.17)		(11,909.20)
	Adjustment for				
	Depreciation	516.58		1,033.15	
	(Profit)/Loss on sale of Fixed Assets	-		-	
	(Profit)/Loss on sale of Investments	-		-	
	Interest Received	-		(851.92)	
	Interest Paid	2,647.58	3,164.16	4,796.32	4,977.55
	<b>OPERATING PROFIT BEFORE</b>				
	<b>WORKING CAPITAL CHANGES</b>		(17,015.01)		(6,931.65)
	Adjustment for Trade & Other Receivables	44,521.45		(117,816.28)	
	Inventories	-		-	
	Trade Payable	(17,333.86)	27,187.59	41,191.37	(76,624.91)
	<b>CASH GENERATED FROM OPERATION</b>		10,172.58		(83,556.56)
	Interest Paid		(2,647.58)		(4,796.32)
	<b>CASH FLOW BEFORE EXTRA -</b>				
	<b>ORDINARY ITEMS</b>		7,525.00		(88,352.88)
	Extra ordinary items		-		-
	<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>7,525.00</b>		<b>(88,352.88)</b>
<b>B.</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>				
	Addition of Fixed Assets	-		-	
	Sale of Fixed Assets	-		-	
	Interest Received	-		851.92	
	Disposal of Investment Property	-	-	49,786.40	50,638.32
	<b>NET CASH FROM INVESTING ACTIVITIES</b>		<b>-</b>		<b>50,638.32</b>
<b>C.</b>	<b><u>CASH FLOW FROM FINANCIAL ACTIVITIES</u></b>				
	Increase in Share Capital	-		-	
	Proceeds from/(Repayment of) Borrowings	(8,500.00)	(8,500.00)	37,516.69	37,516.69
	<b>NET CASH FROM /(USED IN) FINANCING</b>				
	<b>ACTIVITIES</b>		<b>(8,500.00)</b>		<b>37,516.69</b>
	<b>NET INCREASE IN CASH &amp; CASH</b>				
	<b>EQUIVALENTS (A+B+C)</b>		<b>(975.00)</b>		<b>(197.87)</b>
	<b>OPENING CASH &amp; CASH EQUIVALENTS</b>		<b>4,346.49</b>		<b>4,544.36</b>
	<b>CLOSING CASH &amp; CASH EQUIVALENTS</b>		<b>3,371.49</b>		<b>4,346.49</b>

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Ind AS - 7 "Statement of Cash Flows".

2. Brackets indicate cash outflows.

The accompanying notes form an integral part of the Standalone Financial Statements as per our report attached.

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  
 QUARTER ENDED SEPTEMBER 30, 2022**

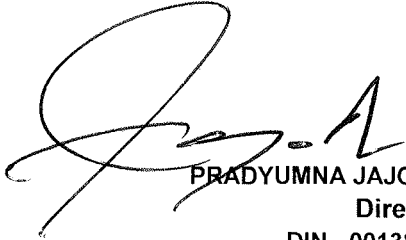
(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter Ended		Year Ended
		30.09.2022 UnAudited	30.09.2021 UnAudited	31.03.2022 Audited
1	Total Income	-	18	5300
	<b>Total</b>	-	18	5300
2	Profit / (Loss) for the Period before Tax and exceptional Items	(953)	(1,413)	-1191
3	Profit / (Loss) for the Period before Tax (after exceptional Items)	(953)	(1,413)	-1191
4	Profit / (Loss) for the Period after Tax	(953)	(1,413)	-1191
5	Total Profit / (Loss) after Comprehensive Income (after Tax)	(953)	(1,413)	-1191
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)			-5897
8	Earning Per Share (EPS) before extra ordinary items (of R.10/- each)			
a)	Basic	(1.59)	(2.36)	(1.98)
b)	Diluted	(1.59)	(2.36)	(1.98)
	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 is available on BSE website (www.bseindia.com) and on the company's website www.lynxmachinery.com

On behalf of the Board

  
 PRADYUMNA JAJODIA  
 Director  
 DIN - 00138175

PLACE : MUMBAI  
 DATE : 01.11.2022

**Disclosure of Related Party Transactions on Consolidated basis for the period ended 30<sup>th</sup> September 2022 pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

A. List of Related Parties:

1. Amisha Engineering Private Limited
2. Padmanabh Jajodia -Director

B. Transactions during the year ended 31<sup>st</sup> September 2022 with Related Parties:

<b>Particulars</b>	<b>Amount {Rs.}</b>
Rent Deposit paid	4,00,000
Unsecured Loan Taken from Director	19,00,000/-



Annexure A

[Regulation 30 read with Para A of Part A of Schedule III to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Appointment of Ms. Tejal Nirav Shah (DIN: 09753319) as Non-Executive, Independent Director of the Company

Sr No.	Details of events that needs to be provided	Information of such events
1	Reason for change	Appointment of Ms. Tejal Nirav Shah (DIN: 09753319) as Non-Executive, Independent Director
2	Date of appointment	With effect from 1 <sup>st</sup> November 2022
3	Brief profile (in case of appointment);	Tejal Shah is a proprietor of Tejal Parekh & Co, Chartered Accountants since last 22 years. She is an experienced professional having expertise in the area of Finance and Accounts, Audit, Corporate tax, Appeals and Indirect Tax. She was partner in reputed Chartered Accountant firm Manish Chokshi & Co. She renders advisory services for all corporate matters. She has also experienced in analysing and making publications on Finance Budgets for Bombay Chartered Accountant's Society in past.
4	Disclosure of relationship Between Directors (in Case appointment of a Director)	Ms. Tejal Nirav Shah is not related to any Director or promotor or employee of the Company



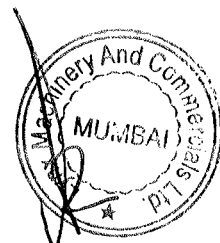


Annexure A

[Regulation 30 read with Para A of Part A of Schedule III to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Resignation of Ms. Ms. Tanaya Tulsi Daryanani (DIN: 09192601) Independent Director of the Company

Sr No.	Details of events that needs to be provided	Information of such events		
1	Reason for change	Resignation due to personal reasons and there is no other material reason for resignation		
2	Date of Resignation	With effect from 1 <sup>st</sup> November 2022		
3	Brief profile (in case of appointment);	Not Applicable		
4	Disclosure of relationship Between Directors (in Case appointment of a Director)	Not Applicable		
5	Other Directorship and Category	Abhinandan Enterprises Limited	Independent Director	
		Bhairav Enterprises Limited	Independent Director	
		Rishabh Enterprises Limited	Independent Director	
		Shri Gurudev En-Trade Limited	Independent Director	
	Membership of Committee	Abhinandan Enterprises Limited	Audit Committee, Nomination and Remuneration Committee and Stakeholder's Relationship Committee	
		Bhairav Enterprises Limited	Audit Committee, Nomination and Remuneration Committee and Stakeholder's Relationship Committee	
		Rishabh Enterprises Limited	Audit Committee, Nomination and Remuneration Committee and Stakeholder's Relationship Committee	
		Shri Gurudev En-Trade Limited	Audit Committee, Nomination and Remuneration Committee and Stakeholder's Relationship Committee	



**TANAYA TULSI DARYANANI**

C-37/73, Kurla Camp Road, Near Shanti Sagar Hotel, Ulhasnagar, Maharashtra 421004.

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To,  
**LYNX MACHINERY AND COMMERCIALS LIMITED**  
WARDEN HOUSE, 340, J.J. ROAD,  
BYCULLA MUMBAI 400008

**Sub: Resignation Letter**

Dear Sirs,

It has been my privilege to serve on the board of directors of the Company as an Independent Director.

Due to personal reason, I hereby tender my resignation from the Independent Directorship of the Company with immediate effect. Kindly accept this resignation letter as Independent Director of the Company including the Committees and relieve me from my duties with effect from 1<sup>st</sup> November 2022. I confirm that there is no material reason for my resignation other than stated herein.

I am thankful to other directors for the Co-operation and support extended throughout my tenure as director.

Kindly acknowledge the receipt of this resignation letter and arrange to submit the necessary forms with the office of the Registrar of Companies and Stock Exchange to that effect

Thanking you,



TANAYA TULSI DARYANANI  
DIN: 09192601

Place: Mumbai

Date: 1<sup>st</sup> November 2022

**LYNX MACHINERY AND COMMERCIALS LIMITED**

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AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

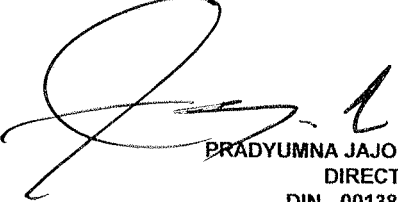
**(FIGURES IN LAKHS)**

SR. NO.	PARTICULARS	Three Months ended 30.09.2022	Three Months ended 30.06.2022	Corresponding Three Months ended in Previous Year 30.09.2021	Year to date figures for current Period ended 30.09.2022	Year to date figures for Pervious Period ended 30.09.2021	ACCOUNTING YEAR ENDED 31.03.2022
		Unaudited	Unaudited	Unaudited	unaudited	unaudited	Audited
1	Revenue From Operation	0	0	0	0	0	0
2	Other Income	0	0	0.18	0	0.24	53
3	<b>Total (1 + 2)</b>	<b>0</b>	<b>0</b>	<b>0.18</b>	<b>0</b>	<b>0.24</b>	<b>53</b>
4	<b>EXPENSES</b>						
a)	Employees Benefit Expense	1.23	1.14	1.71	2.37	3.34	6.76
b)	Finance Cost	1.39	1.26	1.29	2.65	2.42	4.80
c)	Depreciation and Amortisation Expense	0.26	0.26	0.26	0.52	0.52	1.03
d)	Other Expenses	6.65	7.99	11.05	14.64	16.36	52.32
	<b>Total Expenses</b>	<b>9.53</b>	<b>10.65</b>	<b>14.31</b>	<b>20.18</b>	<b>22.64</b>	<b>64.91</b>
5	<b>PROFIT (Loss) before exceptional Items (3-4)</b>	<b>-9.53</b>	<b>-10.65</b>	<b>-14.13</b>	<b>-20.18</b>	<b>-22.40</b>	<b>-11.91</b>
6	Exceptional Items	0	0	0	0	0	0
7	Profit(+)/Loss(-) from ordinary Activities before Tax (5 -6)	-9.53	-10.65	-14.13	-20.18	-22.40	-11.91
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	0
9	Net Profit(+)/Loss (7-8)	<b>-9.53</b>	<b>-10.65</b>	<b>-14.13</b>	<b>-20.18</b>	<b>-22.40</b>	<b>-11.91</b>
10	Other Comprehensive Income / Loss (net of tax)						
a)	Items that will not be reclassified to profit & loss account	0	1.01	0	1.01	0	0
b)	Items that will be reclassified to profit & loss account						
11	Total Loss after Comprehensive Income (after tax) (9-10)	<b>-9.53</b>	<b>-9.64</b>	<b>-14.13</b>	<b>-19.17</b>	<b>-22.40</b>	<b>-11.91</b>
12	Paid up Equity Share Capital (Face Value Rs.10/- per Share)	60	60	60	60	60	60
13	Earning per Share (of rs.10/- each) (not annualised)						
a)	Basic & Diluted	(1.59)	(1.78)	(2.36)	(3.36)	(3.73)	(1.98)

**Notes:**

- 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 Companies (Indian Accounting Standards) Rules, 2015.
- The above results 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 01.11.2022. 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 ICAI. Hence the question of disclosure of segment information does not arise.
- The figures for the previous period have been regrouped / reclassified wherever necessary.

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

  
**PRADYUMNA JAJODIA**  
 DIRECTOR  
 DIN - 00138175

PLACE : MUMBAI  
DATE : 01.11.2022



**LYNX MACHINERY AND COMMERCIALS LIMITED****Co. Code : 505320****Amount in Rupees**

<b>STATEMENT OF STANDALONE AUDITED ASSETS AND LIABILITIES</b>	<b>As at 30th September, 2022 (Un-Audited)</b>	<b>As at 31st March, 2022 (Audited)</b>
<b>A ASSETS</b>		
1 <b>Non-Current Assets</b>		
(a) Fixed Assets		
- Tangible assets	6,33,795	6,85,453
(b) Non-current investments	55,20,200	54,19,249
(c) Long Term Loans And Advances	11,46,184	11,99,722
<b>Sub-total - Non-current Assets</b>	<b>73,00,179</b>	<b>73,04,424</b>
2 <b>Current Assets</b>		
(a) Inventories	-	-
(b) Trade Receivables	24,45,169	55,18,443
(c) Cash and Cash Equivalents	3,37,149	4,34,649
(d) Short Term Loans and Advances	-	7,957
(e) Other Current Assets	88,81,187	1,01,98,563
<b>Sub-total - Current Assets</b>	<b>1,16,63,505</b>	<b>1,61,59,612</b>
<b>TOTAL ASSETS</b>	<b>1,89,63,684</b>	<b>2,34,64,036</b>
<b>B EQUITY AND LIABILITIES</b>		
1 Shareholder's Funds		
(a) Share Capital	60,00,000	60,00,000
(b) Reserves and Surplus	(78,13,650)	(58,96,684)
<b>Sub-total - Shareholder's funds</b>	<b>(18,13,650)</b>	<b>1,03,316</b>
2 <b>Non- Current Liabilities</b>		
(a) Long Term Borrowings	81,91,795	90,41,795
(b) Deferred Tax Liabilities (Net)	-	-
<b>Sub-total - Non-current liabilities</b>	<b>81,91,795</b>	<b>90,41,795</b>
3 <b>Current Liabilities</b>		
(a) Trade Payables	-	-
(b) Other Current Liabilities	1,25,85,539	1,43,18,925
(c) Short Term Provisions	-	-
<b>Sub-total - Current Liabilities</b>	<b>1,25,85,539</b>	<b>1,43,18,925</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,89,63,684</b>	<b>2,34,64,036</b>



**LYNX MACHINERY AND COMMERCIALS LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD FROM 1ST APRIL, 2022 TO 30TH SEPTEMBER, 2022**

Rs in '00

	Half-Year Ended 30.09.2022		Year ended 31.03.2022	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Extraordinary Items		(20,179.17)		(11,909.20)
Adjustment for				
Depreciation	516.58		1,033.15	
(Profit)/Loss on sale of Fixed Assets	-		-	
(Profit)/Loss on sale of Investments	-		-	
Interest Received	-		(851.92)	
Interest Paid	2,647.58	3,164.16	4,796.32	4,977.55
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		(17,015.01)		(6,931.65)
Adjustment for Trade & Other Receivables	44,521.45		(1,17,816.28)	
Inventories	-		-	
Trade Payable	(17,333.86)	27,187.59	41,191.37	(76,624.91)
<b>CASH GENERATED FROM OPERATION</b>		10,172.58		(83,556.56)
Interest Paid		(2,647.58)		(4,796.32)
<b>CASH FLOW BEFORE EXTRA - ORDINARY ITEMS</b>		7,525.00		(88,352.88)
Extra ordinary items		-		-
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>7,525.00</b>		<b>(88,352.88)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Addition of Fixed Assets	-		-	
Sale of Fixed Assets	-		-	
Interest Received	-		851.92	
Disposal of Investment Property	-	-	49,786.40	50,638.32
<b>NET CASH FROM INVESTING ACTIVITIES</b>		-		<b>50,638.32</b>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>				
Increase in Share Capital	-		-	
Proceeds from/(Repayment of) Borrowings	(8,500.00)	(8,500.00)	37,516.69	37,516.69
<b>NET CASH FROM /(USED IN) FINANCING ACTIVITIES</b>		<b>(8,500.00)</b>		<b>37,516.69</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>		<b>(975.00)</b>		<b>(197.87)</b>
<b>OPENING CASH &amp; CASH EQUIVALENTS</b>		<b>4,346.49</b>		<b>4,544.36</b>
<b>CLOSING CASH &amp; CASH EQUIVALENTS</b>		<b>3,371.49</b>		<b>4,346.49</b>

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Ind AS - 7 "Statement of Cash Flows".

2. Brackets indicate cash outflows.

The accompanying notes form an integral part of the Standalone Financial Statements

As per our report attached

For and on behalf of the Board of Directors  
**Lynx Machinery And Commercials Limited**

**For A. PATWARI & CO.**  
Chartered Accountant

F.R.N. 326300E

*Arvind Patwari*

Arvind Patwari  
Proprietor

M. No. 065505

70, Diamond Harbour Road,

Kolkata - 700 023

The 17<sup>th</sup> day of Nov, 2022

CO. CODE : 505320

**EXTRACT OF STATEMENT OF RESULTS FOR THE  
 QUARTER ENDED SEPTEMBER 30, 2022**

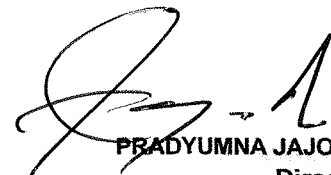
(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter Ended		Year Ended
		30.09.2022 UnAudited	30.09.2021 UnAudited	31.03.2022 Audited
1	Total Income	-	18	5300
	<b>Total</b>	-	18	5300
2	Profit / (Loss) for the Period before Tax and exceptional Items	(953)	(1,413)	-1191
3	Profit / (Loss) for the Period before Tax (after exceptional Items)	(953)	(1,413)	-1191
4	Profit / (Loss) for the Period after Tax	(953)	(1,413)	-1191
5	<b>Total Profit / (Loss) after Comprehensive Income (after Tax)</b>	<b>(953)</b>	<b>(1,413)</b>	<b>-1191</b>
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)			-5897
8	Earning Per Share (EPS) before extra ordinary items (of R.10/- each)			
a)	Basic	(1.59)	(2.36)	(1.98)
b)	Diluted	(1.59)	(2.36)	(1.98)
	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 is available on 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

  
**PRADYUMNA JAJODIA**  
 Director  
 DIN - 00138175

PLACE : MUMBAI  
 DATE : 01.11.2022

