

14.11.2024

To  
The Manager - Listing Department  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, 21st Floor, Fort,  
Mumbai – 400 001

**Sub: Outcome of the Proceeding of the Board Meeting held on Thursday, 14th November, 2024  
Disclosure of information pursuant to Part A & B of Schedule III under Securities and  
Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.  
Scrip Code: 531944**

Dear Sir/Madam,

This is to inform you that, the Board of Directors of the Company in its meeting held today has considered and approved;

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 and half year ended September 30, 2024 respectively together with Limited Review Reports thereon.

Kindly note that the meeting of the Board of Directors commenced at 3.00 P.M. and concluded at 4.00 P.M.

The Company will publish the Unaudited Financial Results in the prescribed format.

We request you to kindly take the above information on record.

Thanking you,

**For Lexoraa Industries Limited (Formerly known as “Servoteach Industries Limited”)**

Anil Babubhai Mehta  
Digitally signed by  
Anil Babubhai Mehta  
Date: 2024.11.14  
16:12:07 +05'30'

**Anil Babubhai Mehta**  
Managing Director  
DIN: 02979904

**Enclosed: As Above**



# Bakliwal & Co.

Chartered Accountants

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 September 30, 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 September 30, 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

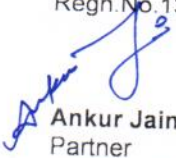
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists 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: 14.10.2024  
UDIN: 24197643BKBOGI7940

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**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

**Statement of Un-audited Standalone Financial Results for the Quarter Ended 30th September, 2024**

₹ In Lakhs unless otherwise stated

S.No.	Particulars (Refer Notes Below)	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations	25.73	-	-	25.73	-	-
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.59)
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/or Extraordinary Items)	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.59)
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.74)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	-	-	-	-	-	-
6	Equity Share capital	422.96	422.96	422.96	422.96	422.96	422.96
7	Reserve (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of Previous Year	-	-	-	-	-	-
8	Earning per share (of Rs. 10/- each) (for continuing and discontinued operations)-	-	-	-	-	-	-
	a) Basic	(0.27)	(0.52)	(0.01)	(0.79)	(0.02)	(0.60)
	b) Diluted	(0.27)	(0.52)	(0.01)	(0.79)	(0.02)	(0.60)

**Note:**

The above is an extract of the detailed format of Second Quarterly, Half Yearly and Yearly audited Financial Result filed with Bombay Stock Exchange under Regulation 33 of the SEBI (LODR) Regulations, 2015. The same is available on the website of the Bombay Stock Exchange (URL of the filing - BSE: www.bseindia.com/ Company Website: - www.servoteachengineering.in



By order of the Board  
For Lexoraa Industries Ltd.

*A.B. Mehta*

Anil Mehta  
MG. Director ( DIN-02979904)

Place : Mumbai  
Date : 14-11-2024



*Akshay J*



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CIN - L32111MH1994PLC081857

**Statements of Un-audited Standalone Financial Results for the Quarter And Half Year ended 30th September , 2024**

Sr. No.	PARTICULARS	₹ in Lakhs unless otherwise stated					
		Quarter ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-audited	Un-Audited	Audited	
	<b>Continuing Operations</b>						
1	Revenue from Operations						
2	Other Income	25.73	-	-	25.73	-	-
3	<b>Total Income</b>	25.73	-	-	-	-	-
4	<b>Expenditure</b>						
(a)	Cost of Materials Consumed	-	-	-	-	-	-
(b)	Purchase of Stock-in-trade	-	-	-	-	-	-
(c)	Change in Inventories of Finished goods, WIP & Stock in trade	25.25	-	-	25.25	-	-
(d)	Employee benefits expenses	-	-	-	-	-	-
(e)	Finance Cost	7.60	4.95	1.53	12.55	3.06	3.56
(f)	Depreciation and Amortisation expenses	-	-	-	-	-	0.01
(g)	Other expenses	-	-	-	-	-	-
	<b>Total Expenses</b>	3.35	15.52	3.33	18.88	4.40	20.03
5	<b>Profit from Ordinary activities before tax &amp; Exceptional Items</b>	36.21	20.47	4.86	56.68	7.45	23.59
6	Exceptional items ( Refer Note 5)	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.59)
7	<b>Profit before tax but after exceptional items</b>	-	-	-	-	-	(0.19)
8	Tax expenses (net)	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.79)
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	<b>Net Profit for the Period from Continuing operations</b>	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.74)
	<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>	-	-	-	-	-	-
13	<b>Net Profit / ( Loss) for the period from Continuing &amp; Discontinued Operations</b>	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.74)
14	<b>Other Comprehensive Income</b>						
	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>	-	-	-	-	-	-
15	<b>Total Comprehensive Income for the year after tax</b>	(10.48)	(20.47)	(4.86)	(30.95)	(7.45)	(23.74)
16	Paid-up equity share capital (FV of ₹10 /-per share)						
17	Other Equity (revaluation reserve ₹ NIL)	422.96	422.96	422.96	422.96	422.96	422.96
18	<b>Earnings Per Share (EPS) (not annualised)</b>						
	Basic and Diluted EPS -Continuing Operations (In ₹)	-	-	-	-	-	-
	Basic and Diluted EPS -Discontinued Operations (In ₹)	(0.27)	(0.52)	(0.01)	(0.79)	(0.02)	(0.60)
	<b>Basic and Diluted EPS-Continuing &amp; Discontinued Operations (In ₹)</b>	(0.27)	(0.52)	(0.01)	(0.79)	(0.02)	(0.60)

**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 14-11-2024. 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 : 14-11-2024



For Lexoraa Industries Ltd

*A.B. Mehta*

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



*[Handwritten Signature]*



**LEXORAA INDUSTRIES LIMITED (Formerly known as Servoteach Industries Limited)**

CIN: L32111MH1994PLC081857

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

Email: servoteachindustrieslimited@gmail.com

		₹ in Lakhs unless otherwise stated		
Particulars		Note No.	As at 30.09.2024	As at 31.03.2024
1	<b>ASSETS</b>			
	<b>Non-current assets</b>			
2	(a) Property, Plant and Equipment		-	-
	(b) Capital work-in-progress		-	-
	(c) Investment Property		-	-
	(d) Goodwill		-	-
	(e) Other Intangible assets		-	-
	(f) Intangible assets under development		-	-
	(g) Biological Assets other than bearer plants		-	-
	(h) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Loans		-	-
	(iv) Others (to be specified)		6.50	6.50
	(i) Deferred tax assets (net)		2.25	2.25
	(j) Other non-current assets		-	-
			8.75	8.75
	<b>Current assets</b>			
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables		-	-
	(iii) Cash and cash equivalents		0.50	-
	(iv) Bank balances other than (iii) above		29.36	0.43
	(v) Loans		-	-
	(vi) Others (to be specified) (Advances)		-	-
	(c) Current Tax Assets (Net)		-	-
	(d) Other current assets		-	-
			9.44	6.73
	<b>Total Assets</b>		<b>39.30</b>	<b>7.16</b>
			<b>48.05</b>	<b>15.91</b>
	<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>			
	(a) Equity Share capital		422.96	422.96
	(b) Other Equity		(490.75)	(459.80)
			(67.79)	(36.84)
	<b>LIABILITIES</b>			
1	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables		110.00	50.59
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (Net)		-	-
	(d) Other non-current liabilities		-	-
			110.00	50.59
2	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	(iii) Other financial liabilities (other than those specified in item (c))		5.53	1.61
	(b) Other current liabilities		-	-
	(c) Provisions		-	0.10
	(d) Current Tax Liabilities (Net)		0.31	0.45
			-	-
	<b>Total Equity and Liabilities</b>		<b>5.84</b>	<b>2.16</b>
			<b>48.05</b>	<b>15.91</b>

For Lexoraa Industries Ltd



A.B. Mehta

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

Place : Mumbai

Date : November 14, 2024



*(Signature)*



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**CASH FLOW STATEMENT FOR PERIOD FROM 01.04.2024 TO 30.09.2024**

(Rs. In Lakhs unless otherwise stated)

Particulars		As at 30.09.2024	As at 31.03.2024
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit/ (Loss) Before Tax & Extraordinary items		
	Adjustments :	(30.95)	(23.74)
	Finance cost	-	-
	Depreciation	-	-
	Interest Income	-	-
	Other Non-Operating Income	-	-
	Profit/ Loss of Fixed Asset	-	-
	<b>Operating profit Before Working Capital Changes</b>		0.20
	Increase/(decrease) in Trade Payables	(30.95)	(23.54)
	Increase/(decrease) in Short Term Provisions	3.92	0.97
	Decrease/(Increase) in Other Current Liabilities	(0.14)	(0.58)
	Decrease/(Increase) in Non Current Financial Assets	(0.10)	-
	Decrease/(Increase) in Other Non Current Financial Assets	-	-
	Decrease/(Increase) in Other Non Current Assets	-	-
	Decrease/(Increase) in Inventories	-	-
	Decrease/(Increase) in Trade & Other Receivables	(0.50)	-
	Decrease/(Increase) in Other Current Financial Assets	-	-
	Decrease/(Increase) in Other Current Assets	(2.71)	(3.06)
	<b>Cash Generated from Operating Activities</b>	(30.48)	(26.22)
	Deferred Tax liabilities	-	(0.05)
	Taxes paid ( including earlier year taxes )	-	-
	<b>Net Cash flow from/(used in) Operating Activities (A)</b>	(30.48)	(26.27)
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of Fixed Assets(including Capital Work-in-Progress)	-	-
	Proceeds from Sale of Fixed Assets	-	-
	Interest received	-	-
	<b>Net Cash From Investing Activities (B)</b>	-	-
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Proceeds From / (Repayment of) Long Term Borrowings	59.41	26.23
	Proceeds From / (Repayment of) Short Term Borrowings	-	-
	Interest paid	-	-
	Other Non-Operating Income	-	-
	<b>Net Cash From Financing Activities (C)</b>	59.41	26.23
	<b>Net Increase/(Decrease) in cash and cash equivalents(A+B+C)</b>	28.93	(0.04)
	Opening Cash and Cash Equivalent	0.43	0.47
	Closing Cash and Cash Equivalent	29.36	0.43

FOR LEXORAA INDUSTRIES LIMITED



A.B. Mehta

ANIL MEHTA  
(DIN: 02979904)  
MANAGING DIRECTOR

Place : Mumbai  
Date: 14.11.2024



*(Signature)*