



SYMBOL: LEXUS
ISIN: INE500X01013

Dated: 30.06.2021

To,
The Manager,
Listing and Compliance Department,
The National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C/1,
Block – G, Bandra – Kurla Complex,
Bandra (E), Mumbai - 400051

Subject: Disclosure pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 – Outcome of the Board Meeting held on 30th June, 2021.

Ref: LEXUS GRANITO (INDIA) LIMITED ("Company")

Dear Sir/Ma'am,

This is in continuation of our communication dated 24th June, 2021 and with reference to captioned subject, we wish to inform you that the meeting of the board of directors of the company was held on 30th June, 2021 at the registered office of the company. The Board of Directors of the company has considered and approved the following namely:-

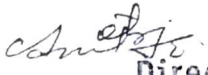
- Audited Standalone Financial Results of the company for the half year ended and year ended 31st March, 2021 along with the Statement of Assets and Liabilities as on 31st March, 2021 and to take on record Auditors Report thereon.

The meeting was commenced at 11.00 A.M. and concluded at 1.15 PM

You are requested to please take on record the aforesaid information for your reference, records and for further needful.

Thanking You,
Yours Faithfully,

For Lexus Granito (India) Limited
Lexus Granito India Ltd.


Anilkumar Babulal Detroja
(Managing Director)
DIN: 03078203



LEXUS GRANITO (INDIA) LTD.

Registered Office: 1001, Opp. Lakshmi Narayan Vihar, Laxmi Nagar, Sector-13, Faridkot, Punjab-145001
Survey No. BCO, Opp. Lakshmi Narayan Vihar, Laxmi Nagar, Sector-13, Faridkot, Punjab-145001
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**INDEPENDENT AUDITORS REPORT ON AUDITED FINANCIALS RESULTS OF
THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,

**Board of Directors of
LEXUS GRANITO (INDIA) LIMITED
MORBI**

Opinion

1. We have audited the accompanying standalone annual financial results of **LEXUS GRANITO (INDIA) LIMITED ("the Company")** for the half year ended on 31st March, 2021, 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")
2. In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:
 - (i). are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
 - (ii). Give a true and fair view in conformity with the recognition and measurement principal laid down in the applicable accounting standard and other accounting principal generally accepted in India of the net profit and other financial information for the half year ended 31 March, 2021 as well as the results for the year ended on 31st March, 2021.

Basis of Opinion

3. We conducted our audit in accordance with the standard on accounting (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those standards are further described under Auditor's responsibilities for the Audit of Standalone Financial Results 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 ethical requirement that are relevant to our Audit of Financial results under the provision of Companies Act ,2013 and the Rules thereunder ,and we have fulfilled our ethical responsibilities in accordance with these requirement and the Code of Ethics , We believe that Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. The World Health organization (WHO) declared the novel Corona Virus COVID-19 Outbreak a global pandemic on March 11, 2020 and consequent of, these Government of India had declared nationwide lockdown with effect



from March 25, 2020. COVID-19 Significantly impacted the business operation of the Company resulting in interruption of production, supply chain disruption, closure of production facilities etc. during the lockdown period. However, business operation resumed from 28th June, 2020 after obtaining necessary permission with the appropriate Government authorities. The Company has made detailed assessment of its liquidity position and the recoverability and carrying value of its assets comprising of property, plant and equipment, intangible asset, inventory and trade receivables. Based on current indicators of futures economic condition, the company has expect to recover the carrying amount of these assets. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from the estimates at the date of approval of these standalone financial results. The company will continue to closely monitor and martial changes arising in futures economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

Managements Responsibilities for the Standalone Financial Results

5. These standalone annual Financial Results have been preparation the basis of standalone financial statements. The company Board of Directors are responsible for the preparation of financial results that give true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principle laid down in applicable in Indian Accounting standards prescribed in section 133 of the Act read with relevant rules issued thereunder and other accounting principal generally accepted in India and in compliance with Regulation 33 of the listing Regulation .This responsibility also includes maintains of adequate accounting records in accordance with the provision of the Act for the safeguarding of the assets of the Company and preventing and detecting fraud and irregularities ,selection and application of appropriate accounting policies , making judgement and estimate that are reasonable and prudent and design ,implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the accuracy and completeness of the accounting records , relevant to the preparation and presentation of standalone financial results that give true and fair view and are free from material misstatements ,whether due to fraud or error.
6. In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matter related to going concern and using going concern basis of accounting unless the board of directors either intend to liquidate the company or to cease operation, or has no realistic alternative to do so.
7. The Board of Directors are also responsible for overseen company's financial reporting process.



Auditors Responsibilities for the Audit of the standalone financial Results

8. Our objective are to obtain reasonable assurance about whether the standalone financial results as whole are free from martial misstatements, whether due to fraud or error, and to issue and Auditors report that include our opinion. Reasonable assurance is a high level assurance, but is not guarantee that an audit conducted in accordance with SAs will always detect a martial misstatement when it exist. Misstatement arise due to fraud or error and are considered martial if, individually and aggregate, they could reasonably be expected to influence the economic decision of user taken on the basis of these standalone annual financial results.
9. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit , we also :
 - Identify and assess the risk of martial misstatements 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 audit opining. The risk of non detection martial misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control.
 - Obtain understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure 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 martial uncertainty exist related to event or conditions that may cast significant doubt on the company's ability to continue as a going concern, if we conclude that a martial uncertainty exist ,we required to draw attention in our auditor's report to the related discloser in the financial results or, if such discloser are inadequate ,to modify our opinion . Our conclusion is 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 annual financial results, including the disclosure, and



whether the financial results represent the underlying transaction and event in a manner that achieves fair presentation.

10. We communicate with those charged with governance regarding, among other matter, 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 requirement 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

11. The standalone annual results include the results for the half year, ended March 31st, 2021 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2021 and published unaudited year to date figures up to the first half year of the current financial year, which were subject to limited review by us required under listing regulation.

For Ashok Holani & Company
Chartered Accountants
FRN. 009840C




CA Rahul Jangir
Partner

Membership No.0435804
UDIN: 21435804AAAADE2846

Place: Jaipur
Date: 30th June, 2021



LEXUS GRANITO (INDIA) LIMITED

CIN: U26914GJ2008PLC053838

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2021

(Amount in Lacs)

Sr. No.	PARTICULARS	Year ended	Year ended
		31.03.2021	31.03.2020
A.	Date of start of reporting period	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Audited
D.	Nature of report standalone or consolidated	Standalone	Standalone
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share Capital	1,919.07	1,919.07
	(b) Reserves and Surplus	(108.31)	4,757.91
	(c) Money Received against share warrants		
	Total Shareholder's funds	1,810.76	6,676.98
2	Share Application money pending allotment		
3	Deffered Government Grants		
4	Non-current Liabilities		
	(a) Long-term Borrowings	3,231.92	2,507.56
	(b) Deferred tax liabilities (net)	83.28	138.21
	(c) Foreign Currency Monetary item transaction difference liability account		
	(d) Other long-term liabilities	295.95	258.56
	(e) Long-term provisions	39.97	44.12
	Total Non-current Liabilities	3,651.12	2,948.45
5	Current Liabilities		
	(a) Short-term borrowings	2,224.19	2,199.37
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	1,276.82	739.37
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	2,956.96	3,541.65
	(c) Other Current Liabilities	2,484.17	2,343.16
	(d) Short term Provisions	4.01	9.10
	Total Current Liabilities	8,946.14	8,832.65
	Total Equity And Liabilities	14,408.02	18,458.08
B	ASSETS		
1	Non- current assets		
	(i) Fixed Assets		
	(a) Tangible assets	4,524.86	4,991.27
	(b) Producing Properties		
	(c) Intangible Assets	2.62	2.98
	(d) Preproducing Properties		
	(e) Tangible Assets Capital work-in-progress		
	(f) Intangible assets under development or work-in-progress		
	Total Fixed Assets	4,527.48	4,994.25
	(ii) Non-current investments	236.19	236.19
	(iii) deferred tax assets(net)		
	(iv) Foreign currency monetary item translation difference asset account		
	(v) Long-term loans and advances	285.75	430.66
	(vi) Other non-current assets	171.72	129.80
	Total Non-current assets	5,221.15	5,790.89



Lexus Granito India Ltd.

Signature

Director

LEXUS GRANITO (INDIA) LTD.

MFG : VITRIFIED & WALL TILES

CIN : L26914GJ2008PLC053838

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Sr. No.	PARTICULARS	Year ended	Year ended
		31.03.2021	31.03.2020
A.	Date of start of reporting period	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Audited
D.	Nature of report standalone or consolidated	Standalone	Standalone
2	Current Assets		
	(a) Current Investments	5,742.80	8,301.17
	(b) Inventories	3,289.12	4,264.98
	(c) Trade Receivables	17.60	5.11
	(d) Cash and cash equivalents		
	(e) Bank balance other than cash and cash equivalents	137.35	95.93
	(f) Short term loans and advances		
	(g) Other current assets	9,186.87	12,667.19
	Total Current Assets	14,408.02	18,458.09
	Total Assets	14,408.02	18,458.09

Notes on Financial Results

- The above Financial Results for the half year and year ended 31.03.2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 June 2021.
- The company prepared its Financial Statements on annual basis and hence half year figures pertaining to statement of assets and liabilities could not be ascertained and thus not provided.
- As per MCA notification dated 16th February, 2015 companies whose share are listed on SME Exchange as referred to chapter XB of SEBI (Issue of Capital and Disclosure Requirements) regulation, 2009, are exempted from the compulsory requirements of adoption of IND-AS.
- Previous year's/period's figures have been regrouped/rearranged, wherever found necessary.
- The company is primarily engaged in the Manufacturing and Sale of Vitrified Tiles and Wall Tiles.
- The above Financial results are available on Companies Website www.lexustiles.com
- The company has changed the method of valuation of finished goods from Market Price to cost price in the current financial year. This change is made to align the valuation of inventories of the company in accordance with the principle of valuation as stated in AS-2 issued by ICAI.
- Provision for Tax has been made as per Income Tax Act, 1961. The Tax expense include provisions for current tax and provision for Deferred tax.
- The results have been prepared in accordance with the recognition and measurement principles laid down in Accordance Standard notified under section 133 of the Companies Act, 2013 read with rules issued thereunder and other accounting principle generally accepted in India.
- The Bank Balance included in Cash and Cash Equivalents of the Company.
- The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of Economic Activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite period of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closure of non essential services have triggered significant disruptions to businesses resulting in economic slowdown.
- The status of investor complaints received by the company are as follows :
Pending at the beginning of the Year (01.04.2020) : NIL
Received during the year from 01.04.2020 to 31.03.2021 : 1
Disposed during the year from 01.04.2020 to 31.03.2021 : NIL
Pending as on 31.03.2021 : 1

For LEXUS GRANITO (INDIA) LIMITED

(ANIL KUMAR BABULAL DETROJA)
MANAGING DIRECTOR
DIN 03078203

Date 30.06.2021
Place Morbi





LEXUS GRANITO (INDIA) LIMITED
CIN: U26914GJ2008PLC053838

STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2021

(Amount in Lacs)

Sr. No.	Particulars	6 months ended			Year ended	Year ended
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
A.	Date of Start of reporting period	01.10.2020	01.04.2020	01.10.2019	01.04.2020	01.04.2019
B.	Date of end of reporting period	31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
C.	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D.	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
1	Revenue from operations					
	(a) Net Sales/income from operations	7088.89	3074.42	5422.04	10163.31	10064.92
	(b) Other Income	-270.18	278.76	290.26	8.58	305.56
	Total Revenue	6818.72	3353.17	5712.30	10171.89	10370.48
2	Expenses					
	(a) Cost of material Consumed	1427.86	898.46	1613.01	2326.32	2912.17
	(b) Purchase of Stock in Trade	272.54	83.56	497.34	356.10	506.36
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2775.81	825.70	-836.77	3601.51	-1642.81
	(d) Employee benefit expenses	250.25	110.65	254.55	360.90	558.25
	(e) Finance Cost	324.08	291.99	401.81	616.07	762.18
	(f) Depreciation and Amortization expense	473.10	451.56	529.57	924.66	1088.27
	(g) Rent	18.41	18.40	20.98	36.81	38.51
	(h) Other expenses	4907.10	1963.57	3368.83	6870.67	6258.64
	Total Expenses	10449.14	4643.90	5849.32	15093.04	10481.58
3	Profit/(Loss) from operations before an Exceptional and Extraordinary Items and Tax (1-2)	-3630.43	-1290.72	-137.02	-4921.15	-111.10
4	Exceptional Items					
5	Profit/(Loss) from operations before an Extraordinary Items and Tax (3-4)	-3630.43	-1290.72	-137.02	-4921.15	-111.10
6	Extra Ordinary Items					
7	Profit/(Loss) from ordinary activities before tax (5-6)	-3630.43	-1290.72	-137.02	-4921.15	-111.10
8	Tax Expense (net)					
	Current Tax	0.00	0.00	3.72		58.56
	Deferred Tax	8.07	-63.00	60.26	-54.93	17.19
	Total tax Expenses	8.07	-63.00	63.97	-54.93	75.74
9	Net Profit (Loss) for the period from continuing operations	-3638.50	-1227.72	-201.00	-4866.22	-186.84
10	Profit (Loss) from Discontinuing operations before tax	-	-	-	-	-
11	Tax Expenses of Discontinuing operations before tax	-	-	-	-	-
12	Net Profit (Loss) from Discontinuing operations after tax	-	-	-	-	-
13	Profit/(Loss) for period before minority interest	-3638.50	-1227.72	-201.00	-4866.22	-186.84
14	Share of Profits(loss) of subsidiary	-	-	-	-	-
15	Profit/(Loss) of minority interest	-	-	-	-	-
16	Net Profit/(Loss) for the period	-3638.50	-1227.72	-201.00	-4866.22	-186.84



Lexus Granito India Ltd.

con. 25.10.20
Director

LEXUS GRANITO (INDIA) LTD.

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17	Details of Equity Share capital					
	(a)Paid up Equity Share capital	1,919	1,919	1,919	1,919	1,919
	(b)Face Value of Equity Share Capital	10	10	10	10	10
18	Details of Debt securities					
	(a)Paid up Debt capital	640	640	640	640	640
	(b)Face value of Debt Securities	100,000	100,000	100,000	100,000	100,000
	Reserve excluding Revaluation Reserves as per balance sheet of Previous accounting year	-182	3530	4,758	(182)	4,758
20	Debt redemption Reserve					
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	(18.96)	(6.40)	(1.05)	(25.36)	(0.97)
	(b)Diluted	(18.96)	(6.40)	(1.05)	(25.36)	(0.97)
22	Earnings per share (After extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a)Basic	(18.96)	(6.40)	(1.05)	(25.36)	(0.97)
	(b)Diluted	(18.96)	(6.40)	(1.05)	(25.36)	(0.97)
23	Debt Equity Ratio	2.82	1.10	0.62	2.82	0.62
24	Debt Service Coverage Ratio	(3.05)	5.22	0.43	(2.60)	1.59
25	Interest Service Coverage Ratio	(9.92)	0.52	1.00	(7.66)	2.39

Notes on Financial Results

- The above results for the half year and year ended 31.03.2021 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 June, 2021.
- The company prepares its Financial Statements on annual basis and hence half year figures pertaining to statement of Assets and Liabilities could not be ascertained and thus not provided.
- As per MCA notification dated 16th February, 2015 companies whose share are listed on SME Exchange as referred to chapter XB of SEBI (Issue of Capital and Disclosure Requirements) regulation, 2009, are exempted from the compulsory requirements of adoption of IND-AS.
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- Provision for Tax has been made as per Income Tax Act, 1961. The Tax expense include provisions for current tax and provision for Deferred tax.
- The results have been prepared in accordance with the recognition and measurement principles laid down in Accordance Standard notified under section 133 of the Companies Act, 2013 read with rules issued thereunder and other accounting principle generally accepted in India.
- The Bank Balance included in Cash and Cash Equivalents of the Company.
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- The status of investor complaints received by the company are as follows :
Pending at the beginning of the Year (01.10.2020) : NIL
Received during the Half year from 01.10.2020 to 31.03.2021 : 1
Disposed during the Half year from 01.10.2020 to 31.03.2021 : NIL
Pending as on 31.03.2021 : 1

FOR LEXUS GRANITO (INDIA) LIMITED
Lexus Granito India Ltd.

ANIL KUMAR BABULAL DETROJA
MANAGING DIRECTOR
DIN: 03078203

Director

Date 30.06.2021
Place Morbi



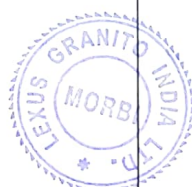


LEXUS GRANITO (INDIA) LIMITED

Cash flow Statement for the year ended 31st March, 2021

(Amount in Lacs)

Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
A. Cash flow from operating activities		
Net Profit before tax as per Profit & Loss Account	(4,921)	(111)
Adjustments for:		
Depreciation and amortisation	925	1,088
Finance costs	616	765
Interest income	(8)	(12)
MAT Credit Entitlement		
Operating profit / (loss) before working capital changes	(3,389)	1,730
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	2,558	(785)
Trade receivables	976	(389)
Short-term loans and advances	(41)	(3)
Other Current Assets	(42)	(8)
Other Non Current assets	3,451	(1,185)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(47)	(138)
Other current liabilities	141	739
Other long-term liabilities	37	
Long-term provisions	(4)	136
Short-term provisions	(5)	(149)
	122	588
Cash generated from operations	184	1,133
Net income tax (paid) / refunds	-	(59)
Net cash flow from operating activities (A)	184	1,075
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital	(458)	(129)
Investment Purchased		-
Long-term loans and advances	145	501
Proceeds From Sale Of Fixed Assets		
Proceeds From Sale Of Investment		
Net Increase/(Decrease) in Investment in term deposits		
Interest received	8	12
- Others		
	(305)	384
Net cash flow used in investing activities (B)	(305)	384
C. Cash flow from financing activities		
Proceeds from Share Capital	-	-
Proceeds from Security Premium	-	-
Proceeds from long-term borrowings	724	(703)
Dividends Paid (including dividend distribution tax)		
Net increase/ (decrease) in working capital borrowings	25	10
Finance cost paid during the year	(616)	(765)
Net cash flow used in financing activities (C)	133	(1,459)



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Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
Net increase / (decrease) in Cash and cash equivalents (A-B-C)	12	0
Cash and cash equivalents at the beginning of the year	5	5
Effect of exchange differences on restatement of Cash and cash equivalents at the end of the year	18	5
Reconciliation of Cash and cash equivalents with the		
Cash and cash equivalents as per Balance Sheet ()	18	5
Less: Bank balances not considered as Cash and cash		
Net Cash and cash equivalents (as defined in AS 3	18	5
Add: Current investments considered as part of Cash		
Cash and cash equivalents at the end of the year *	18	5
* Comprises:		
(a) Cash on hand	0	2
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	18	3
(ii) In EEFC accounts		
(iii) In deposit accounts with original maturity of less		
(iv) In earmarked accounts (give details) (Refer Note		
(d) Others (specify nature)		
Deposits		
(e) Current investments considered as part of Cash		
Notes: (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations. (ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.		
For and on Behalf of the Board of Directors LEXUS GRANITO (INDIA) LIMITED <i>con. dtg.</i> Director Anilkumar Babulal Detroja Managing Director DIN:- 03078203		
Date: 30.06.2021 Place :Morbi		



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