

# LUCENT INDUSTRIES LIMITED

(Formerly Known as SYLPH EDUCATION SOLUTIONS LIMITED)

Regd. Off: Second Floor, 448-D, Scheme No.51,  
Sangam Nagar, Indore, (M.P.)-452006  
E-mail: sylphedu@gmail.com; mhfl@bsnl.in;  
info@sylphedu.com URL: /www.lucentindustries.shop  
CIN: L80302MP2010PLC023011

**Date: 25.01.2024**

To,  
Department of Corporate Services  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Dear Sir/Madam,

**Sub: Un-Audited Financial Result quarter ended on 31<sup>st</sup> December 2023 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.**

**Ref: Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company met in their meeting held on today i.e. **Thursday 25<sup>th</sup> January 2024.**

1.) Considered and approved Un-audited financial results for the quarter ended as on 31st December 2023.

The meeting commenced at 03.45.P.M. and concluded at 04.15.P.M.

Kindly take the same on your record and oblige.

Thanking You

**Yours Faithfully,**  
**For, LUNCENT INDUSTRIES LIMITED**

**Paresh Sengal**  
**Director**



**Lucent Industries Ltd**  
**(Formerly known as Sylph Education Solutions Ltd)**

CIN:- L80302MP2010PLC023011

Regd. Office: Second Floor, 448-D, Scheme No. 51, Sangam Nagar, Indore - 452006

Email:- sylphedu@gmail.com

**Statement of Unaudited Financial Results for the Quarter Ended December 31, 2023**

(Rs. In lacs)							
Sl No.	Particulars	Quarter Ended 31 Dec'2023	Quarter Ended 30 Sept'2023	Quarter Ended 31 Dec'2022	Nine Monts Ended 31 Dec'2023	Nine Monts Ended 31 Dec'2022	Year Ended 31 Mar 2023
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
(a)	Revenue from Operations	-	-	-	-	-	-
(b)	Other Income	-	-	-	-	-	-
	<b>Total Income from Operations (Net)</b>	-	-	-	-	-	-
<b>2</b>	<b>Expenses</b>						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	0.56	0.56	0.56	1.67	2.79	3.34
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and Amortization Expense	-	-	-	-	-	-
(g)	Other expenses	0.42	0.13	0.09	10.19	4.36	5.36
	<b>Total Expenses</b>	<b>0.97</b>	<b>0.69</b>	<b>0.65</b>	<b>11.85</b>	<b>7.15</b>	<b>8.70</b>
<b>3</b>	<b>Profit / (Loss) from operations before exceptional items and Tax (1-2)</b>	<b>(0.97)</b>	<b>(0.69)</b>	<b>(0.65)</b>	<b>(11.85)</b>	<b>(7.15)</b>	<b>(8.70)</b>
<b>4</b>	Exceptional Items						
<b>5</b>	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>(0.97)</b>	<b>(0.69)</b>	<b>(0.65)</b>	<b>(11.85)</b>	<b>(7.15)</b>	<b>(8.70)</b>
<b>6</b>	Tax Expense	-	-	-	-	-	-
<b>7</b>	<b>Profit / (Loss) after tax (5 - 6)</b>	<b>(0.97)</b>	<b>(0.69)</b>	<b>(0.65)</b>	<b>(11.85)</b>	<b>(7.15)</b>	<b>(8.70)</b>
<b>8</b>	<b>Other comprehensive income (Net of Tax)</b>						
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified profit or loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>9</b>	<b>Total comprehensive income (7 ± 8)</b>	<b>(0.97)</b>	<b>(0.69)</b>	<b>(0.65)</b>	<b>(11.85)</b>	<b>(7.15)</b>	<b>(8.70)</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs. 10/- each)	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>11</b>	Other Equity						(51.95)
<b>12</b>	<b>Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>						
(a)	Basic	(0.01)	(0.00)	(0.00)	(0.08)	(0.05)	(0.06)
(b)	Diluted	(0.01)	(0.00)	(0.00)	(0.08)	(0.05)	(0.06)

**Notes:**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 25, 2024. The Statutory Auditors have carried out a limited review of the above financial result.
- 2 Company has only one segment and hence no separate segment result has been given.
- 3 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 4 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Place : Indore  
Date : 25th January, 2024



# M/S.GOENKA MEHTA AND ASSOCIATES

CHARTERED ACCOUNTANTS

216, AUTO POINT COMPLEX, NEAR LODHAWAD POLICE CHOWKI, SVP ROAD, RAJKOT- 360 002.

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Lucent Industries Limited (Formerly known as Sylph Education Solutions Limited) Pursuant to the Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
**Lucent Industries Limited**  
(Formerly known as Sylph Education Solutions Limited)

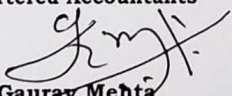
We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Lucent Industries Limited (Formerly known as Sylph Education Solutions Limited)** ("the Company"), for the Quarter ended on December 31, 2023 and year to date result for the period from 01 April, 2023 to 31 December, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, M/s. Goenka Mehta & Associates**  
**Chartered Accountants**

  
**CA Gaurav Mehta**  
**PARTNER**  
**M.NO. 130401**  
**FRN: 129445W**



**Place: Rajkot**  
**Date: 25.01.2024**  
**UDIN: 24130401BKEOBP1861**