



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

2nd November, 2023

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 2nd November 2023

We wish to inform you that The Board of Directors of the Company at their meeting held on 2nd November 2023 to approved the Un-Audited Financial Results of the Company for the 2nd Quarter and 6 (six) months ended 30th September 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:

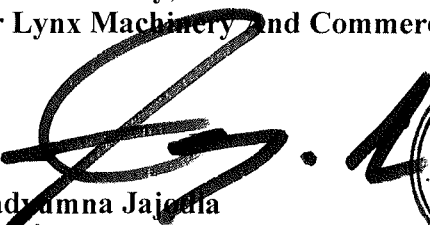
1. Un-Audited Financial Results of the Company for the 2nd Quarter and 6 (six) months ended 30th September 2023, along with Limited Review Report.

The results have been approved in the meeting of the Board of Directors of the Company held today i.e. 2nd November, 2023 concluded at 04.00 p.m. 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 Jaiswala
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 30th September, 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 September 30, 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 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 : 02.11.2023
UDIN : 23065505BGVHIV1912

Per A. Patwari & Co.
Chartered Accountants

Arvind Patwari
Partner
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, 2023

(FIGURES IN LAKHS)

SR. NO.	PARTICULARS	Three Months ended 30.09.2023	Three Months ended 30.06.2023	Corresponding Three Months ended in Previous Year 30.09.2022	Year to date figures for current Period ended 30.09.2023	Year to date figures for Pervious Period ended 30.09.2022	ACCOUNTING YEAR ENDED 31.03.2023
		Unaudited	Unaudited	Unaudited	unaudited	unaudited	Audited
1	Revenue From Operation	0	0	0	0	0	0
2	Other Income	0	0	0	0	0	0.63
3	Total (1 + 2)	0	0	0	0	0	0.63
4	EXPENSES						
a)	Employees Benefit Expense	1.18	1.18	1.23	2.36	2.37	5.01
b)	Finance Cost	2.22	2.04	1.39	4.26	2.65	9.18
c)	Depreciation and Amortisation Expense	0.26	0.26	0.26	0.52	0.52	1.03
d)	Other Expenses	11.72	6.88	6.65	19.6	14.64	39.15
	Total Expenses	15.38	10.36	9.53	25.74	20.18	54.35
5	PROFIT (Loss) before exceptional Items (3-4)	-15.38	-10.36	-9.53	-25.74	-20.18	-53.72
6	Exceptional Items	0	0	0	0	0	0
7	Profit(+)/Loss(-) from ordinary Activities before Tax (5-6)	-15.38	-10.36	-9.53	-25.74	-20.18	-53.72
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)	-15.38	-10.36	-9.53	-25.74	-20.18	-53.72
10	Other Comprehensive Income / Loss (not of tax)						
a)	Items that will not be reclassified to profit & loss account	0	4.96	0	4.96	1.01	0
b)	Items that will be reclassified to profit & loss account						
11	Total Loss after Comprehensive Income (after tax) (9-10)	-15.38	-5.40	-9.53	-20.78	-19.17	-53.72
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	(2.55)	(1.73)	(1.59)	(4.29)	(3.36)	(8.95)

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 02.11.2023. 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.

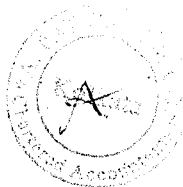
ON BEHALF OF BOARD OF DIRECTORS
FOR LYNX MACHINERY AND COMMERCIALS LTD.



[Signature]
PRADYUMNA JAJODIA
MANAGER & DIRECTOR

DIN - 00138175

PLACE : MUMBAI
DATE : 02.11.2023

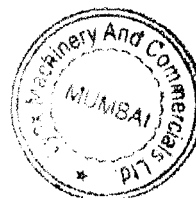


LYNX MACHINERY AND COMMERCIALS LIMITED
 REGD OFFICE : WARDEN HOUSE, 340 J.J.ROAD BYCULLA, MUMBAI - 400 008
 CIN: L29299MH1960PLC011870
 TEL: (91) (22) 2302 7900 FAX (91) (22) 2307 7231
 Website : www.lynxmachinery.com, Email : cosec@lynxmachinery.com
 CO. CODE : 505320

Rupees in '00

Statement of Standalone Un-Audited Assets and Liabilities		As at 30th September, 2023 (Un Audited)	As at 31st March, 2023 (Audited)
A ASSETS			
1 Non-Current Assets			
(a) Fixed Assets			
- Tangible assets		5,305.70	5,821.38
(b) Non-current investments		59,150.00	54,192.49
(c) Long Term Loans And Advances		81,746.52	82,302.95
Sub-total - Non-current Assets		146,202.22	142,316.82
2 Current Assets			
(a) Trade Receivables		24,451.69	24,451.69
(b) Cash and Cash Equivalents		102,408.98	5,912.50
(c) Short Term Loans and Advances		-	-
(d) Other Current Assets		405,532.14	304,531.94
Sub-total - Current Assets		532,392.81	334,896.13
TOTAL ASSETS		678,595.03	477,212.95
B EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital		60,000.00	60,000.00
(b) Reserves and Surplus		(133,466.52)	(112,690.39)
Sub-total - Shareholder's funds		(73,466.52)	(52,690.39)
2 Non- Current Liabilities			
(a) Long Term Borrowings		249,212.48	130,812.48
(b) Deferred Tax Liabilities (Net)		-	-
Sub-total - Non-current liabilities		249,212.48	130,812.48
3 Current Liabilities			
(a) Trade Payables		-	-
(b) Other Current Liabilities		502,849.07	399,090.86
Sub-total - Current Liabilities		502,849.07	399,090.86
TOTAL - EQUITY AND LIABILITIES		678,595.03	477,212.95

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



Pradyumna Jajodia

PRADYUMNA JAJODIA
MANAGER & DIRECTOR
DIN - 00138175

LYNX MACHINERY AND COMMERCIALS LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(Rs in '00)

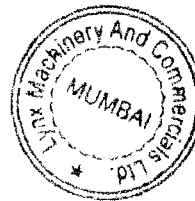
A.	Period ended 30.09.2023		Year ended 31.03.2023	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Extraordinary Items		(25,733.65)		(53,723.55)
Adjustment for				
Depreciation	516.58		1,033.15	
(Profit)/Loss on sale of Fixed Assets	-		-	
(Profit)/Loss on sale of Investments	-		-	
Interest Received	(4.87)		(630.56)	
Interest Paid	4,256.00	4,767.71	9,160.21	9,562.80
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(20,965.94)		(44,160.75)
Adjustment for Trade & Other Receivables	(100,444.66)		(242,039.73)	
Inventories	-		-	
Trade Payable	103,758.21	3,313.55	255,901.61	13,861.88
CASH GENERATED FROM OPERATION		(17,652.39)		(30,298.87)
Interest Paid		(4,256.00)		(9,160.21)
CASH FLOW BEFORE EXTRA - ORDINARY ITEMS		(21,908.39)		(39,459.08)
Extra ordinary items		-		-
NET CASH FROM OPERATING ACTIVITIES		(21,908.39)		(39,459.08)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Addition of Fixed Assets	-		-	
Sale of Fixed Assets	-		-	
Interest Received	4.87		630.56	
Disposal of Investment Property	-	4.87	-	630.56
NET CASH FROM INVESTING ACTIVITIES		4.87		630.56
C. CASH FLOW FROM FINANCIAL ACTIVITIES				
Increase in Share Capital	-		-	
Proceeds from/(Repayment of) Borrowings	118,400.00	118,400.00	40,394.53	40,394.53
NET CASH FROM / (USED IN) FINANCING ACTIVITIES		118,400.00		40,394.53
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)		96,496.48		1,566.01
OPENING CASH & CASH EQUIVALENTS		5,912.50		4,346.49
CLOSING CASH & CASH EQUIVALENTS		102,408.98		5,912.50

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".

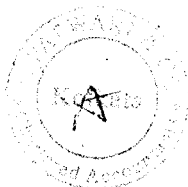
2. Brackets indicate cash outflows.

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
PRADYUMNA JAJODIA
MANAGER & DIRECTOR
DIN - 00138175



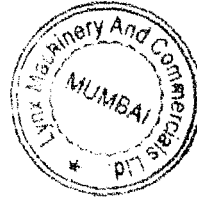
LYNX MACHINERY AND COMMERCIALS LIMITED

RELATED PARTY DISCLOSURE AS REQUIRED BY ACCOUNTING STANDARD - 18 ISSUED BY THE ICAI

Sl. No.	Name of the Related Party	Relationship	Nature of transaction during the year	Volume of transaction for the period ended 30th Sep.'23	Balance outstanding as at 30th Sep.'23 Receivable / (Payable)	Balance outstanding as at 31st Mar.'23 Receivable / (Payable)
				Rs. In '00	Rs. In '00	Rs. In '00
1	Shri Padmanabh Jajodia	Director			(23,978.02)	(23,978.02)
2	Shri Pradyumna Jajodia	Director	Unsecured loan taken during the year	36,000.00	(36,000.00)	-
3	Shri Devang Jajodia	Director	Unsecured loan taken during the year	28,000.00	(28,000.00)	-
4	Amisha Engineering Pvt. Ltd.	Same persons able to exercise significant influence	Deposits Paid	-	4,000.00	4,000.00
5	Warden Farms Pvt. Ltd.	Same person able to exercise significant influence	Advances Received taken during the year	101,050.00	(466,050.00)	(365,000.00)

Note: There are no provisions for doubtful debts or amounts written off or written back during the year for debts due from or to related parties

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



Pradyumna Jajodia

PRADYUMNA JAJODIA
MANAGER & DIRECTOR
DIN - 00138175



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

**EXTRACT OF STATEMENT OF RESULTS FOR THE
QUARTER ENDED SEPTEMBER 30, 2023**

(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter Ended		Year Ended
		30.09.2023 UnAudited	30.09.2022 UnAudited	31.03.2023 Audited
1	Total Income	-	0	63
	Total	-	0	63
2	Profit / (Loss) for the Period before Tax and exceptional Items	(1,538)	(953)	-5372.36
3	Profit / (Loss) for the Period before Tax (after exceptional Items)	(1,538)	(953)	-5372.36
4	Profit / (Loss) for the Period after Tax	(1,538)	(953)	-5372.36
5	Total Profit / (Loss) after Comprehensive Income (after Tax)	(1,538)	(953)	-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)			
a)	Basic	(2.56)	(1.59)	(8.95)
b)	Diluted	(2.56)	(1.59)	(8.95)
	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
MANAGER & DIRECTOR
DIN - 00138175

PLACE : MUMBAI
DATE : 02.11.2023