

LYNX MACHINERY AND COMMERCIALS LIMITED

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

CIN: L29299MH1960PLC011870 PAN: AAACL4374K

GSTIN: 27AAACL4374K1Z9

TEL: +91 22 6996 7900

Email: cosec@lynxmachinery.com

Website: www.lynxmachinery.com



14th November, 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 14th November 2024

We wish to inform you that The Board of Directors of the Company at their meeting held on 14th November 2024 to approved the Un-Audited Financial Results of the Company for the 2nd Quarter and 6 (Six) months ended 30th September 2024, 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 2nd Quarter and 6 (Six) months ended 30th September 2024, 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. 14th November 2024 commenced at 5.00 p.m. and concluded at 7.00 p.m. IST and is also available on the website of the Stock Exchange at www.bseindia.com.

Thanking you.

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


Pradyumna Jalodia
Managing Director
(DIN 00138175)



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 30th September, 2024**

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, 2024 ("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.

Place: Kolkata
Dated : 14.11.2024
UDIN : 24065505BKFTTH1780

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


Proprietor
M. No. 065505



LYNX MACHINERY AND COMMERCIALS LIMITED

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CO. CODE : 505320

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(FIGURES IN LAKHS)

SR. NO.	PARTICULARS	Three Months ended 30.09.2024	Three Months ended 30.06.2024	Corresponding Three Months ended in Previous Year 30.09.2023	Year to date figures for current Period ended 30.09.2024	Year to date figures for Pervious Period ended 30.09.2023	ACCOUNTING YEAR ENDED 31.03.2024
		Unaudited	Unaudited	Unaudited	unaudited	unaudited	Audited
1	Revenue From Operation	0	0	0	0	0	0
2	Other Income	0	0	0	0	0	0.67
3	Total (1 + 2)	0	0	0	0	0	0.67
4	EXPENSES						
a)	Employees Benefit Expense	1.5	1.21	1.18	2.71	2.36	18.85
b)	Finance Cost	13.74	21.24	2.22	34.98	4.26	9.89
c)	Depreciation and Amortisation Expense	0.25	0.25	0.26	0.50	0.52	1.03
d)	Other Expenses	7.48	15.13	11.72	22.61	18.60	24.94
	Total Expenses	22.97	37.83	15.38	60.80	25.74	54.71
5	PROFIT (Loss) before exceptional Items (3-4)	-22.97	-37.83	-15.38	-60.80	-25.74	-54.04
6	Exceptional Items	0	0	0	0	0	0
7	Profit(+)/Loss(-) from ordinary Activities before Tax (5 -6)	-22.97	-37.83	-15.38	-60.80	-25.74	-54.04
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)	-22.97	-37.83	-15.38	-60.80	-25.74	-54.04
10	Other Comprehensive Income / Loss (net of tax)						
a)	Items that will not be reclassified to profit & loss account	0	0	0	0	4.96	5.52
b)	Items that will be reclassified to profit & loss account						
11	Total Loss after Comprehensive Income (after tax) (9-10)	-22.97	-37.83	-15.38	-60.80	-20.78	-48.52
12	Paid up Equity Share Capital (Face Value Rs.10/- per Share)	102.55	102.55	60	102.55	60	60
13	Earning per Share (of rs.10/- each) (not annualised)						
a)	Basic & Diluted	(2.24)	(3.69)	(2.56)	(5.93)	(4.29)	(9.01)

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 14.11.2024. 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 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.



(Handwritten Signature)

PRADYUMNA JAJODIA
 MANAGING DIRECTOR
 DIN - 00138175

PLACE : MUMBAI
 DATE : 14.11.2024



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**EXTRACT OF STATEMENT OF RESULTS FOR THE
 QUARTER ENDED SEPTEMBER 30, 2024**

(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter Ended		Year Ended
		30.09.2024 UnAudited	30.09.2023 UnAudited	31.03.2024 Audited
1	Total Income	-	-	67
	Total	-	-	67
2	Profit / (Loss) for the Period before Tax and exceptional Items	(2,297)	(1,538)	-5404
3	Profit / (Loss) for the Period before Tax (after exceptional Items)	(2,297)	(1,538)	-5404
4	Profit / (Loss) for the Period after Tax	(2,297)	(1,538)	-5404
5	Total Profit / (Loss) after Comprehensive Income (after Tax)	(2,297)	(1,538)	-4852
6	Paid-Up Equity Share Capital (Face Value Rs.10/- Per Share)	10255	6000	6000
7	Reserve - other Equity (excluding revaluation reserves (as shown in the Audited Balance Sheet of Previous Year)			-16121
8	Earning Per Share (EPS) before extra ordinary items (of R.10/- each)			
a)	Basic	(2.24)	(2.56)	(9.01)
b)	Diluted	(2.24)	(2.56)	(9.01)
	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



(Handwritten Signature)

PRADYUMNA JAJODIA
 MANAGING DIRECTOR
 DIN - 00138175

PLACE : MUMBAI
 DATE : 14.11.2024



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Rupees in '00

Statement of Standalone Un-Audited Assets and Liabilities	As at 30th September, 2024 (Un Audited)	As at 31st March, 2024 (Audited)
A ASSETS		
1 Non-Current Assets		
(a) Fixed Assets		
- Tangible assets	4,583.75	4,788.23
(b) Non-current investments	-	-
(c) Long Term Loans And Advances	81,880.11	82,302.55
Sub-total - Non-current Assets	86,463.86	87,090.78
2 Current Assets		
(a) Trade Receivables	24,451.69	24,451.69
(b) Cash and Cash Equivalents	2,686.99	33,598.51
(c) Short Term Loans and Advances	-	-
(d) Other Current Assets	724,401.08	722,840.18
Sub-total - Current Assets	751,539.76	780,890.38
TOTAL ASSETS	838,003.62	867,981.16
B EQUITY AND LIABILITIES		
1 Shareholder's Funds		
(a) Share Capital	102,553.20	60,000.00
(b) Reserves and Surplus	(64,559.29)	(161,214.22)
Sub-total - Shareholder's funds	37,993.91	(101,214.22)
2 Non- Current Liabilities		
(a) Long Term Borrowings	768,555.72	917,277.62
(b) Deferred Tax Liabilities (Net)	-	-
Sub-total - Non-current liabilities	768,555.72	917,277.62
3 Current Liabilities		
(a) Trade Payables	-	-
(b) Other Current Liabilities	31,453.99	51,917.76
Sub-total - Current Liabilities	31,453.99	51,917.76
TOTAL - EQUITY AND LIABILITIES	838,003.62	867,981.16

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



PRADYUMNA JAJODIA
MANAGEING DIRECTOR
DIN - 00138175

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14th November, 2024

To,
Bombay Stock Exchange Limited
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Sub: Disclosure of Related Party Transaction pursuant to Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations")

In accordance with Regulation 23(9) of the LODR Regulations, please find enclosed disclosure of Related Party Transactions, on consolidated basis, for half year ended 30th September 2024. The above document is 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.

Kindly take this on record.

Thanking you.

Yours faithfully,
For Lynx Machinery And Commercials Limited


Pradyumna Jajodia
Managing Director
(DIN 00138175)



Encl: a/a

Disclosure of Related Party Transactions on Consolidated basis for the period ended 30th September 2024 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
3. Pradyumna Jajodia – Managing Director
4. Devang Jajodia – Director and CFO
5. Srawan Kumar Jajodia – relative of Director

B. Transactions for the half year ended 30th September 2024 with Related Parties:

Particulars	Amount (Rs.)
Rent Deposit paid	400,000
Unsecured Loan Taken from Directors	3,78,04,996
Loan from Relative of Director	2,33,05,000

