KROWN IQ
LIMITED
(Formerly known as Lykis Ltd.)
Regd. Off.: 507-508, 5th Floor, Corporate Avenue, Sonawala Lane, Near Goregaon Station, Goregaon (East), Mumbai – 400063, Maharashtra, India.
Tel.: +91 98924 44834 | Email: info@lykis.com | Website : www.lykis.com | CIN NO. L74999MH1984PLC413247

To,

The Manager,

BSE Limited,

P.J. Towers, Dalal Street,

Mumbai – 400 001.

Scrip Code: 530689

Subject: Outcome of the Board Meeting held today i.e. November 04, 2026.

Dear Sir/ Madam,

This is to inform you that the as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Board of Directors at their Meeting held on today viz, 04th November, 2026 at the Registered office of the company has inter-alia considered and approved the following:

1. Un-Audited Financial Results (Standalone & Consolidated) of the Company for the second quarter ended 30th September, 2026, together with all the Limited Review report (Standalone & Consolidated) for the second quarter ended 30th September, 2026 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

2. Appointment of Mr. Mahesh Sharma (ACS: A82218) as the Company Secretary and Compliance Officer, Key Managerial Personnel of the Company with immediate effect.

Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are attached as "Annexure-A".

The meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 07:45 P.M.

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Thanking You,

Yours faithfully,

For Krowniq Limited
(Formerly known as Lykis Limited)

JITENDRA KUMAR RANKA
Digitally signed by JITENDRA KUMAR RANKA
Date: 2026.11.04 19:51:47 +05'30'

Jitendra Kumar Ranka

Managing Director

Date: 04th November, 2026

Place: Mumbai

Encl.: As above

KROWN IQ LIMITED
(Formerly known as Lykis Ltd.)
Regd. Off.: 507-508, 5th Floor, Corporate Avenue, Sonawala Lane, Near Goregaon Station, Goregaon (East), Mumbai – 400063, Maharashtra, India.
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ANNEXURE A

Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024.

Sr. No.	Details of events that needs to be provided	Information of such event (s)
1	Reason for change viz. appointment, ~~resignation, removal death or otherwise~~	Appointment of Mr. Mahesh Sharma (ACS: A82218) as the Company Secretary and Compliance Officer and Key Managerial Personnel of the Company.
2	Date of appointment	With immediate effect.
3	Brief Profile (In case of appointment)	Mr. Mahesh Sharma is a qualified Company Secretary (CS) and a member of the Institute of Company Secretaries of India (ICSI), holding Membership No. A82218. He has professional experience of more than 5 years in corporate secretarial and legal services, with expertise in corporate governance, statutory and regulatory compliance, ROC filings, and corporate legal matters. He has also experience in assisting companies with compliance under the Companies Act, 2013, handling statutory filings, and ensuring adherence to applicable corporate laws and regulatory requirements.
4	Disclosure of relationship between Directors (In case of appointment)	Not Applicable

JASS & Co LLP
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Krowniq Limited *(formerly known as Lykis Limited)* for the quarter and Half Year ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Krowniq Limited *(formerly known as Lykis Limited)*

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Krowniq Limited *(formerly known as Lykis Limited)* ('the Company') for the quarter and half year ended September 30, 2026. The statement is being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition 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 as amended read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. 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", specified under section 143(10) of the Companies Act, 2013 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.

4. 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 applicable Indian 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **J A S S & Co. LLP**
(formerly known as Singrodia & Co. LLP)
Chartered Accountants
FRN: W100280

Akshay Agarwal
Partner
Membership No.:170148
UDIN **26170148CHSEWB8333**
Place: Mumbai
Date: November 04, 2026

JASS & CO LLP CHARTERED ACCOUNTANTS FRN W100280 MUMBAI

101, Neoshine House,
Marol Industrial Estate, Opp. Monginis Factory,
New Link Road, Andheri (West),
Mumbai - 400 053

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KROWNIQ LIMITED

(FORMERLY KNOWN AS LYKIS LIMITED)

CIN : L74999MH1984PLC413247

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUATER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
1	**Income**						
	(a) Revenue from Operations	5,699.73	9,939.09	6,277.28	15,638.82	10,758.91	26,289.31
	(b) Other Income	207.39	138.18	87.18	345.57	145.06	355.30
	Total Income	**5,907.12**	**10,077.27**	**6,364.46**	**15,984.39**	**10,903.97**	**26,644.61**
2	**Expenses:**						
	(a) Purchase of Stock-in-trade	6,729.35	4,908.60	4,799.24	11,637.95	8,461.79	25,312.07
	(b) Changes in Inventory of Finished goods and Stock-in-trade	(2,186.69)	3,343.73	605.43	1,157.04	969.97	(2,711.63)
	(c) Employee Benefits Expenses	236.98	265.99	179.22	502.97	384.44	860.97
	(d) Finance Costs	64.89	87.20	53.09	152.09	121.94	337.19
	(e) Depreciation and Amortisation expense	31.41	28.10	33.80	59.51	66.47	133.05
	(f) Clearing, Forwarding and Freight Expenses	520.74	862.85	314.32	1,383.59	469.15	1,488.07
	(g) Other expenses	336.40	59.40	143.35	395.80	292.35	678.65
	Total Expenses	**5,733.08**	**9,555.87**	**6,128.45**	**15,288.95**	**10,766.11**	**26,098.37**
3	**Profit /(Loss) before exceptional items and tax (1 -2)**	**174.04**	**521.40**	**236.01**	**695.44**	**137.86**	**546.24**
4	Exceptional items	-	-	-	-	-	-
5	**Profit /(Loss) before tax (3+4)**	**174.04**	**521.40**	**236.01**	**695.44**	**137.86**	**546.24**
6	**Tax Expense**						
	- Current tax	56.15	97.96	-	154.11	-	121.55
	- Deferred tax	(10.55)	40.89	-	30.34	-	52.43
	- Taxes for earlier period	1.47	-	0.52	1.47	0.52	0.52
	Total Tax Expenses	**47.06**	**138.85**	**0.52**	**185.91**	**0.52**	**174.50**
7	**Profit /(Loss)for the period (5-6)**	**126.98**	**382.55**	**235.49**	**509.53**	**137.34**	**371.74**
8	**Other Comprehensive Income, net of income tax**						
	A. (i) Items that will not be reclassified to Profit or Loss						
	-Actuarial Gain/(Loss) on Gratuity Valuation	(6.39)	(0.21)	(1.92)	(6.60)	(3.83)	(0.82)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.61	0.05	-	1.66	-	0.21
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	**(4.78)**	**(0.16)**	**(1.92)**	**(4.94)**	**(3.83)**	**(0.61)**
9	**Total Comprehensive Income for the period (7+8)**	**122.20**	**382.39**	**233.57**	**504.59**	**133.51**	**371.12**
10	**Paid-up equity share capital (face value of Rs 10/- per share, fully paid up)**	1,937.52	1,937.52	1,937.52	1,937.52	1,937.52	1,937.52
11	Other Equity						1,646.45
12	**Earning /(Loss) per share (EPS) (of Rs 10/- each) (not annualised)**						
	Basic/ Diluted EPS	**0.66**	**1.97**	**1.22**	**2.63**	**0.71**	**1.92**

For and on behalf of the Board

JITENDRA KUMAR RANKA

Digitally signed by JITENDRA KUMAR RANKA
Date: 2026.11.04 19:32:14 +05'30'

Jitendra Kumar Ranka
Managing Director

Place: Mumbai
Date: November 04, 2026

KROWNIQ LIMITED

(FORMERLY KNOWN AS LYKIS LIMITED)

CIN : L74999MH1984PLC413247

Standalone Statement of Assets and Liabilities as at September 30, 2026

(Amount in Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
I. ASSETS		
1. Non Current Assets		
(a) Property, Plants and Equipments	36.04	35.83
(b) Right-of- use -assets	36.67	102.74
(c) Other Intangible Assets	0.09	9.59
(d) Financial Assets		
(i) Investments	2,164.78	2,020.69
(ii) Other financial assets	415.28	1,190.36
(e) Deferred Tax Assets (Net)	222.08	250.75
Sub -Total	**2,874.94**	**3,609.96**
2. Current Assets		
(a) Inventories	3,083.59	4,240.63
(b) Financial Assets		
(i) Trade Receivables	2,035.28	3,492.93
(ii) Cash and Cash Equivalents	1,311.50	22.17
(iii) Bank Balances other than cash and cash Equivalents	0.67	0.63
(iv) Loans	910.87	428.48
(v) Other financial assets	365.72	1,411.63
(c) Current Tax Assets	7.58	8.85
(d) Other Current Assets	199.95	767.68
Sub -Total	**7,915.16**	**10,373.00**
Assets Classified as held for sale	0.40	3.46
Total	**10,790.50**	**13,986.42**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,992.70	1,992.70
(b) Other Equity	2,151.05	1,646.45
Sub-Total	**4,143.75**	**3,639.15**
Liability		
1. Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	24.50	-
(b) Provisions	15.73	58.49
Sub-Total	**40.23**	**58.49**
2. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,049.27	7,515.84
(ii) Lease Liabilities	11.97	153.52
(iii) Trade Payable		
Total Outstanding dues of Micro and Small Enterprises	339.05	743.98
Total Outstanding dues to creditors other than Micro and Small Enterprises	247.31	499.20
(iv) Other Financial Liabilities	184.39	217.11
(b) Other Current Liabilities	656.64	1,132.41
(c) Provisions	10.22	26.72
(d) Current Tax Liabilities	107.67	-
Sub-Total	**6,606.52**	**10,288.78**
Liabilities directly associated with assets held for sale	-	-
Total	**10,790.50**	**13,986.42**

For and on behalf of the Board

JITENDRA KUMAR RANKA

Digitally signed by JITENDRA KUMAR RANKA
Date: 2026.11.04 19:22:35 +05'30'

Jitendra Kumar Ranka

Managing Director

Place: Mumbai

Date: November 04, 2026

KROWNIQ LIMITED
(FORMERLY KNOWN AS LYKIS LIMITED)
CIN : L74999MH1984PLC413247
Standalone Statement of Cash Flows for the year ended September 30, 2026

(Amount in Lakhs)

Particulars	Half Year ended Sept 30, 2026	Half Year ended Sept 30, 2025
A. Cash flow from operating activities		
Profit before tax	695.44	137.86
Adjustments for:		
Depreciation and amortization	59.51	66.47
Gain on foreign currency transactions and translations (Unrealised)	(8.59)	(20.12)
Interest on lease liability	5.50	12.09
Loss on Sale of Property, Plant and Equipment(Net)	-	-
Provision for Diminution of Inventory	-	4.03
Gain on Fair Value Changes in Equity Shares (Net)	61.49	
Profit on Sale of Trademark	(31.26)	
Loss on Sale of Investments (Net off provision & profit on sale of shares)	-	0.08
Loss on discard of Property,Plant and Equipment and Intangible assets	(9.83)	-
Remeasurement of Defined Benefit Obligations	(6.60)	(3.83)
Provision / (Reversal) of Doubtful debts and advances	(60.74)	10.00
Provision for Diminution of Investment	-	-
Impairment loss recognised / (reversed) under expected credit loss model	(3.30)	-
Interest Income	(25.70)	(23.55)
Sundry Balance written back (Net of Provision for doubtful debts, advances & Deposits and Sundry Balance Written Off)	(0.20)	0.02
Gain on Lease Modification and Lease Termination	(31.43)	
Interest Income on Fair Valuation of Security Deposit	(0.08)	-
Finance Costs (Including Fair Value Change in Financial Instruments)	146.59	105.57
Operating profit before working capital changes	**790.80**	**288.62**
Adjustments for :		
(Increase) / Decrease in inventories	1,157.04	965.94
(Increase) / Decrease in trade receivables	1,562.88	48.59
(Increase) / Decrease in Current Loans and Advances	(482.39)	12.13
(Increase) / Decrease in Financial Assets-Others	1,042.28	302.28
(Increase) / Decrease in other current assets	565.13	(107.49)
Increase/(Decrease) in trade payables	(656.96)	(312.89)
Increase/(Decrease) in Current Financial Liabilities-Others	(32.61)	(3.18)
Increase/(Decrease) in other current liabilities and provisions	(534.94)	120.47
Cash generated from operations	**3,411.23**	**1,314.47**
Direct taxes paid (Net of Refund)	(46.64)	(2.30)
Net cash flow from operating activities	**3,364.59**	**1,312.17**
B. Cash Flow from Investing Activities		
Purchase of Property Plant and Equipment	(9.33)	(3.48)
Purchase of Intangible Assets	34.72	-
Proceeds from/(investments in) Fixed Deposits (Net)	778.67	(1,140.08)
Sale of Investments	-	4.97
Purchase of Investments	(195.75)	-
Interest received	25.70	23.55
Net Cash inflow from/ (outflow) from Investing activities	**634.01**	**(1,115.04)**
C. Cash Flow from Financing Activities		
Increase / (Decrease) in Current Borrowings	(2,481.83)	22.08
Interest Paid	(88.07)	(65.15)
Other borrowing cost	(58.52)	(40.42)
Payment of lease liability	(66.27)	(74.40)
Net Cash inflow from/ (outflow) from Financing activities	**(2,694.69)**	**(157.89)**
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	(14.58)	0.02
Net increase / (decrease) in cash and cash equivalents	**1,289.33**	**39.26**
Cash and cash equivalents at the Beginning of the year	22.17	386.27
Cash and cash equivalents at the end of the year	1,311.50	425.53
Net cash Increase/(decrease) in cash and cash equivalent	**1,289.33**	**39.26**

Notes

The Accompanying notes form an integral part of financial statements

1. Cash Flow statement has been prepared under "Indirect Method", set out in Ind AS 7, notified under the Companies (Indian Accounting Standard) Rules, 2015.
2. Cash and cash Equivalents Represent cash and Cash deposit with bank which are considered to be highly liquid.
3.Previous year's figures have been regrouped and rearranged wherever necessary in order to conform to current year's figures.

For and on behalf of the Board

JITENDRA KUMAR RANKA

Digitally signed by JITENDRA KUMAR RANKA
Date: 2026.11.04 19:32:55 +05'30'

Jitendra Kumar Ranka
Managing Director

Place: Mumbai
Date: November 04, 2026

Independent Auditors's Limited Review Report on Unaudited Consolidated Financial Results of Krowniq Limited *(formerly known as Lykis Limited)* for the quarter and Half Year ended September 30, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Krowniq Limited *(formerly known as Lykis Limited)*

1. We have reviewed the accompanying unaudited statement of consolidated financial results of Krowniq Limited *(formerly known as Lykis Limited)* ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30th September 2026 together with notes thereon ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition 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, as amended read with relevant rules issued there under, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial results based on our review.

3. 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", specified under section 143(10) of the Companies Act, 2013 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 from 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing obligation and Disclosure Requirements) Regulations,2015, as amended, to the extent applicable.

4. The statement includes results of following entities:

List of Subsidiary

- Lykis Export LLC, UAE
- Goldspan Exports Private Limited (formerly known as Lykis Marketing Private Limited)
- Parshav Infra Market Private Limited w.e.f. 19th June 2026
- Tidagela Industries Private Limited w.e.f. 19th June 2026
- Exnora Trade Private Limited w.e.f. 22nd June 2026

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Veera Industrial Estate, Opp. Monginis Factory,
New Link Road, Andheri (West),
Mumbai - 400 053

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: www. jassca.co.in

JASS & CO LLP CHARTERED ACCOUNTANTS FRN W100280 MUMBAI

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying statement includes unaudited interim financial results/statements and other financial information in respect of

- 4 subsidiaries, which have not been reviewed by us, whose unaudited interim financial results/information reflects total assets of **Rs. 1,425.84 Lakhs** as at September 30, 2026, and Total Revenues of **Rs. 1,393.66 Lakhs** and **Rs. 4,122.89 Lakhs**, Total Net Loss after Tax of **Rs. (20.55) Lakhs** and **Rs. (3.76) Lakhs** and Total Comprehensive Loss of **Rs. (20.55) Lakhs** and **Rs. (3.76) Lakhs**, for the quarter and half year ended 30th September 2026, respectively and net cash flows net of **Rs. (249.10) Lakhs** for the period from 01st April 2026 to 30th September 2026, as considered in the statement whose interim financial results/statements and other financial information which have been reviewed by other auditors.

  The reports on the unaudited interim financial results/financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of the matter stated in paragraph 6 is not modified.

For J A S S & Co. LLP
(formerly known as Singrodia & Co. LLP)
Chartered Accountants
FRN: W100280

Akshay Agarwal
Partner
Membership No.: 170148

UDIN: 26170148MUFBIO7354

Place: Mumbai
Date: November 04, 2026

JASS & CO LLP CHARTERED ACCOUNTANTS FRN W100280 MUMBAI

KROWNIQ LIMITED
(FORMERLY KNOWN AS LYKIS LIMITED)
CIN: L74999MH1984PLC413247
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
1	**Income**						
	a) Revenue from Operations	7,879.96	12,668.32	8,957.79	20,548.28	15,673.24	39,274.60
	b) Other Income	193.32	126.64	82.40	319.96	141.24	289.68
	Total Income from operations	**8,073.28**	**12,794.96**	**9,040.19**	**20,868.24**	**15,814.48**	**39,564.28**
2	**Expenses:**						
	a) Purchase of Stock-in-trade	9,323.94	7,516.19	7,217.11	16,840.13	12,952.19	37,264.19
	b) Changes in Inventory of Finished goods and Stock-in-trade	(2,843.28)	3,343.73	605.43	500.45	969.97	(2,711.63)
	c) Employee Benefits Expenses	282.33	267.48	182.13	549.81	390.27	870.43
	d) Finance Costs	119.20	113.97	61.69	233.17	143.08	408.50
	e) Depreciation and Amortisation expense	41.93	28.12	33.80	70.05	66.47	133.05
	f) Clearing, Forwarding and Freight Expenses	684.45	906.39	474.65	1,590.84	709.71	1,951.50
	g) Other expenses	381.60	91.20	164.96	472.80	328.24	826.16
	Total Expenses	**7,990.17**	**12,267.08**	**8,739.77**	**20,257.25**	**15,559.93**	**38,742.20**
3	**Profit /(Loss) before tax (1-2)**	**83.11**	**527.88**	**300.42**	**610.99**	**254.55**	**822.08**
	Share in Profit and (Loss) of associates / Joint venture as per Equity method	-	-	-	-	(0.14)	(0.14)
	Profit / (Loss) Before Taxation	**83.11**	**527.88**	**300.42**	**610.99**	**254.41**	**821.94**
4	**Tax Expense**						
	- Current tax	56.15	97.96	-	154.10	-	121.56
	- Deferred tax	(38.83)	40.89	-	2.06	-	52.36
	- Taxes for earlier period	1.47	-	0.52	1.47	0.52	0.52
	Total Tax Expenses	**18.79**	**138.85**	**0.52**	**157.63**	**0.52**	**174.44**
5	**Profit /(Loss) for the period (3-4)**	**64.32**	**389.03**	**299.90**	**453.36**	**253.89**	**647.50**
6	**Other Comprehensive Income, net of income tax**						
	A. (i) Items that will not be reclassified to Profit or Loss-Continuing Operations						
	-Acturial Gain/Loss on Gratuity Valuation	(16.50)	(0.21)	(1.92)	(16.71)	(3.83)	(1.00)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.16	0.05	-	4.21	-	0.25
	B. (i) Items that will be reclassified to Profit or Loss						
	-Exchange difference in translating the financial statements of foreign operations	6.79	5.50	10.78	12.29	9.20	26.21
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	**(5.55)**	**5.34**	**8.86**	**(0.21)**	**5.37**	**25.46**
7	**Total Comprehensive Income for the period (5+6)**	**58.77**	**394.37**	**308.76**	**453.15**	**259.26**	**672.96**
8	**Net Profit attributable to**						
	(a) Owners of the Company	69.25	390.06	299.90	458.57	253.89	647.51
	(b) Non - controlling interest	(4.93)	(1.03)	-	(5.21)	-	(0.01)
9	**Other Comprehensive Income Attributable to**						
	(a) Owners of the Company	(4.80)	5.34	8.86	0.54	5.37	25.46
	(b) Non - controlling interest	(0.75)	-	-	(0.75)	-	-
10	**Total Comprehensive Income Attributable to**						
	(a) Owners of the Company	64.45	395.40	308.76	459.11	259.26	672.97
	(b) Non - controlling interest	(5.68)	(1.03)	-	(5.96)	-	(0.01)
11	**Paid-up equity share capital** (Face value of Rs 10/- per share, fully paid up)	**1,937.52**	**1,937.52**	**1,937.52**	**1,937.52**	**1,937.52**	**1,937.52**
12	Other Equity						2,087.27
13	**Earning /(Loss) per share from Continuing operations (EPS) (of Rs 10/- each) (not annualised)**						
	Basic/ Diluted EPS	0.36	2.01	1.55	2.37	1.31	3.34

For and on behalf of the Board
JITENDRA KUMAR RANKA
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Date: 2026.11.04 19:33:23 +05'30'

Jitendra Kumar Ranka
Managing Director

Place: Mumbai
Date: November 04, 2026

KROWNIQ LIMITED

(FORMERLY KNOWN AS LYKIS LIMITED)

CIN: L74999MH1984PLC413247

Consolidated Statement of Assets and Liabilities as at September 30, 2026

(Amount in Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
I. ASSETS (A)		
1. Non Current Assets		
(a) Property, Plant and Equipment	39.11	35.83
(b) Right-of- use -assets	222.22	102.74
(c) Other Intangible Assets	0.10	9.60
(d) Financial Assets		
(i) Investments	2,121.50	1,980.41
(ii) Other financial assets	417.04	1,190.36
(e) Deferred Tax Assets (Net)	253.23	251.09
Sub -Total	**3,053.20**	**3,570.03**
2. Current Assets		
(a) Inventories	3,740.18	4,240.63
(b) Financial Assets		
(i) Trade Receivables	3,615.41	7,720.49
(ii) Cash and Cash Equivalents	2,261.67	725.18
(iii) Other Bank Balance	50.66	0.62
(iv) Loans	672.23	429.24
(v) Other financial assets	475.01	1,408.58
(c) Current Tax Assets	30.77	13.96
(d) Other Current Assets	510.05	853.07
Sub -Total	**11,355.98**	**15,391.77**
Assets Classified as held for sale	0.40	3.46
Total	**14,409.58**	**18,965.26**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,992.70	1,992.70
(b) Other Equity	2,545.90	2,087.27
(c) Non Controlling Interest	(3.22)	(0.38)
Sub-Total	**4,535.38**	**4,079.58**
Liability		
1. Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	84.88	-
(b) Provisions	57.75	60.95
Sub-Total	**142.63**	**60.95**
2. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,352.08	10,505.65
(ii) Lease Liabilities	137.59	153.52
(iii) Trade Payable		
Total Outstanding dues of Micro & Small Enterprises	537.80	743.98
Total Outstanding due to creditors other than Micro & Small Enterprises	439.35	1,953.11
(iv) Other Financial Liabilities	313.83	297.96
(b) Other Current Liabilities	830.99	1,143.69
(c) Provisions	12.27	26.82
(d) Current Tax Liabilities	107.66	-
Sub-Total	**9,731.57**	**14,824.73**
Liabilities directly associated with assets held for sale	-	-
Total	**14,409.58**	**18,965.26**

For and on behalf of the Board

JITENDRA KUMAR RANKA

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Date: 2026.11.04 19:33:40 +05'30'

Jitendra Kumar Ranka
Managing Director

Place: Mumbai
Date: November 04, 2026

KROWNIQ LIMITED
(FORMERLY KNOWN AS LYKIS LIMITED)
CIN: L74999MH1984PLC413247
Consolidated Cash Flow Statement For the half year ended September 30, 2026

(Amount in Lakhs)

Particulars	Half Year ended September 30, 2026	Half Year ended September 30, 2025
A. Cash flow from operating activities		
Net Profit before taxation	610.99	254.41
Adjustments for:		
Depreciation and amortization	70.05	66.47
Loss on Sale of Property,Plant and Equipment(Net)	-	-
Loss on discard of Property,Plant and Equipment and Intangible assets	-	-
Profit on Sale of Investments	(9.83)	-
Interest Income	(19.94)	(24.15)
Share in (profit)/loss of Associate and Joint Venture	-	-
Profit on Sale of Trademark	(31.26)	
Interest Income on Fair Valuation of Security Deposit	(0.08)	
Gain on Fair Value Changes in Equity Shares (Net)	61.49	
Provision for Diminution of Inventory	-	4.03
Remasurement of Defined Benefit Obligations	(16.71)	(3.83)
Gain on foreign currency transactions and translations (Unrealised)	17.85	29.32
Provision for Doubtful debts and advances	(67.34)	10.00
Impairment loss recognised / (reversed) under expected credit loss model	3.30	-
Sundry Balances written off (Net)	(0.20)	0.12
Gain on lease modification	(31.43)	-
Finance Costs (Including Fair Value Change in Financial Instruments)	233.17	143.08
Operating profit before working capital changes	**820.06**	**479.45**
Adjustments for :		
(Increase) / Decrease in inventories	500.45	965.94
(Increase) / Decrease in trade receivables	4,148.39	(1,096.12)
(Increase) / Decrease in Current Loans and Advances	(1.99)	12.13
(Increase) / Decrease in Financial Assets-Others	1,706.89	(1,349.39)
(Increase) / Decrease in other current assets	340.42	(51.52)
Increase/(Decrease) in trade payables	(1,720.15)	354.37
Increase/(Decrease) in Current Financial Liabilities-Others	(296.74)	56.66
Increase/(Decrease) in other current liabilties & provisions	(17.64)	168.81
Cash generated from operations	**5,479.69**	**(459.67)**
Direct taxes paid	(64.71)	(7.29)
Net cash flow from operating activities	**5,414.98**	**(466.96)**
B. Cash Flow from Investing Activities		
Purchase or Construction of Property Plant and Equipment	(12.54)	(3.48)
Purchase of Intangible Assets	34.49	-
Proceeds from/(investments in) Fixed Deposits (Net)	(50.04)	511.25
Proceeds from sale of investments	(192.75)	4.09
Loan given	(241.00)	-
Purchase of investments	-	-
Proceeds from Sale of Property,Plant and Equipment	-	-
Interest received	19.94	24.15
Net Cash inflow from/ (outflow) from Investing activities	**(441.90)**	**536.01**
C. Cash Flow from Financing Activities		
Increase / (Decrease) in Borrowings	(3,150.14)	242.13
Payment of leasae liabilities	(77.28)	(74.40)
Interest paid	(138.30)	(86.29)
Transactions with non-controlling interest	2.64	
Other borrowing costs	(88.07)	(44.70)
Net Cash inflow from/ (outflow) from Financing activities	**(3,451.15)**	**36.74**
D. Effect of exchange differenes on translation of foreign currency cash and cash equivalents	14.56	(0.02)
Net increase / (decrease) in cash and cash equivalents	**1,536.49**	**105.77**
Cash and cash equivalents at the Beginning of the year	725.18	731.81
Cash and cash equivalents at the end of the year	2,261.67	837.58
Net cash Increase/(decrease) in cash and cash equivalent	**1,536.49**	**105.77**

Notes

The Accompanying notes form an integral part of financial statements

1.Cash Flow statement has been prepared under"Indirect Method",set out in Ind AS 7, notified under the Companies (Indian Accounting Standard) Rules, 2015.

2.Cash and cash Equivalents Represent cash and Cash deposit with bank which are considered to be highly liquid.

3.Previous year's figures have been regrouped and rearranged wherever necessary in order to conform to current year's figures.

For and on behalf of the Board
JITENDRA KUMAR RANKA
Digitally signed by JITENDRA KUMAR RANKA
Date: 2026.11.04 15:53:09 +05'30'
Jitendra Kumar Ranka
Managing Director

Place: Mumbai
Date: November 04, 2026