

# 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



30<sup>th</sup> May, 2026

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 30<sup>th</sup> May 2026**

Kindly find enclosed herewith the following:

1. Summarized Audited Financial Results of the Company for the 4<sup>th</sup> quarter and year ended March 31, 2026.
2. Auditors Report (Modified) for the financials for the year ended 31<sup>st</sup> March 2026.
3. Statement of Impact of Audit qualifications (for audit report with modified opinion).
4. The Annual Compliance Report under Regulation 24A of SEBI (Listing and Disclosure Requirement) (Amendment) Regulations, 2021 read with SEBI Circular dated 08.02.2019 and BSE circular dated 09.05.2019 and 14.05.2019 are not applicable to the Company, because Company claims exemptions under Regulation 15(2) of SEBI (Listing and Disclosure Requirement) Regulations, 2015 as the Company's paid up share capital is less than Rs.10 Crores and the net worth is less than Rs. 25 Crores.

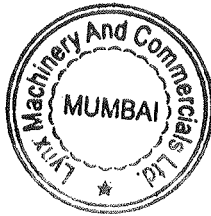
Further to note that the Board meeting commenced at 3.00 p.m. IST and concluded at 4.00p.m. IST.

Thanking you.

**Yours faithfully,**

**For Lynx Machinery And Commercials Limited**

  
**Pradyumna Jajodia**  
**Managing Director**  
**(DIN 00138175)**  
**Place: Mumbai**



**LYNX MACHINERY AND COMMERCIALS LIMITED**  
 REGD OFFICE : WARDEN HOUSE, 340 J.J.ROAD BYCULLA, MUMBAI - 400 008  
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 TEL: (91) (22) 6996 7900  
 Website : www.lynxmachinery.com, Email : cosec@lynxmachinery.com  
 CO. CODE : 505320

(Figures in Lakhs except EPS)

SR. #	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
1	Revenue From Operations	0	0	0	0	0
2	Other Income, net	0.62	0	0.64	0.79	0.64
3	<b>Total (1+2)</b>	0.62	0	0.64	0.79	0.64
4	<b>EXPENSES</b>					
a)	Employees Benefit Expense	1.95	1.18	1.42	5.60	5.10
b)	Finance Cost	46.92	15.02	21.72	112.45	78.16
c)	Depreciation and Amortisation Expense	0.03	0.26	0.33	0.83	1.08
d)	Other Expenses	16.33	7.41	13.21	37.28	43.16
	<b>Total Expenses (IV)</b>	65.23	23.87	36.68	156.16	127.50
5	Profit/(Loss) before exceptional items and tax (3-4)	-64.61	-23.87	-36.04	-155.37	-126.86
6	Exceptional Items	0	0	0	0	0
7	Profit/(Loss) before Tax (5-6)	-64.61	-23.87	-36.04	-155.37	-126.86
8	Tax Expenses					
a)	Current Tax					
b)	Deferred Tax	0	0	0	0	0
9	Net Profit(+)/Loss (7-8)	-64.61	-23.87	-36.04	-155.37	-126.86
10	Other Comprehensive Income / Loss (net of tax)					
a)	Items that will not be reclassified to profit & loss account	0	0	0	0	0
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)	-64.61	-23.87	-36.04	-155.37	-126.86
12	Paid-Up Equity Share Capital (Face Value Rs. 10/- per Share)	102.55	102.55	102.55	102.55	102.55
13	Earning per Share (of rs. 10/- each) (not annualised)					
a)	Basic & Diluted	(6.30)	(2.33)	(3.51)	(15.15)	(13.69)

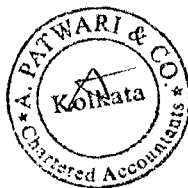
**Notes:**

- 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 30.05.2026
- 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.

PRADYUMNA JAJODIA

PLACE : MUMBAI  
DATE : 30.05.2026



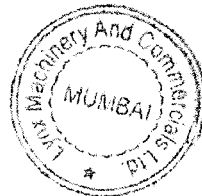
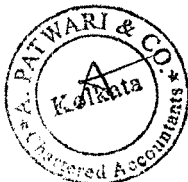
  
MANAGING DIRECTOR  
DIN - 00138175

**LYNX MACHINERY AND COMMERCIALS LIMITED**  
 REGD OFFICE : WARDEN HOUSE, 340 J.J.ROAD BYCULLA, MUMBAI - 400 008  
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 CO. CODE : 505320

Rupees in '00

Statement of Standalone Audited Assets and Liabilities	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
<b>A ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Fixed Assets		
- Tangible assets	3,178.47	4,008.34
(b) Non-current investments	-	-
(c) Long Term Loans And Advances	82,299.58	82,301.74
<b>Sub-total - Non-current Assets</b>	<b>85,478.05</b>	<b>86,310.08</b>
<b>2 Current Assets</b>		
(a) Trade Receivables	24,451.69	24,451.69
(b) Cash and Cash Equivalents	1,825.09	1,983.30
(c) Short Term Loans and Advances	-	-
(d) Other Current Assets	1,552,223.96	1,142,869.37
<b>Sub-total - Current Assets</b>	<b>1,578,500.74</b>	<b>1,169,304.36</b>
<b>TOTAL ASSETS</b>	<b>1,663,978.79</b>	<b>1,255,614.44</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Shareholder's Funds</b>		
(a) Share Capital	102,553.20	102,553.20
(b) Reserves and Surplus	(285,996.02)	(130,624.28)
<b>Sub-total - Shareholder's funds</b>	<b>(183,442.82)</b>	<b>(28,071.08)</b>
<b>2 Non- Current Liabilities</b>		
(a) Long Term Borrowings	1,362,820.93	827,467.60
(b) Deferred Tax Liabilities (Net)	-	-
<b>Sub-total - Non-current liabilities</b>	<b>1,362,820.93</b>	<b>827,467.60</b>
<b>3 Current Liabilities</b>		
(a) Trade Payables	-	-
(b) Other Current Liabilities	484,600.68	456,217.92
<b>Sub-total - Current Liabilities</b>	<b>484,600.68</b>	<b>456,217.92</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,663,978.79</b>	<b>1,255,614.44</b>

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



*[Signature]*

**PRADYUMNA JAJODIA**  
MANAGING DIRECTOR  
DIN - 00138175

**LYNX MACHINERY AND COMMERCIALS LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026**

(Rs in '00)

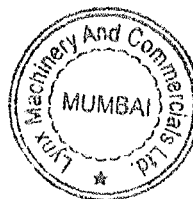
	Year ended 31.03.2026		Year ended 31.03.2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Extraordinary Items		(155,371.74)		(126,856.90)
Adjustment for				
Depreciation	829.87		1,074.89	
(Profit)/Loss on sale of Fixed Assets	-		-	
(Profit)/Loss on sale of Investments	-		-	
Interest Received	(622.70)		(623.77)	
Interest Paid	112,448.15	112,655.32	78,155.58	78,606.70
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		(42,716.42)		(48,250.20)
Adjustment for Trade & Other Receivables	(409,352.43)		(420,028.40)	
Inventories	-		-	
Trade Payable	28,382.75	(380,969.68)	404,300.16	(15,728.24)
<b>CASH GENERATED FROM OPERATION</b>		(423,686.09)		(63,978.43)
Interest Paid		(112,448.15)		(78,155.58)
<b>CASH FLOW BEFORE EXTRA - ORDINARY ITEMS</b>		(536,134.24)		(142,134.01)
Extra ordinary items		-		-
<b>NET CASH FROM OPERATING ACTIVITIES</b>		(536,134.24)		(142,134.01)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Addition of Fixed Assets	-		(295.00)	
Sale of Fixed Assets	-		-	
Sale of Investments	-		-	
Interest Received	622.70		623.77	
Disposal of Investment Property	-	622.70	-	328.77
<b>NET CASH FROM INVESTING ACTIVITIES</b>		622.70		328.77
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>				
Increase in Share Capital	-		42,553.20	
Increase in Securities Premium	-		157,446.84	
Proceeds from/(Repayment of) Borrowings	535,353.33	535,353.33	(89,810.02)	110,190.02
<b>NET CASH FROM / (USED IN) FINANCING ACTIVITIES</b>		535,353.33		110,190.02
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>		(158.20)		(31,615.23)
<b>OPENING CASH &amp; CASH EQUIVALENTS</b>		1,983.29		33,598.52
<b>CLOSING CASH &amp; CASH EQUIVALENTS</b>		1,825.09		1,983.29

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.



*(Signature)*

**PRADYUMNA JAJODIA**  
MANAGING DIRECTOR  
DIN - 00138175

CO. CODE : 505320

**EXTRACT OF STATEMENT OF RESULTS FOR THE  
 4TH QUARTER / YEAR ENDED MARCH 31, 2026**

(RS in Thousands except EPS)

SR. NO.	PARTICULARS	Quarter Ended 31.03.2026 Audited	Quarter Ended 31.03.2025 Audited	Year Ended 31.03.2026 Audited
1	Total Income from Operations (Net)	62	64	79
	<b>Total</b>	<b>62</b>	<b>64</b>	<b>79</b>
2	Net Profit / (Loss) for the Period before Tax, (exceptional and /or extra ordinary Items)	-6461	-3604	-15537
3	Net Profit / (Loss) for the Period before Tax (after exceptional and/or extra ordinary Items)	-6461	-3604	-15537
4	Net Profit / (Loss) for the Period after Tax (after exceptional and / or extra ordinary Items)	-6461	-3604	-15537
5	Total Comprehensive Income for the period (comprising Profit/(Loss) for the period (after Tax) and other comprehensive Income (after Tax)	-6461	-3604	-15537
6	Paid-Up Equity Share Capital (Face Value Rs.10/- Per Share)	10255	10255	10255
7	Reserve - other Equity (excluding revaluation reserves (as shown in the Audited Balance Sheet of Previous Year)	0	0	-28600
8	Earning Per Share (EPS) before extra ordinary Items (of R.10/- each)			
a)	Basic	(6.30)	(3.51)	(15.15)
b)	Diluted	(6.30)	(3.51)	(15.15)
	* Not Annualised			

**NOTES:**

a) 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 are available on the BSE website (www.bseindia.com) and on the company's website www.lynxmachinery.com

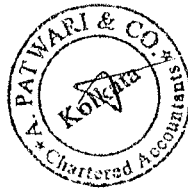
b) There is no change in accounting Policies and hence there is no Impact on Profit & Loss.

c) No Exceptional or extra ordinary Items adjusted.

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

PRADYUMNA JAJODIA

PLACE : MUMBAI  
 DATE : 30.05.2026



  
 MANAGING DIRECTOR  
 DIN - 00138175

**INDEPENDENT AUDITOR'S REPORT  
TO THE BOARD OF DIRECTORS OF LYNX MACHINERY AND COMMERCIALS LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of LYNX MACHINERY AND COMMERCIALS LIMITED ("the Company"), for the quarter ended 31<sup>st</sup> March 2026 and the year to date results for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results, except for the effects of the matter described in the Basis for Qualified Opinion section of our report,:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March 2026 as well as the year to date results for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

**Basis for Qualified Opinion**

The Company's trade receivables aggregating to Rs 2,445,169 are old and under litigation. The said amount includes Rs 2,134,761 receivable from a trade debtor, in respect of which the Hon'ble City Civil & Sessions Court, Greater Mumbai, has ordered the company to pay Rs 29,38,735 to the said party (plus interest from date of filing of suit), recovery of the said sum of Rs 2,134,761 from the same party is doubtful in our opinion, more so because the debt is now barred by limitation. Hence, in our opinion, provision for doubtful debts needs to be maintained against the said Trade Receivable of Rs 2,134,761. Thus Trade Receivables and Other Equity are overstated by Rs 2,134,761 and loss and comprehensive loss for the year are understated by the same amount.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for



safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



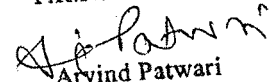
Arvind Patwari  
(Chartered Accountant)

A. Patwari & Co  
70, Diamond Harbour Road,  
Kolkata - 700 023  
Mobile: 9830605793  
Email: apatwarico@gmail.com

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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For A. Patwari & Co.  
Chartered Accountants  
Firm Registration No. 326300E  
For A. PATWARI & CO.  
Chartered Accountants  
F.R.N.:326300E

  
Arvind Patwari  
Proprietor  
M.A. No. 065505

Membership No 065505

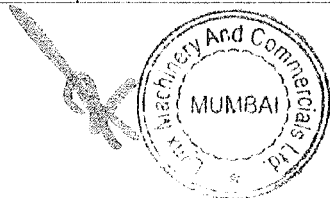
Place: Kolkata  
Dated : 30.05.2026  
UDIN : 26065505CSMORC2219

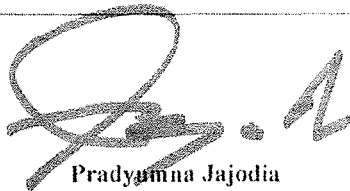
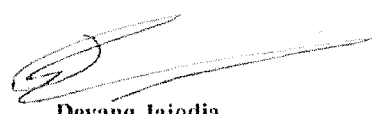
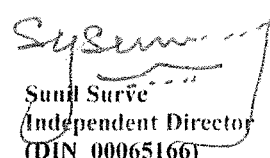
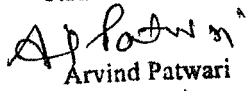


**ANNEXURE I**

**Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results for the year ended March 31, 2026**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b> <b>[See Regulation 33/ 52 of the SEBI (LODR) (Amendment) Regulations, 2016]</b>				
	<b>Sr. No.</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications)</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications)</b>
<b>I.</b>	1.	Turnover/ Total Income	78,793	78,793
	2.	Total Expenditure	1,56,15,967	1,77,50,728
	3.	Net Profit/ (Loss)	(1,55,37,174)	(1,76,71,935)
	4.	Earnings Per Share	(15.15)	(17.23)
	5.	Total Assets	16,63,97,879	16,42,63,118
	6.	Total Liabilities	18,47,42,161	18,47,42,161
	7.	Net Worth	(1,83,44,282)	(2,04,79,043)
	8.	Any other financial item(s) (as felt appropriate by the management)	--	--
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	<b>a. Details of Audit Qualifications:</b> 1. Non-Provisions for Doubtful debts of Rs.21,34,761/-			
	<b>b. Type of Audit Qualification:</b> I. Qualified Opinion			
	<b>c. Frequency of qualification: Whether appeared first time/ repetitive/ since how long continuing.</b>			
	<b>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</b> 1. The Company's trade receivables aggregating to Rs. 24,45,169/-are old and under litigation and is subjudice. Though the Company has lost the suit in case of one of the debtors of Rs. 21,34,761/- before the Honorable City Civil Sessions Court Mumbai, against which the Company has filed an Appeal in the Honorable High Court of Mumbai, the Company is also attempting to hold without prejudice discussions with the concerned debtor to settle the issue and the Company is reasonably hopeful of recovering the debt and accordingly the Company has still not made provision for bad debts in the books of Accounts.			
	<b>e. For Audit Qualification(s) where impact is not quantified by the auditor: NIL.</b>			
	<b>(i) Management's estimation on the impact of audit qualification: NIL.</b>			



	(ii) If management is unable to estimate the impact, reasons for the same: The Company is hopeful to recover the debts as mentioned above	
	(iii) Auditors' Comments on (i) and (ii) above: NIL	
III.	<b>Signatories:</b>	
	<ul style="list-style-type: none"> <li>• CEO/Managing Director</li> </ul>	 <b>Pradyumna Jajodia</b> <b>Managing Director</b> <b>(00138175)</b>
	<ul style="list-style-type: none"> <li>• Chief Financial Officer</li> </ul>	 <b>Devang Jajodia</b> <b>Chief Financial Officer &amp; Director</b> <b>(08061920)</b>
	<ul style="list-style-type: none"> <li>• Audit Committee Chairman</li> </ul>	 <b>Sunil Surve</b> <b>Independent Director</b> <b>(DIN 00065166)</b>
	<ul style="list-style-type: none"> <li>• Statutory Auditor</li> </ul>	<b>A Patwari &amp; Co</b> <b>Chartered Accountant</b> <b>FRN 326300E</b> <b>For A. PATWARI &amp; CO.</b> <b>Chartered Accountants</b> <b>F.R.N.:326300E</b>  <b>Arvind Patwari</b> <b>Proprietor</b> <b>M.No 065505</b> <b>Arvind Patwari</b> <b>Proprietor</b> <b>M. No. 065505</b>
	Place: Mumbai	
	Date: 30 <sup>th</sup> May 2026	

