



**Date: 10<sup>th</sup> February 2025**

To,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001.

Scrip ID: LEXORAA  
Scrip Code: 531944

**Sub: Outcome of the Board Meeting held on February 10<sup>th</sup>, 2025 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

With reference to the above cited subject, we would like to inform you that the Board Meeting of the Company was held today, 10<sup>th</sup> February, 2025 at 02.30 P.M. at registered office of the Company.

The Board of Directors of the Company at their meeting, inter alia, have approved the following matters:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, approved the Un-audited financial results of the Company for the Quarter ended 31<sup>st</sup> December, 2024 (Copy of the Financial Result along with limited review report is enclosed herewith).
2. M/s. S.K. Lahoti & Co., Chartered Accountants Firm, appointed as Internal Auditor of the Company for the financial year 2025-2026 (Disclosures as per SEBI (LODR), 2015 is hereby enclosed for your reference as “Annexure – A”

The Meeting of the Board of Directors commenced at 02.30 P.M. and concluded at 05.45 P.M.

Kindly take the same on record.

**Thanks & Regards,**  
**For Lexoraa Industries Limited (Formerly known as “Servoteach Industries Limited”)**

**Mr. Anil Mehta Babubhai**  
**Managing Director**  
**(DIN: 02979904)**





**Annexure - A**

Name	S.K. Lahoti & Co.
Address	Office no 2, Plot No 59, Sector 14 Gehlot College of Management Koparkhairne, Navi Mumbai -400709
Firm Registration Number	131520W
Brief Profile	M/s. S.K. Lahoti & Co. is a growing professional firm of Chartered Accountants and other professionals committed to its values, quality process & good learning environment based in Maharashtra. Providing service in GST, Income Tax, Auditing, VAT/ Service Tax / GST Matters:



## Independent Auditors' Review Report

To the Board of Directors of  
**LEXORAA INDUSTRIES LIMITED (Formerly known as Servoteach Industries Limited)**

We have reviewed the accompanying Unaudited Balance Sheet as at December 31, 2024, the unaudited Statement of Profit & Loss & Unaudited Cash Flow Statement of **LEXORAA INDUSTRIES LIMITED (Formerly known as Servoteach Industries Limited)** for the period ended December 31, 2024 ("the unaudited financial statements") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management is responsible for the preparation and fair presentation of these unaudited financial statements in accordance with recognition and measurement principle of Ind AS 34, "Interim Financial Reporting" prescribed under Companies (Indian Accounting Standard) Rules, 2015 ("Ind AS"), as amended, under Section 133 of the Companies Act, 2013. Our responsibility is to express a conclusion on these unaudited financial statements based on our review.

### **Scope of Review**

We conducted our review of the Statement 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 Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the unaudited financial statements prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Bakliwal & Co.**  
Chartered Accountants  
Regn.No.130381W



**Ankur Jain**  
Partner  
Membership No.197643  
Place: Mumbai  
Date: 10.02.2025  
UDIN: 25197643BMILZJ7609



LEXORAA INDUSTRIES LIMITED (Formerly known as Servoteach Industries Limited)

Regd. office : 1029, 10th Floor, Ijmima Imitation Jewellery Market CSL, Raheja Metroplex , Mind Space , Malad West

email: servoteachindustrieslimited@gmail.com

CIN - L32111MH1994PLC081857

Statements of Un-audited Standalone Financial Results for the Quarter And Nine Months Ended 31st December , 2024

₹ in Lakhs unless otherwise stated

Sr. No.	PARTICULARS	Standalone					
		Quarter ended			Nine Month Ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	<b>Continuing Operations</b>	<b>Un-Audited</b>	<b>Un-Audited</b>	<b>Un-Audited</b>	<b>Un-audited</b>	<b>Un-Audited</b>	<b>Audited</b>
1	Revenue from Operations	55.46	25.73	-	81.19	-	-
2	Other Income	-	-	-	-	-	-
3	<b>Total Income</b>	<b>55.46</b>	<b>25.73</b>	<b>-</b>	<b>81.19</b>	<b>-</b>	<b>-</b>
4	<b>Expenditure</b>						
(a)	Cost of Materials Consumed	-	-	-	-	-	-
(b)	Purchase of Stock-in-trade	57.82	25.25	-	83.07	-	-
(c)	Change in Inventories of Finished goods, WIP & Stock in trade	(4.73)	-	-	(4.73)	-	-
(d)	Employee benefits expenses	12.35	7.60	0.50	24.90	3.56	3.56
(e)	Finance Cost	-	-	-	-	-	0.01
(f)	Depreciation and Amortisation expenses	-	-	-	-	-	-
(g)	Other expenses	3.57	3.35	2.95	22.44	7.46	20.03
	<b>Total Expenses</b>	<b>69.01</b>	<b>36.21</b>	<b>3.45</b>	<b>125.67</b>	<b>11.02</b>	<b>23.59</b>
5	<b>Profit from Ordinary activities before tax &amp; Exceptional Items</b>	<b>(13.54)</b>	<b>(10.48)</b>	<b>(3.45)</b>	<b>(44.49)</b>	<b>(11.02)</b>	<b>(23.59)</b>
6	Exceptional items ( Refer Note 5)	-	-	-	-	-	(0.19)
7	<b>Profit before tax but after exceptional items</b>	<b>(13.54)</b>	<b>(10.48)</b>	<b>(3.45)</b>	<b>(44.49)</b>	<b>(11.02)</b>	<b>(23.79)</b>
8	Tax expenses (net)						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	(0.05)
9	<b>Net Profit for the Period from Continuing operations</b>	<b>(13.54)</b>	<b>(10.48)</b>	<b>(3.45)</b>	<b>(44.49)</b>	<b>(11.02)</b>	<b>(23.74)</b>
	<b>Discontinued Operations</b>						
10	Profit / ( Loss) before tax from Discontinued operations	-	-	-	-	-	-
11	Tax expenses / (income) of Discontinued operations	-	-	-	-	-	-
12	<b>Net Profit / (Loss) for the period from Discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Net Profit / (Loss) for the period from Continuing &amp; Discontinued Operations</b>	<b>(13.54)</b>	<b>(10.48)</b>	<b>(3.45)</b>	<b>(44.49)</b>	<b>(11.02)</b>	<b>(23.74)</b>
14	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-
	Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income / (expenses) net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Total Comprehensive Income for the year after tax</b>	<b>(13.54)</b>	<b>(10.48)</b>	<b>(3.45)</b>	<b>(44.49)</b>	<b>(11.02)</b>	<b>(23.74)</b>
16	Paid-up equity share capital (FV of ₹10 /-per share)	422.96	422.96	422.96	422.96	422.96	422.96
17	Other Equity (revaluation reserve ₹ NIL)	-	-	-	-	-	-
18	<b>Earnings Per Share (EPS) (not annualised)</b>						
	Basic and Diluted EPS -Continuing Operations (In ₹)	(0.34)	(0.27)	(0.01)	(1.13)	(0.03)	(0.60)
	Basic and Diluted EPS -Discontinued Operations (In ₹)	-	-	-	-	-	-
	<b>Basic and Diluted EPS-Continuing &amp; Discontinued Operations (In ₹)</b>	<b>(0.34)</b>	<b>(0.27)</b>	<b>(0.01)</b>	<b>(1.13)</b>	<b>(0.03)</b>	<b>(0.60)</b>

Notes:

- The above Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10-02-2025. There are no qualifications of the Auditors on the above results.
- The Financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- Assets Classified as Held for Sale includes those Plant & Equipment whose Carrying Value will be recovered principally through sales transactions rather than through Continuing use.
- Based on the management approach as defined in Ind-AS 108 - Operating segments, the Managing Director/Decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along with these business segment. The company operates in only one segment. The accounting principles used in the preparation of the financial Statements are consistently applied to record revenue and expenditure in segments.
- The above quarterly results have been subject to Limited Review by the Auditors of the Company and the Limited Review report has been submitted to Bombay Stock Exchange.
- Previous Period figures have been regrouped and reclassified wherever considered necessary to make them comparable with Current Period Classification.

Place: MUMBAI  
Date : 10-02-2025



For Lexoraa Industries Ltd

A.B. MEHTA  
(Managing Director)  
ANIL MEHTA  
(DIN NO.-02979904)

