



LYNX MACHINERY AND COMMERCIALS LIMITED

Regd. Off : Warden House, 340 J. J. Road, 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

June 28, 2018

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

Scrip Code No. 505320

Dear Sir,

Sub: Submission of Revised Audited financial results

Kindly find enclosed herewith the following for reference:

1. Summarized revised Audited Financial Results of the Company for the 4th quarter and year ended March 31, 2018 along with Reconciliation table of Equity.

The revised results available on our website www.lynxmachinery.com under Investors Relation section and also available on the website of the Stock Exchange at www.bseindia.com.

Thanking you.

Yours faithfully,
For Lynx Machinery and Commercials Limited

Shashi Kumar Dujari
Compliance Officer



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(Rupees in Thousand except EPS)

SR. #	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2018 Audited	31.12.2017 Unaudited	31.03.2017 Audited	31.03.2018 Audited	31.03.2017 Audited
1	Revenue From Operations	0	0	0	0	0
2	Other Income, net	720	151	1020	1172	1602
3	Total (1+2)	720	151	1020	1172	1602
4	EXPENSES					
a)	Employees Benefit Expense	493	438	538	1740	1767
b)	Finance Cost	100	69	72	209	181
c)	Depreciation and Amortisation Expense	25	32	214	103	856
d)	Other Expenses	832	1091	1470	3521	3946
	Total Expenses (IV)	1450	1630	2294	5573	6750
5	Profit/(Loss) before exceptional items and tax (3-4)	-730	-1479	-1274	-4401	-5148
6	Exceptional Items	0	0	0	0	0
7	Profit/(Loss) before Tax (5-6)	-730	-1479	-1274	-4401	-5148
8	Tax Expenses					
a)	Current Tax					
b)	Deferred Tax	0	0	-155	0	-155
9	Net Profit(+)/Loss (7-8)	-730	-1479	-1119	-4401	-4993
10	Other Comprehensive Income / Loss (net of tax)					
a)	Items that will not be reclassified to profit & loss account	63	91	0	63	95
b)	Items that will be reclassified to profit & loss account	0	0	0	0	0
11	Total Loss after Comprehensive Income (after tax) (9-10)	-637	-1388	-1119	-4338	-4898
12	Paid-Up Equity Share Capital (Face Value Rs.10/- per Share)	6000	6000	6000	6000	6000
13	Earning per Share (of rs.10/- each) (not annualised)					
a)	Basic & Diluted	-1.22	-2.47	-1.87	-7.34	-8.32

Notes:

1. In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 the above results for the quarter March 31, 2018 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 May,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 Profit/(Loss) as per previously reported on account of transition from the previous Indian GAAP to Ind AS for the Quarter/Year ended 31.03.2017

Sr.	PARTICULARS		Quarter	Year
No.			Ended	Ended
			31.03.2017	31.03.2017
	Profit/(Loss) under Previous Indian GAAP		-1119	-4993
	Add/(Less): Ind AS Adjustment		0	0
	Net Profit/(Loss) as per Ind AS		-1119	-4993
	Add: Other Comprehensive Income (Net of Taxes)		0	95
	Total Comprehensive Income as per Ind AS		-1119	-4898

6. Reconciliation of Equity

Sr.	PARTICULARS		Year
No.			Ended
			31.03.2017
	Total equity (shareholder's funds) as per previous GAAP		16399
	Add/(Less): Ind AS Adjustment		
1	Changes in fair value of FVOCI Equity Instruments		-572
	Other Equity now reported under Ind AS		15827

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

PLACE : MUMBAI
DATE : 29.05.2018

sd/
HARISH KUMAR JAJODIA
DIRECTOR