



LYKIS LIMITED

Corporate Office: Grandeur Bldg., 4th Floor, Veera Desai Road, Opp Gundecha Symphony, Near Country Club, Andheri-West, Mumbai- 400 053.
Registered Office: 57B, C.R. Avenue, 1st Floor, Kolkata 700 012
Tel.: (+9122) 4069 4069 website: www.lykisgroup.com
CIN NO. L74999WB1984PLC038064

November 14, 2019

To,
The Manager,
Department of Corporate Services,
BSE Limited,
P.J.Towers, Dalal Street,
Mumbai – 400 001.

Script Code: 530689

Subject: Outcome of Board Meeting held on November 14, 2019

Dear Sir/Madam,

The Board of Directors of the company at its meeting held on Thursday, November 14, 2019, interalia has consider and transacted following business:

The Board has consider and adopted the Un-audited Financial Result (Standalone and Consolidated) for the Quarter and half Year ended September 30, 2019 and has noted Limited Review Report of Auditors thereon.

Kindly take the same on your record and oblige.

Thanking You,
Yours Faithfully,

For Lykis Limited

Neha Mankame

Company Secretary & Compliance Officer





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Kolkata - 700 001, Tel. : 033 2262 5265

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Near County Club, Andheri (West)
Mumbai - 400 053, Ph. : 022 4069 4069

Garden :
IRINGMARA TEA ESTATE
P.O. Dwarbund - 788 113
Dist. : Cachar (Assam)

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs. In lakhs)

Sl. No	Particulars	Standalone						Consolidated						
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			Year Ended
		(Unaudited) 30-Sep-19	(Unaudited) 30-Jun-19	(Unaudited) 30-Sep-18	(Unaudited) 30-Sep-19	(Unaudited) 30-Sep-18	(Audited) 31 March 2019	(Unaudited) 30-Sep-19	(Unaudited) 30-Jun-19	(Unaudited) 30-Sep-18	(Unaudited) 30-Sep-19	(Unaudited) 30-Sep-18	(Audited) 31 March 2019	
1	Income													
	(a) Revenue from Operations	2,080.11	2,716.86	4,250.25	4,796.97	7,611.65	14,669.54	2,080.11	2,729.33	4,286.52	4,809.44	7,679.23	14,732.09	
	(b) Other Income	53.82	58.09	4.21	111.91	45.61	103.09	53.82	58.09	4.34	111.91	46.03	105.95	
	Total Income from operations	2,133.93	2,774.95	4,254.47	4,908.88	7,657.26	14,772.63	2,133.93	2,787.42	4,290.86	4,921.35	7,725.26	14,838.04	
2	Expenses:													
	a) Cost of Materials consumed	-	5.21	65.48	5.21	111.95	162.19	-	5.21	65.48	5.21	111.95	162.19	
	b) Purchase of Stock-in-trade	1,948.21	2,293.55	3,300.75	4,241.76	5,953.10	11,576.57	1,948.21	2,294.52	3,309.59	4,242.73	5,976.84	11,564.63	
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(192.27)	82.69	(38.56)	-109.58	(74.68)	188.60	-192.27	150.83	0.87	-41.44	(18.06)	336.26	
	d) Employee Benefits Expenses	135.69	93.35	86.47	229.05	184.08	409.56	138.27	97.18	90.80	235.45	193.32	424.40	
	e) Finance Costs	54.77	48.77	59.46	103.54	107.05	216.29	54.77	48.77	59.46	103.54	107.05	216.66	
	f) Depreciation and Amortisation expense	13.13	13.11	14.73	26.24	31.27	68.45	13.13	13.11	14.73	26.24	31.27	68.59	
	g) Excise Duty Paid	-	-	-	-	-	-	-	-	-	-	-	-	
	h) Other expenses	223.35	342.52	881.31	565.86	1,545.27	2,193.44	225.67	345.48	893.46	571.15	1,562.50	2,232.27	
	Total Expenses	2,182.88	2,879.19	4,369.65	5,062.07	7,858.04	14,815.11	2,187.78	2,955.10	4,434.39	5,142.88	7,964.87	15,005.00	
3	Profit before tax (1 -2)	(48.95)	(104.24)	(115.19)	(153.19)	(200.77)	(42.48)	(53.85)	(167.68)	(143.53)	(221.53)	(239.61)	(166.96)	
4	Tax Expense													
	- Current tax	-	-	-	-	-	49.67	-	-	-	-	-	49.67	
	- Deferred tax	-	-	-	-	-	4.89	-	-	-	-	-	25.46	
	Total Tax Expenses	-	-	-	-	-	54.56	-	-	-	-	-	75.13	
5	Profit for the period (3 -4)	(48.95)	(104.24)	(115.19)	(153.19)	(200.77)	(97.04)	(53.85)	(167.68)	(143.53)	(221.53)	(239.61)	(242.09)	
	Other Comprehensive Income, net of income tax													
	A. (i) Items that will be reclassified to Profit or Loss													
	(ii) Income tax relating to items that will be reclassified to profit or loss													
	B. (i) Items that will not be reclassified to Profit or Loss	18.58			18.58			18.58			18.58			
	(ii) Income tax relating to items that will not be reclassified to profit or loss													
	Total Other Comprehensive Income, net of income tax	18.58	-	-	18.58	-	-	18.58	-	-	18.58	-	-	
	Total Comprehensive Income for the period (5 + 6)	(30.37)	(104.24)	(115.19)	(134.61)	(200.77)	(97.04)	(35.27)	(167.68)	(143.53)	(202.95)	(239.61)	(242.09)	
8	Paid-up equity share capital (face value of Rs 10/- per share)	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	1,992.70	
9	Earning per share (EPS) (of Rs 10/- each) (not annualised)													
	Basic/ Diluted EPS	(0.25)	(0.54)	(0.59)	(0.79)	(1.04)	(0.50)	(0.28)	(0.87)	(0.74)	(1.14)	(1.24)	(1.25)	

For and on behalf of the Board
Heinrich Mulsien
Heinrich Mulsien
Managing Director

Place, Kolkata
Dated:14-11-2019



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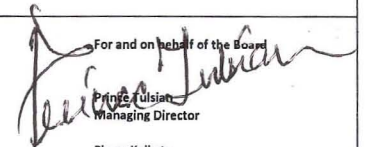
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED
STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

(Rs.in lakhs)

Sl. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31 March 2019	30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
1	Segment Revenue (Revenue from Operations)												
	(a) Tea	117.87	99.70	263.56	217.57	438.30	669.06	117.87	99.70	263.56	217.57	438.30	669.06
	(b) FMCG	1,962.24	2,617.16	3,986.69	4,579.40	7,173.34	14,000.48	1,962.24	2,629.63	4,023.09	4,591.87	7,241.34	14,063.03
	Net sales/Income from Operations	2,080.11	2,716.86	4,250.25	4,796.97	7,611.64	14,669.54	2,080.11	2,729.33	4,286.65	4,809.44	7,679.64	14,732.09
2	Segment Profit Before Tax & Finance Cost												
	(a) Tea	2.64	1.72	44.89	4.35	47.53	(9.56)	2.64	1.72	44.89	4.35	47.53	(9.56)
	(b) FMCG	3.95	(52.58)	(99.64)	-48.63	(135.71)	213.31	-0.95	-116.02	-127.99	-116.97	-174.54	89.17
	Total	6.59	-50.86	-54.75	-44.28	-88.18	203.75	1.69	-114.30	-83.10	-112.62	-127.01	79.61
	Less : Finance Cost	54.77	48.77	59.46	103.54	107.05	216.29	54.77	48.77	59.46	103.54	107.05	216.64
	Add: Other Un-allocable Income net off Unallocable Expenditure	(0.77)	(4.61)	(0.97)	-5.38	(5.54)	(29.94)	-0.77	-4.61	-0.97	-5.38	-5.54	(29.93)
	Total Profit (+)/Loss (-) before Tax	(48.95)	(104.24)	(115.18)	(153.19)	(200.77)	(42.48)	(53.85)	(167.68)	(143.53)	(221.53)	(239.60)	(166.96)
3	Capital Employed (Segment Wise)												
	(a) Tea	1,481.55	1,664.49	1,695.41	1,481.55	1,695.49	1,555.85	1,481.55	1,664.49	1,695.41	1,481.55	1,695.49	1,555.82
	(b) FMCG	1,750.09	1,538.35	1,561.56	1,750.09	1,561.86	1,804.84	1,750.09	1,538.35	1,561.56	1,750.09	1,561.86	1,804.84
	(c) Other Unallocated	(15.29)	(100.38)	(16.52)	-15.29	(16.90)	(9.73)	-15.29	-76.58	-16.52	-15.29	-16.90	(9.73)
	Total Capital Employed	3,216.35	3,102.46	3,240.45	3,216.35	3,240.45	3,350.96	1,634.20	1,625.99	1,904.19	1,634.20	1,904.19	1,834.04

Notes:

- The above financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors of the Company at its meeting held on 14th November 2019 for the quarter ended 30 September 2019.
- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, along with segment wise results to the extent applicable.
- The Government of India has implemented Goods and Services Tax (GST) with effect from July 1, 2017 which replaces excise duty and various other indirect taxes. In accordance with IND AS requirements, the sales for the quarters ended September 30, 2019 and is reported net of GST.
- Statutory Auditor of the Company have conducted a 'Limited Review' of the financial results for the quarter and half year ended in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. There are no qualifications in this report issued by the Statutory Auditors.
- The Balance of Debtors, Creditors and loan balances are subject to Confirmation.

For and on behalf of the Board

 Pratik Mishra
 Managing Director

Place: Kolkata
 Dated:14-11-2019



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STATEMENT OF STANDALONE AND CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2019

(Rs. In lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As At 30th Sept, 2019	As At 31st March, 2019	As At 30th Sept, 2019	As At 31st March, 2019
I. ASSETS				
1. Non Current Assets				
(a) Property, Plant and Equipment	1,278.14	1,299.34	1,278.14	1,299.35
(b) Capital Work-In-Progress	136.41	131.87	136.41	131.87
(c) Intangible Assets	0.53	0.79	0.53	0.79
(d) Financial Assets				
(i) Investments	86.82	86.82	9.49	9.50
(ii) Others	1.47	1.47	1.47	1.47
(e) Income Tax Assets	212.70	208.61	212.70	208.61
	1,716.07	1,728.91	1,638.74	1,651.59
2. Current Assets				
(a) Inventories	505.02	407.58	505.02	472.48
(b) Financial Assets				
(i) Investments				
(ii) Trade Receivables	3,687.35	3,482.77	2,092.69	1,885.41
(iii) Cash and Cash Equivalents	1,191.25	1,201.16	1,226.01	1,235.57
(iv) Loans	681.57	745.47	681.57	745.47
(v) Others	327.06	487.83	330.01	491.13
(c) Other Current Assets	3,086.89	3,170.57	3,151.22	3,234.87
	9,479.13	9,495.38	7,986.51	8,064.93
TOTAL	11,195.21	11,224.29	9,625.26	9,716.52
II. EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	1,992.70	1,992.70	1,992.70	1,992.70
(b) Other Equity	1,223.65	1,358.26	(358.50)	(158.66)
	3,216.35	3,350.96	1,634.20	1,834.04
Minority Interest			(0.75)	(0.72)
Liability				
1. Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	2.25	2.82	2.25	2.82
(ii) Deferred Income	35.38	34.12	35.38	34.12
(b) Deferred Tax Liabilities (Net)	11.89	11.89	11.89	11.89
	49.51	48.83	48.76	48.11
2. Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	4,796.06	4,274.49	4,797.06	4,275.49
(ii) Trade Payable	1,282.87	1,494.25	1,282.87	1,494.54
(iii) Other Financial Liabilities	76.99	74.47	84.73	74.47
(b) Other Current Liabilities	1,560.23	1,763.50	1,562.48	1,767.17
(c) Provisions	36.04	40.63	38.00	45.54
(d) Current Tax Liabilities (Net)	177.16	177.16	177.16	177.16
	7,929.35	7,824.50	7,942.30	7,834.37
TOTAL	11,195.21	11,224.29	9,625.26	9,716.52

For and on behalf of the Board

Prince Tulsian
Prince Tulsian
Managing Director

Place: Kolkata

Dated:14-11-2019



LYKIS LIMITED

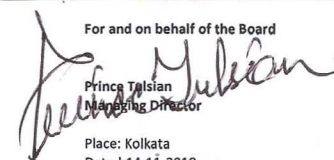
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STATEMENT OF STANDALONE CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019			
	(Rs. In lakhs)		
	Half Year Ended September 30, 2019	Half Year Ended September 30, 2018	Year Ended March 31, 2019
A	CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/(LOSS) BEFORE TAXES AND EXTRAORDINARY ITEMS	(153.19)	(200.78)	(42.48)
ADJUSTMENT FOR:			
FINANCE COST	103.54	107.05	216.29
DEPRECIATION AND AMORTISATION OF PROPERTY, PLANT & EQUIPMENT	26.74	31.27	-
DEPRECIATION AND AMORTISATION OF INTANGIBLE ASSETS	-	-	68.45
PROVISIONS	-	(34.18)	118.77
ADJUSTMENT FOR EARLIER YEAR	(0.00)	0.92	-
LOSS ON SALE OF ASSETS	0.93	197.91	(0.34)
ASSETS/LIABILITY NO LONGER REQUIRED WRITTEN BACK	56.94	-	198.25
EXCHANGE FLUCTUATION (GAIN)/LOSS ON LOAN	(10.28)	-	78.06
SUBSIDY FROM GOVERNMENT	(0.21)	-	(4.76)
INTEREST INCOME	(6.14)	(4.37)	(58.62)
DIVIDEND INCOME	-	(0.08)	(1.88)
GST INPUT CREDIT CLAIM BACK	29.42	-	-
INCOME TAX PAID FOR EARLIER YEAR	-	(1.78)	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE	47.24	95.97	571.75
ADJUSTMENT FOR:			
(INCREASE)/DECREASE IN STOCK	(97.43)	(71.95)	182.44
(INCREASE)/DECREASE IN TRADE RECEIVABLE	(231.93)	505.41	1,123.41
(INCREASE)/DECREASE IN CURRENT ASSETS	83.68	1,389.46	2,101.02
(INCREASE)/DECREASE IN LOANS & ADVANCES	243.25	513.86	563.49
DECREASE/ (INCREASE) IN INCOME TAX ASSET	(4.59)	-	(208.61)
DECREASE/ (INCREASE) IN FINANCIAL ASSETS - OTHER	-	-	520.45
INCREASE/ (DECREASE) IN CURRENT FINANCIAL LIABILITIES - OTHER	(29.42)	-	(367.33)
INCREASE/(DECREASE) IN CURRENT LIABILITIES	(203.58)	989.24	(1,711.50)
INCREASE/(DECREASE) IN TRADE PAYABLES	(211.38)	249.23	(50.90)
	(451.39)	3,575.25	3,071.09
CASH GENERATED FROM OPERATIONS	(404.15)	3,671.22	3,642.84
LESS: INCOME TAX PAID			(76.19)
NET CASH(USED IN) OPERATING ACTIVITIES	(404.15)	3,671.22	3,566.65
B	CASH FLOW FROM INVESTING ACTIVITIES		
PURCHASE OF FIXED ASSETS	(8.04)	(5.22)	(70.39)
(INCREASE)/DECREASE IN CAPITAL WIP	(4.54)	(5.77)	-
INTEREST RECEIVED	6.14	4.37	42.75
DIVIDEND RECEIVED	-	0.08	(1.88)
PROCEEDS FROM SALE OF PROPERTY, PLANT & EQUIPMENT	2.34	2.60	2.6
(INCREASE)/DECREASE IN INVESTMENTS	-	223.00	227.45
NET CASH(USED IN) INVESTING ACTIVITIES	(4.10)	219.06	200.53
C	CASH FLOW FROM FINANCING ACTIVITIES		
INCREASE/(DECREASE) IN LONG TERM BORROWINGS	(0.57)	(0.51)	(1.05)
INCREASE/(DECREASE) IN SHORT TERM BORROWINGS	502.25	(5,314.34)	(6,585.62)
PROCEEDS FROM SUBSIDY RECEIVED FROM GOVERNMENT	0.21	-	38.88
FINANCE COST	(103.54)	(107.05)	(203.43)
NET CASH (USED IN) FROM FINANCING ACTIVITIES	398.35	(5,421.90)	(6,751.22)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(9.91)	(1,531.62)	-2,984.04
OPENING BALANCE CASH & CASH EQUIVALENTS	1,201.16	4,185.19	4,185.19
CLOSING BALANCE CASH & CASH EQUIVALENTS	1,191.25	2,653.57	1,201.15
	For and on behalf of the Board  Prince Tulsian Managing Director Place: Kolkata Dated:14-11-2019		



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			(Rs. In lakhs)
	Half Year Ended September 30, 2019	Half Year Ended September 30, 2018	Year Ended March 31, 2019
A CASH FLOW FROM OPERATING ACTIVITIES			
NET PROFIT/(LOSS) BEFORE TAXES AND EXTRAORDINARY ITEMS	(221.52)	(239.61)	(42.48)
ADJUSTMENT FOR:			
FINANCE COST	103.54	107.05	216.29
DEPRECIATION AND AMORTISATION OF PROPERTY, PLANT & EQUIPMENT	26.24	31.27	-
DEPRECIATION AND AMORTISATION OF INTANGIBLE ASSETS	-	-	68.45
PROVISIONS	-	(34.18)	118.77
ADJUSTMENT FOR EARLIER YEAR	(0.00)	0.92	-
LOSS ON SALE OF ASSETS	0.93	197.91	(0.34)
LIABILITY NO LONGER REQUIRED WRITTEN BACK	56.94	(4.32)	198.25
EXCHANGE FLUCTUATION (GAIN)/LOSS ON LOAN	(10.28)	-	78.06
SUBSIDY FROM GOVERNMENT	(0.21)	-	(4.76)
INTEREST INCOME	(6.14)	(4.37)	(58.62)
DIVIDEND INCOME	-	(0.08)	(1.88)
PRIOR PERIOD EXPENSES	29.42	-	-
INCOME TAX PAID FOR EARLIER YEAR	-	(1.78)	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE	-21.09	52.82	571.75
ADJUSTMENT FOR:			
(INCREASE)/DECREASE IN STOCK	(29.29)	(15.33)	182.44
(INCREASE)/DECREASE IN TRADE RECEIVABLE	(232.35)	487.90	1,123.41
(INCREASE)/DECREASE IN CURRENT ASSETS	83.68	1,389.46	2,101.02
(INCREASE)/DECREASE IN LOANS & ADVANCES	243.44	513.82	563.49
DECREASE/ (INCREASE) IN INCOME TAX ASSET	(4.59)	-	(208.61)
DECREASE/ (INCREASE) IN FINANCIAL ASSETS - OTHER	0.34	25.98	520.45
INCREASE/ (DECREASE) IN CURRENT FINANCIAL LIABILITIES - OTHER	(5.43)	9.90	(367.33)
INCREASE/(DECREASE) IN CURRENT LIABILITIES	(205.47)	991.50	(1,711.50)
INCREASE/(DECREASE) IN TRADE PAYABLES	(213.94)	222.21	918.62
	(363.61)	3,625.44	3,071.09
CASH GENERATED FROM OPERATIONS	(384.70)	3,678.26	3,642.84
LESS: INCOME TAX PAID	-	-	(76.19)
NET CASH(USED IN) OPERATING ACTIVITIES	'A'	3,678.26	3,566.65
B CASH FLOW FROM INVESTING ACTIVITIES			
PURCHASE OF FIXED ASSETS	(8.04)	(5.22)	(70.39)
(INCREASE)/DECREASE IN CAPITAL WIP	(4.54)	(5.77)	-
INTEREST RECEIVED	6.14	4.37	42.75
DIVIDEND RECEIVED	-	0.08	(1.88)
PROCEEDS FROM SALE OF PROPERTY, PLANT & EQUIPMENT	2.34	2.60	2.6
(INCREASE)/DECREASE IN INVESTMENTS	-	223.00	227.45
NET CASH(USED IN) INVESTING ACTIVITIES	'B'	219.06	200.53
C CASH FLOW FROM FINANCING ACTIVITIES			
INCREASE/(DECREASE) IN LONG TERM BORROWINGS	(0.57)	(0.51)	(1.05)
INCREASE/(DECREASE) IN SHORT TERM BORROWINGS	502.26	(5,314.34)	(6,585.62)
PROCEEDS FROM SUBSIDY RECEIVED FROM GOVERNMENT	0.21	-	38.88
FINANCE COST	(103.54)	(107.05)	(203.42)
NET CASH (USED IN) FROM FINANCING ACTIVITIES	'C'	(5,421.90)	(6,751.21)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(A+B+C)	9.56	(2,984.03)
OPENING BALANCE CASH & CASH EQUIVALENTS	1,235.57	4,224.48	4,185.19
CLOSING BALANCE CASH & CASH EQUIVALENTS	1,226.01	2,699.90	1,201.16

For and on behalf of the Board

Prince Gulshan
Managing Director

Place: Kolkata
Dated:14-11-2019

Independent Auditor's Review Report on quarterly Unaudited Standalone Financial Results of Lykis Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors
Lykis Limited
57B ,CR Avenue,1st Floor
Kolkata- 700012

1. We have reviewed the accompanying statement of unaudited standalone financial results of Lykis Limited (the 'Company') for the quarter and half year ended September 30, 2019 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the standalone figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited Standalone financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
2. The preparation of the Statement in accordance with 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review 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 the Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurances as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures



applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express and 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed, including the manner in which it is to disclosed, or that it contains any material misstatement.

For Banshi Jain & Associates
Chartered Accountants
ICAI Firm Registration Number: 100990W

CA Sanjay Dudhawat
Partner
Membership No. 034493



Place: Mumbai
Date: November 14, 2019
UDIN: 19034493AAAAFV3527



Independent Auditor's Review Report on quarterly Unaudited Consolidated Financial Results of Lykis limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors
Lykis Limited
57B ,CR Avenue,1st Floor
Kolkata- 700012

1. We have reviewed the accompanying Statement of unaudited consolidated financial statement of Lykis Limited (the 'Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its associate which comprise the Consolidated Balance Sheet as at September 30, 2019 and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income) for the quarter and half year ended September 30, 2019. ") attached herewith, being submitted by the Holding pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the net cash inflows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. The preparation of the Statement in accordance with 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review 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 the Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurances as to whether the statement is free

of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express and 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed, including the manner in which it is to disclosed, or that it contains any material misstatement.
5. The Statement includes interim financial results and other financial information of 1 subsidiaries (Lykis Marketing Private Limited), whose interim financial results and other financial information reflect total assets of Rs.103.67 Lakhs as at September 30, 2019, total net profit after tax of Rs.(4.90) lakhs, for the quarter and half year ended September 30, 2019, and net cash outflow of Rs.2.58 lakhs for the period from April 01, 2019 to September 30, 2019 which are certified by the Management. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For Banshi Jain & Associates
Chartered Accountants
FRN: 100990W


CA Sanjay Dudhawat
Partner
Membership No. 034493

Place: Mumbai
Date: November 14, 2019
UDIN: 19034493AAAAFW3694

