

LYONS CORPORATE MARKET LTD.

33A, Jawaharlal Nehru Road, 6th Floor, Flat No. A-5,
Chatterjee International Centre, Kolkata - 700 071
Phone : 4012 3123, Fax : 2288 7591
E : lyonscorp@gmail.com | W : www.lyonscorporate.com
CIN : L74140WB1994PLC061497

Dated: 29-05-2026

To,
The Listing Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700 001

Dear Sir/Ma'am,

Sub : **Financial Result for the quarter and year ended 31st March 2026**
Ref : **Regulation 33 of SEBI (LODR) Regulations, 2015**
BSE Scrip Code : **531441**
CSE Scrip Code : **022036**

With reference to the above subject, please find enclosed herewith the Audited Financial Results & Auditors' Report for the quarter and year ended 31st March 2026.

Please acknowledge the same.

Thanking You,

Yours faithfully,

For LYONS CORPORATE MARKET LIMITED

Surabata D.

MANAGING DIRECTOR
(DIN: 07911004)



Enclosed: As Above

Independent Auditor's Report on Financial Results of the LYONS CORPORATE MARKET LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors
Lyons Corporate Market Limited

Opinion

We have audited the accompanying Statement of Financial Results ('the Statement') of "Lyons Corporate Market Limited" (hereinafter referred to as 'the Company'), (CIN - L74140WB1994PLC061497) for the quarter ended 31st March, 2026, and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, 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) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

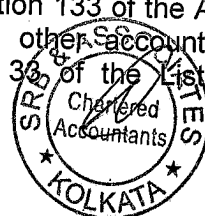
- (i) presents financial results in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, and
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statements* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibilities for the Financial Statement

This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation of these financial statement that gives a true and fair view of the financial position, financial performance, other comprehensive income, cash flows and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations, as amended.



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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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.

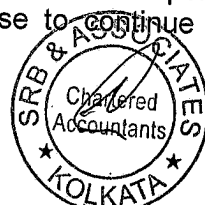
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing (SAs), specified under section 143(10) of the Companies Act, 2013, 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 financial statements.

As part of an audit in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 effectiveness of such controls. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 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 Statement 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 Statement, including the disclosures, and whether the Statement represents 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.

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.

Other Matter

The Statement includes the financial results for the quarter ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

**For SRB & ASSOCIATES.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 310009E**



**(AJIT VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 26061326PZQXVL9058
KOLKATA, THE 29TH DAY OF MAY, 2026.**



LYONS CORPORATE MARKET LIMITED
CIN: L74140WB1994PLC061497
Registered Office: 33-A, JAWAHAR LAL NEHRU ROAD, KOLKATA - 700 071

Statement of Audited Financial Results for the Quarter and Year Ended 31st March, 2026

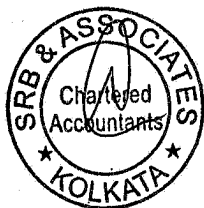
(Rs. In lakhs)

Sl.	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)
I	Income from Operations					
	Interest income	25.72	26.50	22.39	108.66	85.49
	Total Revenue from Operations	25.72	26.50	22.39	108.66	85.49
II	Other Income	44.80	2.40	55.63	52.00	65.42
III	Total Income (I + II)	70.52	28.90	78.02	160.66	150.91
IV	Expenses					
	Finance Costs	20.14	20.60	20.01	81.72	79.00
	Employee benefits expenses	8.75	7.68	10.41	34.23	37.35
	Depreciation	0.10	0.10	0.10	0.42	0.42
	Other expenses	3.26	2.65	2.36	11.29	11.41
	Total Expenses	32.25	31.03	32.88	127.66	128.18
V	Profit/(Loss) before exceptional items and tax (III - IV)	38.27	(2.13)	45.14	33.00	22.73
VI	Exceptional Items	0.00	0.00	0.00	0.00	30.00
VII	Profit Before Tax (V - VI)	38.27	(2.13)	45.14	33.00	(7.27)
VIII	Tax Expenses:					
	- Current Tax	7.69	-	35.24	7.69	35.24
	- Income Tax for Earlier Years	(5.05)	-	-	(5.05)	0.35
	- Deferred Tax	(0.04)	-	0.01	(0.04)	0.01
IX	Profit for the Period (VII - VIII)	35.67	(2.13)	9.89	30.40	(42.87)
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	115.29	-	497.63	115.29	497.63
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(23.51)	-	(39.00)	(23.51)	(39.00)
	Total Other Comprehensive Income	91.78	-	458.63	91.78	458.63
XI	Total Comprehensive Income (IX + X)	127.45	(2.13)	468.52	122.18	415.76
XII	Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	467.80	467.80	467.80	467.80	467.80
XIII	Other Equity				671.19	549.02
XIV	Earnings per equity share (Amount in ₹)					
	Basic (Rs.)	0.76	(0.05)	0.21	0.65	(0.92)
	Diluted (Rs.)	0.76	(0.05)	0.21	0.65	(0.92)

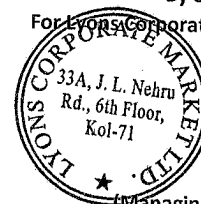
- The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on May 29, 2026.
- Results for the quarter ended 31st March 2026 are in accordance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs, which are applicable to the Company for the accounting period beginning on or after 01 April, 2019.
- The Statutory Auditors have audited the financial statements for the year ended 31st March, 2026 and has issued an unqualified opinion thereon. The information presented above is extracted from the audited financial statements as stated.
- Figures for the three months ended 31st March, 2026 and 31st, March, 2025 are the balancing figures between audited figures in respect of full financial year and to date figures upto the third quarter of the respective financial years.
- Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

For SRB & Associates
Chartered Accountants
FRN: 310009E

Ajit Verma
Ajit Verma
Partner
M. No: 061326
UDIN: 26061326PZQXVL9058
Place : Kolkata
Date : 29.05.2026



By order of the Board
For Lyons Corporate Market Limited



Suvabrata De
Suvabrata De
(Managing Director & CFO)
DIN: 07911004

LYONS CORPORATE MARKET LIMITED

CIN: L74140WB1994PLC061497

Registered Office: 33-A, JAWAHAR LAL NEHRU ROAD, KOLKATA - 700 071

Statement of Audited Assets & Liabilities as at 31st March, 2026

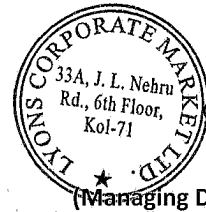
(Rs. In lakhs)

Sl.	Particulars	As at	
		31.03.2026 (Audited)	31.03.2025 (Audited)
	ASSETS		
I	Financial Assets		
a	Cash & Cash Equivalents	9.20	20.73
b	Loans	852.76	898.23
c	Investments	1,213.99	1,098.70
		2,075.95	2,017.66
II	Non Financial Assets		
a	Current Tax Assets (Net)	4.59	-
b	Property, Plant & Equipment	14.85	15.27
c	Other Non Financial Assets	20.63	15.41
		40.07	30.68
	TOTAL ASSETS	2,116.02	2,048.34
	LIABILITIES & EQUITY		
	LIABILITIES		
I	Financial Liabilities		
a	Borrowings (Other than Debt Securities)	860.00	918.00
b	Other Financial Liabilities	2.49	3.08
		862.49	921.08
II	Non-Financial Liabilities		
a	Current Tax Liabilities (Net)	-	24.97
b	Deferred Tax Liabilities (Net)	96.58	73.11
c	Other Non Financial Liabilities	17.96	12.36
		114.54	110.44
III	Equity		
a	Equity Share Capital	467.80	467.80
b	Other Equity	671.19	549.02
		1,138.99	1,016.82
	TOTAL LIABILITIES & EQUITY	2,116.02	2,048.34

For SRB & Associates
Chartered Accountants
FRN: 310009E

By order of the Board
For Lyons Corporate Market Limited

Ajit Verma
Ajit Verma
Partner
M. No: 061326
UDIN: 26061326PZQXVL9058
Place : Kolkata
Date : 29.05.2026



Suvabrata De
Suvabrata De
(Managing Director & CFO)
DIN: 07911004

LYONS CORPORATE MARKET LIMITED

CIN: L74140WB1994PLC061497

Registered Office: 33-A, JAWAHAR LAL NEHRU ROAD, KOLKATA - 700 071

Statement of Audited Cash Flow for the year ended 31st March, 2026

(Rs. In lakhs)

Sl.	Particulars	For the Year ended	For the Year ended
		31.03.2026 (Audited)	31.03.2025 (Audited)
A.	Cash flow from operating activities		
	Profit/(Loss) before tax	33.00	(7.27)
	Adjustment for :		
	Depreciation	0.42	0.42
	Interest on Income Tax Refund	-	(0.35)
	Operating profit before working capital changes	33.42	(7.20)
	Adjustments for changes in working capital		
	Decrease/ (Increase) in loans	45.47	(98.05)
	Decrease/ (Increase) in other non-financial assets	(5.22)	(15.41)
	Increase / (decrease) in other financial liabilities	(0.59)	(0.55)
	Increase/ (decrease) in other non-financial liabilities	5.59	4.30
	Cash generated from operating activities	78.67	(116.91)
	Income tax paid (net of refunds)	(32.20)	(1.19)
	Net cash used in operating activities	46.47	(118.10)
B.	Cash flow from investing activities		
	Sale of investments	-	347.90
	Purchase of Investments	-	(345.00)
	Net cash generated from/(used in) investing activities	-	2.90
C.	Cash flow from financing activities		
	Proceeds from Borrowings(Net)	(58.00)	108.00
	Net cash generated from financing activities	(58.00)	108.00
	Net increase/(decrease) in cash and cash equivalents	(11.53)	(7.20)
	Cash and cash equivalents as at beginning of the Year	20.73	27.93
	Cash and cash equivalents as at end of the Year	9.20	20.73

For SRB & Associates
Chartered Accountants
Firm Registration No. 310009E

Ajit Verma

Partner

M. No. 061326

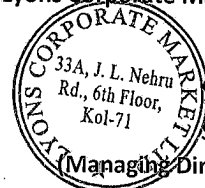
UDIN: 26061326PZQXVL9058

Place : Kolkata

Date : 29.05.2026



By order of the Board
For Lyons Corporate Market Limited



Suvabrata De

(Managing Director & CFO)

DIN: 07911004

LYONS CORPORATE MARKET LTD.

33A, Jawaharlal Nehru Road, 6th Floor, Flat No. A-5,
Chatterjee International Centre, Kolkata - 700 071
Phone : 4012 3123, Fax : 2288 7591
E : lyonscorp@gmail.com | W : www.lyonscorp.com
CIN : L74140WB1994PLC061497

Dated: 29-05-2026

To,
The Listing Department
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700 001

Dear Sir/ Madam,

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the quarter and year ended 31st March 2026

Pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, it is hereby declared that the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March 2026.

Thanking You,

Yours faithfully,

For LYONS CORPORATE MARKET LIMITED

Suvabrata De

**MANAGING DIRECTOR
(DIN: 07911004)**

