



SYMBOL: LEXUS
ISIN: INE500X01013

Dated: 30.05.2022

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai – 400051
Fax: 022-26598237, 022-26598238

Subject: Submission of Audited Standalone Financial Results for the financial Year ended on March 31, 2022 of "Lexus Granito (India) Limited" ("Company").

This is to inform you that the Board of Directors of the Company have considered and adopted the Audited Standalone Financial Results for the financial year ended on March 31, 2022 and the Auditor's Report thereon in the Board Meeting held on 30th May, 2022.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are herewith enclosing the Audited Standalone Financial Results for the financial year ended on March 31, 2022 and the Auditor's Report thereon.

We request you to kindly take the above information on record and inform all those concerned.

Thanking You,
Yours Faithfully,
For Lexus Granito (India) Limited

Anilkumar Babulal Detroja
(Managing Director)
DIN: 03078203



LEXUS GRANITO (INDIA) LTD.

MFG : VITRIFIED & WALL TILES

CIN : L26914GJ2008PLC053838

Survey No. 800, Opp. Lakhdirpur Village, Lakhdirpur Road, N.H. 8-A, Tal. Morbi- 363 642 (Gujarat) INDIA.
f.+ 91- 2822 - 244 445 e. info@lexustile.com w. www.lexustile.com



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To,
The Manager-Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, NSE Building, Bandra Kurla
Complex, Bandra East, Mumbai – 400051
Fax: 022-26598237, 022-26598238

Dear Sir/Ma'am,

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

Subject: Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended 31st March, 2022.

In terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulation, 2015, we hereby confirm and declare that Statutory Auditor of the company i.e. **Ashok Holani & Company**, Chartered Accountants have issued an Audit Report dated 30th May, 2022 with unmodified opinion on the Audited Financial Results of the company for the financial year ended 31st March, 2022.

Request you to kindly take the same on record and oblige.

Thanking You,
Yours Faithfully,

For Lexus Granito (India) Limited

Anilkumar Babulal Detroja
(Managing Director)
DIN: 03078203



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ASHOK HOLANI & CO.
CHARTERED ACCOUNTANTS

**Independent Auditor's Report on Annual Standalone Financial Results of the
Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015 (as amended)**

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 year ended on 31st March, 2022, 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; and
 - (ii). Gives 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 , 2022.

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.



Responsibilities of Managements and Those charged with governance for the Standalone Annual Financial Results

4. These standalone annual Financial Results have been prepared on 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 Indian Accounting standards prescribed in 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 Regulation. This responsibility also includes maintaining 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 judgements and estimates 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.
5. 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, matters 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.
6. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditors Responsibilities for the Audit of the Standalone Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatements, 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 it does not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements arise due to fraud or error and are considered material if, individually and in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.
8. 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 material 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 opinion. The risk of non detection material 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 material 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 material 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.
9. 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 Matters

10. The standalone annual results includes the results for the half year, ended March 31st, 2022 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2022 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 Ashok Holani
Partner**

**Membership No.079684
UDIN 22079684AJXJSN8756**

**Place: Morbi
Date: 30/05/2022**



LEXUS GRANITO (INDIA) LIMITED
CIN: U26914GJ2008PLC053838

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE YEAR ENDED 31.03.2022

(Amount in Lacs)

| Sr. No. | PARTICULARS | Year ended | Year ended |
|----------|---|------------------|------------------|
| | | 31.03.2022 | 31.03.2021 |
| A. | Date of start of reporting period | 01.04.2021 | 01.04.2020 |
| B. | Date of end of reporting period | 31.03.2022 | 31.03.2021 |
| 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 | 1,230.25 | (108.31) |
| | Total Shareholder's funds | 3,149.33 | 1,810.76 |
| 2 | Share Application money pending allotment | | |
| 3 | Deferred Government Grants | | |
| 4 | Non-current Liabilities | | |
| | (a) Long-term Borrowings | 2,535.14 | 3,231.92 |
| | (b) Deferred tax liabilities (net) | - | 83.28 |
| | (c) Other long-term liabilities | 100.80 | 295.95 |
| | (d) Long-term provisions | 33.13 | 39.97 |
| | Total Non-current Liabilities | 2,669.07 | 3,651.12 |
| 5 | Current Liabilities | | |
| | (a) Short-term borrowings | 3,282.89 | 3,463.95 |
| | (b) Trade Payables | | |
| | (i) Total outstanding dues of micro enterprises and small enterprises | - | 1,276.82 |
| | (ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises | 5,134.59 | 2,956.96 |
| | (c) Other Current Liabilities | 783.33 | 1,244.40 |
| | (d) Short term Provisions | 12.74 | 4.01 |
| | Total Current Liabilities | 9,213.55 | 8,946.14 |
| | Total Equity And Liabilities | 15,031.95 | 14,408.02 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (i) Property Plant & Equipment and Intangible Assets | | |
| | (a) Property Plant & Equipment | 3,215.85 | 4,524.86 |
| | (b) Intangible Assets | 2.30 | 2.62 |
| | (c) Capital work-in-progress | 2,435.48 | - |
| | Total Fixed Assets | 5,653.64 | 4,527.48 |
| | (i) Non-current investments | 0.89 | 236.19 |
| | (ii) deferred tax assets(net) | 42.05 | - |
| | (iii) Long-term loans and advances | 165.72 | 285.63 |
| | (iv) Other non-current assets | 0.13 | 0.13 |
| | Total Non-current assets | 5,862.42 | 5,049.43 |

LEXUS GRANITO (INDIA) LTD.

MFG : VITRIFIED & WALL TILES
CIN : L26914GJ2008PLC053838

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| Sr. No. | PARTICULARS | Year ended | Year ended |
|---------|---|------------------|------------------|
| | | 31.03.2022 | 31.03.2021 |
| A. | Date of start of reporting period | 01.04.2021 | 01.04.2020 |
| B. | Date of end of reporting period | 31.03.2022 | 31.03.2021 |
| C. | Whether results are audited or unaudited | Audited | Audited |
| D. | Nature of report standalone or consolidated | Standalone | Standalone |
| 2 | Current Assets | | |
| | (a) Inventories | 6,268.63 | 5,742.80 |
| | (b) Trade Receivables | 2,676.60 | 3,289.12 |
| | (c) Cash and cash equivalents | 113.43 | 189.32 |
| | (d) Short term loans and advances | 110.87 | 137.35 |
| | Total Current Assets | 9,169.53 | 9,358.59 |
| | Total Assets | 15,031.95 | 14,408.02 |

Notes on Financial Results

- The above results for the half year and year ended 31.03.2022 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 May ,2022.
- 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.
- 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
- Provision for Tax has been made as per Income Tax Act ,1961. The Tax expense include provisions for current tax and provision for Deffered tax.
- The results have been prepared in accordance with the recognition and measurement principles laid down in Accordance Standered 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 Equivaents of the Company.
- The status of investor complaints receveied by the company are as follows :
Pending at the beginning of the Year 01.04.2021 : NIL
Receveied during the year from 01.04.2021 to 31.03.2022 : NIL
Disposed during the year from 01.04.2021 to 31.03.2022 : NIL
Pending as on 31.03.2022 : NIL

Date 30.05.2022
Place Morbi



For LEXUS GRANITO (INDIA) LIMITED

Anil K. Detroja

(ANIL KUMAR BABULAL DETROJA)
MANAGING DIRECTOR
DIN 03078203



LEXUS GRANITO (INDIA) LIMITED
CIN: U26914GJ2008PLC053838

STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31.03.2022

| Sr. No. | Particulars | 6 months ended | | | (Amount in Lacs) | |
|---------|--|----------------|----------------|-----------------|------------------|-----------------|
| | | 31.03.2022 | 30.09.2021 | 31.03.2021 | Year ended | Year ended |
| A. | Date of Start of reporting period | 01.10.2021 | 01.04.2021 | 01.10.2020 | 01.04.2021 | 01.04.2020 |
| B. | Date of end of reporting period | 31.03.2022 | 30.09.2021 | 31.03.2021 | 31.03.2022 | 31.03.2021 |
| 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 | Income from operations | | | | | |
| | (a) Net Sales/income from operations | 5880.63 | 8037.00 | 7088.89 | 13917.63 | 10163.31 |
| | (b) Other Income | 1017.08 | 97.36 | -270.18 | 1114.44 | 8.58 |
| | Total Income | 6897.71 | 8134.36 | 6818.72 | 15032.07 | 10171.89 |
| 2 | Expenses | | | | | |
| | (a) Cost of material Consumed | 774.11 | 1783.68 | 1427.86 | 2557.79 | 2326.32 |
| | (b) Purchase of Stock in Trade | 1261.88 | 169.90 | 272.54 | 1431.78 | 356.10 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -586.00 | -901.14 | 2775.81 | -1487.14 | 3601.51 |
| | (d) Employee benefit expenses | 132.08 | 324.11 | 250.25 | 456.19 | 360.90 |
| | (e) Finance Cost | 282.43 | 306.09 | 324.08 | 588.52 | 616.07 |
| | (f) Depreciation and Amortization expense | 408.57 | 410.96 | 473.10 | 819.53 | 924.66 |
| | (g) Rent | 19.32 | 18.87 | 18.41 | 38.19 | 36.81 |
| | (h) Other expenses | 3750.32 | 5722.21 | 4907.10 | 9472.53 | 6870.67 |
| | Total Expenses | 6042.71 | 7834.68 | 10449.15 | 13877.39 | 15093.04 |
| | Profit/(Loss) from operations before an Exceptional and Extraordinary Items and Tax (1-2) | 855.00 | 299.68 | -3630.43 | 1154.68 | -4921.15 |
| 3 | Exceptional Items | | | | | |
| 4 | Profit/(Loss) from operations before an Extraordinary Items and Tax (3-4) | 855.00 | 299.68 | -3630.43 | 1154.68 | -4921.15 |
| 5 | Extra Ordinary Items | | | | | |
| 6 | Profit/(Loss) from ordinary activities before tax (5-6) | 855.00 | 299.68 | -3630.43 | 1154.68 | -4921.15 |
| 7 | Tax Expense (net) | | | | | |
| 8 | Current Tax | -3.37 | 10.11 | | 6.74 | |
| | MAT Entitlements | -65.29 | | | -65.29 | |
| | Deferred Tax | -95.93 | -29.40 | 8.07 | -125.33 | -54.93 |
| | Total tax Expenses | -164.59 | -19.29 | 8.07 | -183.88 | -54.93 |
| 9 | Net Profit (Loss) for the period from continuing operations | 1019.60 | 318.97 | -3638.50 | 1338.57 | -4866.22 |
| 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 | 1019.60 | 318.97 | -3638.50 | 1338.57 | -4866.22 |
| 14 | Share of Profits(loss) of subsidiary | - | - | - | - | - |
| 15 | Profit(Loss) of minority interest | - | - | - | - | - |
| 16 | Net Profit(Loss) for the period | 1019.60 | 318.97 | -3638.50 | 1338.57 | -4866.22 |



| | | | | | | |
|----|--|---------|---------|---------|---------|---------|
| 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 | 300 | 640 | 640 | 640 | 640 |
| | (b) Face value of Debt Securities | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 19 | Reserve excluding Revaluation Reserves as per balance sheet of Previous accounting year | 1,230 | 211 | (182) | 1,230 | (182) |
| 20 | Debt redemption Reserve | | | | | |
| 21 | Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised): | | | | | |
| | (a) Basic | 5.31 | 1.66 | (18.96) | 6.98 | (25.36) |
| | (b) Diluted | 5.31 | 1.66 | (18.96) | 6.98 | (25.36) |
| 22 | Earnings per share (After extra ordinary items) (of Rs. 10 each) (not annualised): | | | | | |
| | (a) Basic | 5.31 | 1.66 | (18.96) | 6.98 | (25.36) |
| | (b) Diluted | 5.31 | 1.66 | (18.96) | 6.98 | (25.36) |
| 23 | Debt Equity Ratio | 1.85 | 1.97 | 2.82 | 1.85 | 2.82 |
| 24 | Debt Service Coverage Ratio | 2.12 | 1.27 | (3.05) | 2.12 | (2.60) |
| 25 | Interest Service Coverage Ratio | 11.30 | 7.19 | (9.92) | 11.30 | (7.66) |

Notes on Financial Results

| | |
|----|---|
| 1 | The above results for the half year and year ended 31.03.2022 were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30 May, 2022. |
| 2 | 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. |
| 3 | 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. |
| 4 | Previous year's/period's figures have been regrouped/rearranged, wherever found necessary. |
| 5 | The company is primarily engaged in the Manufacturing and Sale of Vitrified Tiles and Wall Tiles. |
| 6 | The above Financial results are available on Companies Website www.lexustiles.com |
| 7 | 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. |
| 8 | 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. |
| 9 | The Bank Balance included in Cash and Cash Equivaents of the Company. |
| 10 | The status of investor complaints received by the company are as follows : Pending at the beginning of the Year 01.04.2021 : NIL Received during the year from 01.04.2021 to 31.03.2022 : NIL Disposed during the year from 01.04.2021 to 31.03.2022 : NIL Pending as on 31.03.2022 : NIL |

Date 30.05.2022
Place Morbi



FOR LEXUS GRANITO (INDIA) LIMITED

Anil Kumar Babulal Detroja
ANIL KUMAR BABULAL DETROJA
MANAGING DIRECTOR
DIN: 03078203

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LEXUS GRANITO (INDIA) LIMITED
Cash flow Statement for the year ended 31st March, 2022

(Amount in Lacs)

| Particulars | For the year ended 31st March 2022 | For the year ended 31st March 2021 |
|---|---------------------------------------|---------------------------------------|
| A. Cash flow from operating activities | | |
| Net Profit before tax as per Profit & Loss Account | 1,155 | (4,921) |
| Adjustments for: | | |
| Depreciation and amortisation | 820 | 925 |
| Finance costs | 589 | 616 |
| Interest income | (11) | (8) |
| Profit on sale of Fixed asset | (504) | |
| Loss on sale of asset | 17 | |
| MAT Credit Entitlement | | - |
| Operating profit / (loss) before working capital changes | 2,065 | (3,389) |
| Changes in working capital: | | |
| Adjustments for (increase) / decrease in operating assets: | | |
| Inventories | (526) | 2,558 |
| Trade receivables | 613 | 976 |
| Short-term loans and advances | 26 | (41) |
| Other Current Assets | | |
| Other Non Current assets | - | (42) |
| | 113 | 3,451 |
| Adjustments for increase / (decrease) in operating liabilities: | | |
| Trade payables | 901 | (47) |
| Other current liabilities | (461) | 141 |
| Other long-term liabilities | (195) | 37 |
| Long-term provisions | (7) | (4) |
| Short-term provisions | 9 | (5) |
| | 246 | 122 |
| Cash generated from operations | 2,424 | 184 |
| Net income tax (paid) / refunds | 59 | - |
| Net cash flow from operating activities (A) | 2,483 | 184 |
| B. Cash flow from investing activities | | |
| Capital expenditure on fixed assets, including capital Investment Purchased | (2,544) | (458) |
| Long-term loans and advances | 120 | 145 |
| Proceeds From Sale Of Fixed Assets | 1,085 | |
| Proceeds From Sale Of Investment | 235 | |
| Net Increase/(Decrease) in Investment in term deposits | | |
| Interest received | 11 | 8 |
| - Others | | |
| | (1,093) | (305) |
| Net cash flow used in investing activities (B) | (1,093) | (305) |
| C. Cash flow from financing activities | | |
| Proceeds from Share Capital | - | - |
| Proceeds from Security Premium | - | - |
| Proceeds from long-term borrowings | (697) | 724 |
| Dividends Paid (including dividend distribution tax) | | |
| Net increase/ (decrease) in working capital borrowings | (181) | 25 |
| Finance cost paid during the year | (589) | (616) |
| Net cash flow used in financing activities (C) | (1,466) | 133 |

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| | For the year ended 31st March 2022 | For the year ended 31st March 2021 |
|---|---------------------------------------|---------------------------------------|
| Net increase / (decrease) in Cash and cash equivalents (A-B-C) | (76) | 12 |
| Cash and cash equivalents at the beginning of the year | 189 | 5 |
| Effect of exchange differences on restatement of | | |
| Cash and cash equivalents at the end of the year | 113 | 18 |
| Reconciliation of Cash and cash equivalents with the | | |
| Cash and cash equivalents as per Balance Sheet () | 113 | 18 |
| Less: Bank balances not considered as Cash and cash | | |
| Net Cash and cash equivalents (as defined in AS 3 | 113 | 18 |
| Add: Current investments considered as part of Cash | | |
| Cash and cash equivalents at the end of the year * | 113 | 18 |
| * Comprises: | | |
| (a) Cash on hand | 0.13 | 0 |
| (b) Cheques, drafts on hand | | |
| (c) Balances with banks | | |
| (i) In current accounts | 19 | 18 |
| (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 | 94 | - |
| (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



Anilkumar Babulal Detroja

Anilkumar Babulal Detroja
Managing Director
DIN:- 03078203

Date: 30.05.2022
Place :Morbi