



May 17, 2018

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| To,<br>The Secretary,<br>BSE Limited,<br>P.J. Towers,<br>Dalal Street,<br>Mumbai- 400 001<br>Scrip Code: 539542 | To,<br>The Secretary,<br>National Stock Exchange of India Ltd.,<br>Exchange Plaza, C-1, Block G,<br>Bandra Kurla Complex, Bandera (E),<br>Mumbai – 400 051<br>Symbol: LUXIND |
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Dear Sir,

**Sub: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**1. The Audited Financial Results of the Company for the quarter and year ended 31st March, 2018.**

Pursuant to regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 this is to inform you that the Board of Directors of the Company at their meeting held today i.e. 17<sup>th</sup> May, 2018 has approved the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2018. The said results have been reviewed by the Audit Committee of the Board. Further please find enclosed herewith the following:

1. Standalone and Consolidated Audited Financial Results of the Company for the quarter and Year ended 31<sup>st</sup> March, 2018.
2. Auditors Report of the Statutory Auditors, M/s S.K.Agrawal & Co. on the Standalone and Consolidated Audited Financial Results of the Company.
3. Declaration for Unmodified Opinion on the Audited Financial Results of the Company.

**2. Recommendation of Dividend:**

The Board of Directors of the Company has also recommended, subject to the approval of the Shareholders at the Annual General Meeting dividend as under:

Dividend @ 100% i.e Rs. 2 /- per Equity Share of the face value of Rs. 2/- each for the financial year ended 31<sup>st</sup> March, 2018.

The meeting of the Board of Directors of the Company commenced at 3:30 p.m. and concluded at 5.40 p.m.

We request you take the same on your record.

Thanking You

Yours faithfully,  
**for LUX INDUSTRIES LIMITED**

*Smita Mishra*  
**Smita Mishra**  
**(Company Secretary & Compliance Officer)**  
**M.No: 26489**

**LUX INDUSTRIES LTD**





**S. K. AGRAWAL & CO.**

*Chartered Accountants*

Firm Registration No. 306033E

SUITE NOS : 606-608

THE CHAMBERS, OPP. GITANJALI STADIUM

1865, RAJDANGA MAIN ROAD, KASBA

KOLKATA - 700 107

PHONE : 033-4008 9902/9903/9904

FAX : 033-40089905, Website : www.skagrawal.co.in

**To**

**Board of Directors of Lux Industries Limited**

We have audited the accompanying statement of standalone financial results of Lux Industries Limited ("the Company"), for the year ended 31st March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. Attention is drawn to the fact that the figures for the quarter ended 31st March 2018 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the end of the third quarter of the current financial year. These standalone financial results are based on the standalone financial statements for the year ended 31st March 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2018 and our review of standalone financial results for the nine months period ended 31 December 2017.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Based on our review conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2018 as well as the year to date results for the period from 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.





# S. K. AGRAWAL & CO.

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The audit of standalone financial results for the corresponding quarter and year ended 31<sup>st</sup> March 2017 prepared in accordance with applicable Accounting Standards (previous GAAP) was carried out by the predecessor auditor vide their unmodified report dated 25<sup>th</sup> May 2017, whose report have been furnished to us by the management and which have been relied upon by us for the purpose of our audit of the standalone financial results. Our audit report is not modified in respect of this matter.



For **S. K. AGRAWAL & CO.**  
Chartered Accountants  
Firm Registration No.-306033E

Sandeep Agrawal  
(Partner)

Membership No. 058553

Place: Kolkata

Dated: 17<sup>th</sup> May, 2018





**S. K. AGRAWAL & CO.**

*Chartered Accountants*

Firm Registration No. 306033E

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KOLKATA - 700 107

PHONE : 033-4008 9902/9903/9904

FAX : 033-40089905, Website : www.skagrwal.co.in

To

**The Board of Directors of Lux Industries Limited**

We have audited the accompanying statement of consolidated financial results of Lux Industries Limited ("the Company") and its subsidiary (together, "the Group"), for the year ended 31st March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. Attention is drawn to the fact that the figures for the quarter ended 31st March 2018 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the end of the third quarter of the current financial year. These consolidated financial results are based on the consolidated financial statements for the year ended 31st March 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published consolidated year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the consolidated financial statements for the year ended 31 March 2018 and our review of consolidated financial results for the nine months period ended 31 December 2017.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly consolidated financial results as well as the consolidated year to date results:

- i. include the quarterly and year to date financial results of following entities:
  - a) Lux Industries Limited
  - b) Artimas Fashions Private Limited
- ii. have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016 in this regard; and
- iii. give a true and fair view of the consolidated net profit and other financial information for the quarter ended 31<sup>st</sup> March 2018 as well as the consolidated year to date results for the period from 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018.







# S. K. AGRAWAL & CO.

Chartered Accountants

Firm Registration No. 306033E

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We did not audit the financial statements and financial information of the subsidiary whose financial statements include total assets of Rs.11.01lakhs as at 31st March 2018 and total revenue of Rs.0.45lakhs for the period then ended. These financial statements and other financial information have been audited by other auditor whose reports have been furnished to us, and our opinion on the Statement to the extent they have been derived from such financial statements is based solely on the report of such other auditor.



For **S K AGRAWAL & CO.**  
Chartered Accountants  
Firm Registration No.-306033E

Sandeep Agrawal  
(Partner)

Membership No. 058553

Place: Kolkata

Dated: 17<sup>th</sup> May, 2018



Lux Industries Limited

CIN No.: L17309WB1995PLC073053

Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2018

(Rs in lakhs)

| Sr. No    | Particulars  | Standalone                    |                   |                               |                   |                  | Consolidated                  |                   |
|-----------|--|-------------------------------|-------------------|-------------------------------|-------------------|------------------|-------------------------------|-------------------|
|           |  | Quarter ended                 |                   |                               | Year Ended        |                  | Quarter ended                 | Year ended        |
|           |  | March 31, 2018                | December 31, 2017 | March 31, 2017                | March 31, 2018    | March 31, 2017   | March 31, 2018                | March 31, 2018    |
|           |  | (Unaudited)<br>(Refer note 7) | (Unaudited)       | (Unaudited)<br>(Refer note 7) | (Audited)         | (Audited)        | (Unaudited)<br>(Refer note 7) | (Audited)         |
| <b>1</b>  | <b>Income</b>  |                               |                   |                               |                   |                  |                               |                   |
|           | Revenue from operations  |                               |                   |                               |                   |                  |                               |                   |
|           | a. Sale of Products and Services   | 35,226.62                     | 29,589.51         | 27,453.88                     | 112,756.25        | 94,574.60        | 35,226.62                     | 112,756.25        |
|           | b. Other operating income  | 228.50                        | 153.01            | 401.42                        | 1,018.91          | 1,222.25         | 228.50                        | 1,018.91          |
|           | Other Income   | 154.82                        | 11.06             | 133.34                        | 173.11            | 161.69           | 155.27                        | 173.56            |
|           | <b>Total Income</b>  | <b>35,609.94</b>              | <b>29,753.58</b>  | <b>27,988.64</b>              | <b>113,948.27</b> | <b>95,958.54</b> | <b>35,610.39</b>              | <b>113,948.72</b> |
| <b>2</b>  | <b>Expenses</b>  |                               |                   |                               |                   |                  |                               |                   |
|           | a. Cost of materials consumed  | 16,379.45                     | 12,234.07         | 10,320.22                     | 50,451.81         | 41,596.16        | 16,379.45                     | 50,451.81         |
|           | b. Purchases of stock-in-trade   | 2,255.38                      | 502.61            | 345.91                        | 3,333.97          | 1,093.81         | 2,255.38                      | 3,333.97          |
|           | c. Changes in inventories of finished goods, work-in-progress and stock-in-trade   | (2,868.13)                    | 772.90            | 461.19                        | (5,238.30)        | (646.38)         | (2,868.13)                    | (5,238.30)        |
|           | d. Employee benefits expense   | 822.13                        | 1,193.22          | 600.51                        | 3,747.05          | 2,507.61         | 822.13                        | 3,747.05          |
|           | e. Finance costs   | 724.55                        | 636.77            | 770.63                        | 2,542.44          | 2,199.98         | 724.55                        | 2,542.44          |
|           | f. Depreciation and amortization expense   | 267.52                        | 247.18            | 206.78                        | 974.75            | 708.35           | 267.52                        | 974.75            |
|           | g. Subcontracting/ Jobbing expenses  | 6,697.40                      | 5,161.01          | 4,927.50                      | 22,156.18         | 20,716.21        | 6,697.40                      | 22,156.18         |
|           | h. Other expenses  | 6,382.49                      | 6,175.75          | 7,431.71                      | 23,742.77         | 18,569.36        | 6,382.81                      | 23,743.09         |
|           | <b>Total Expenses</b>  | <b>30,660.79</b>              | <b>26,923.51</b>  | <b>25,064.45</b>              | <b>101,710.67</b> | <b>86,745.10</b> | <b>30,661.11</b>              | <b>101,710.99</b> |
| <b>3</b>  | <b>Profit before Exceptional items and tax (1-2)</b>   | <b>4,949.15</b>               | <b>2,830.07</b>   | <b>2,924.19</b>               | <b>12,237.60</b>  | <b>9,213.44</b>  | <b>4,949.28</b>               | <b>12,237.73</b>  |
| <b>4</b>  | <b>Exceptional items</b>   | -                             | -                 | -                             | -                 | -                | -                             | -                 |
| <b>5</b>  | <b>Profit before tax (3-4)</b>   | <b>4,949.15</b>               | <b>2,830.07</b>   | <b>2,924.19</b>               | <b>12,237.60</b>  | <b>9,213.44</b>  | <b>4,949.28</b>               | <b>12,237.73</b>  |
| <b>6</b>  | <b>Tax expense</b>   |                               |                   |                               |                   |                  |                               |                   |
|           | a. Current Tax   | 1,630.00                      | 994.00            | 970.00                        | 4,243.00          | 3,110.00         | 1,630.04                      | 4,243.04          |
|           | b. Deferred Tax  | 142.99                        | (10.13)           | 49.18                         | 71.13             | 138.50           | 142.99                        | 71.13             |
|           | <b>Total Tax Expense</b>   | <b>1,772.99</b>               | <b>983.87</b>     | <b>1,019.18</b>               | <b>4,314.13</b>   | <b>3,248.50</b>  | <b>1,773.03</b>               | <b>4,314.17</b>   |
| <b>7</b>  | <b>Net profit for the period (5-6)</b>   | <b>3,176.16</b>               | <b>1,846.20</b>   | <b>1,905.01</b>               | <b>7,923.47</b>   | <b>5,964.94</b>  | <b>3,176.25</b>               | <b>7,923.56</b>   |
| <b>8</b>  | <b>Other Comprehensive income (net of tax)</b>   |                               |                   |                               |                   |                  |                               |                   |
|           | Item that will not be reclassified to profit or loss (net of tax)  | (16.30)                       | (2.03)            | (8.11)                        | (20.31)           | (3.94)           | (16.30)                       | (20.31)           |
| <b>9</b>  | <b>Total Comprehensive income (after taxes) (7+8)</b>  | <b>3,159.86</b>               | <b>1,844.17</b>   | <b>1,896.90</b>               | <b>7,903.16</b>   | <b>5,961.00</b>  | <b>3,159.95</b>               | <b>7,903.25</b>   |
| <b>10</b> | <b>Paid up equity share capital (Face value of Rs.2/- each)</b>  | <b>529.98</b>                 | <b>529.98</b>     | <b>529.98</b>                 | <b>529.98</b>     | <b>529.98</b>    | <b>529.98</b>                 | <b>529.98</b>     |
| <b>11</b> | <b>Other equity as per Balance sheet</b>   |                               |                   |                               | <b>31,532.40</b>  | <b>24,060.32</b> |                               | <b>31,532.61</b>  |
| <b>12</b> | <b>Earning per equity share (of Rs.2/- each) (not annualised except for the year ended March 31,2018 &amp; March 31, 2017)</b> |                               |                   |                               |                   |                  |                               |                   |
|           | a. Basic   | 12.58                         | 7.31              | 7.54                          | 31.38             | 23.62            | 12.58                         | 31.38             |
|           | b. Diluted   | 12.58                         | 7.31              | 7.54                          | 31.38             | 23.62            | 12.58                         | 31.38             |



## LUX INDUSTRIES LTD





Lux Industries Limited  
 Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007  
 Statement of Assets and liabilities

(Rs in lakhs)

| Particulars                          | Standalone           |                      | Consolidated         |
|--------------------------------------|----------------------|----------------------|----------------------|
|                                      | As at March 31, 2018 | As at March 31, 2017 | As at March 31, 2018 |
|                                      | (Audited)            | (Audited)            | (Audited)            |
| <b>I. ASSETS</b>                     |                      |                      |                      |
| <b>Non-current assets</b>            |                      |                      |                      |
| (a) Property, plant & equipment      | 12,806.56            | 11,292.74            | 12,806.56            |
| (b) Capital work-in-progress         | 530.53               | 1,138.32             | 530.53               |
| (c) Other Intangible assets          | 106.30               | 113.90               | 106.30               |
| (d) Financial assets                 |                      |                      |                      |
| (i) Investments                      | 84.91                | 74.51                | 84.51                |
| (ii) Other Financial assets          | 293.90               | 130.09               | 293.90               |
| (e) Other non-current assets         | 49.49                | 49.51                | 49.49                |
| <b>Total Non-current assets</b>      | <b>13,871.69</b>     | <b>12,799.07</b>     | <b>13,871.29</b>     |
| <b>Current assets</b>                |                      |                      |                      |
| (a) Inventories                      | 29,917.63            | 23,275.34            | 29,917.63            |
| (b) Financial assets                 |                      |                      |                      |
| (i) Trade receivables                | 38,909.47            | 27,475.86            | 38,909.92            |
| (ii) Cash & cash equivalents         | 210.68               | 697.64               | 211.21               |
| (iii) Other bank balances            | 11.22                | 12.26                | 11.22                |
| (iv) Other financial assets          | 325.46               | 802.87               | 325.46               |
| (c) Current tax assets               | -                    | 61.88                | -                    |
| (c) Other current assets             | 4,237.91             | 3,497.67             | 4,237.94             |
| <b>Total current assets</b>          | <b>73,612.37</b>     | <b>55,823.52</b>     | <b>73,613.38</b>     |
| <b>TOTAL ASSETS</b>                  | <b>87,484.06</b>     | <b>68,622.59</b>     | <b>87,484.67</b>     |
| <b>II. EQUITY AND LIABILITIES</b>    |                      |                      |                      |
| <b>Equity</b>                        |                      |                      |                      |
| (a) Equity share capital             | 529.98               | 529.98               | 529.98               |
| (b) Other equity                     | 31,532.40            | 24,060.32            | 31,532.61            |
| <b>Total equity</b>                  | <b>32,062.38</b>     | <b>24,590.30</b>     | <b>32,062.59</b>     |
| <b>Liabilities</b>                   |                      |                      |                      |
| <b>Non-current liabilities</b>       |                      |                      |                      |
| (a) Financial liabilities            |                      |                      |                      |
| (i) Borrowings                       | 492.86               | 6,340.67             | 492.86               |
| (b) Deferred tax liabilities (Net)   | 619.83               | 559.44               | 619.83               |
| (c) Provisions                       | 228.88               | 168.94               | 228.88               |
| <b>Total non-current liabilities</b> | <b>1,341.57</b>      | <b>7,069.05</b>      | <b>1,341.57</b>      |
| <b>Current liabilities</b>           |                      |                      |                      |
| (a) Financial liabilities            |                      |                      |                      |
| (i) Borrowings                       | 31,648.08            | 21,205.85            | 31,648.38            |
| (ii) Trade payables                  | 18,859.07            | 12,029.87            | 18,859.09            |
| (iii) Other financial liabilities    | 2,414.79             | 2,770.09             | 2,414.83             |
| (b) Provisions                       | 47.03                | 14.52                | 47.07                |
| (c) Other current liabilities        | 1,064.71             | 942.91               | 1,064.71             |
| (d) Current tax liabilities          | 46.43                | -                    | 46.43                |
| <b>Total Current liabilities</b>     | <b>54,080.11</b>     | <b>36,963.24</b>     | <b>54,080.51</b>     |
| <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>87,484.06</b>     | <b>68,622.59</b>     | <b>87,484.67</b>     |



**LUX INDUSTRIES LTD**



**Notes:**

- The above financial results of the Company for the quarter and year ended 31st March, 2018 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 17th May 2018. The Statutory Auditors of the Company have carried out audit of these financial results and the results are being published in accordance with Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.
- The Consolidated financial results comprise of Lux Industries Limited and its wholly owned subsidiary Artimas Fashions Private Limited acquired on May 27, 2017. Hence comparative figures for previous years are not applicable.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from April 1, 2017 and accordingly, these financial results (including for all the periods presented in accordance with Ind AS - 101 - "First Time Adoption of Indian Accounting Standards") have been prepared.
- The board of directors has recommended Dividend of 100% (Rs. 2 per equity share) for the financial year ended 31st March, 2018 subject to approval of shareholders in Annual general Meeting.
- The Company is primarily engaged in the business of manufacturing garments and there is no other reportable segment as defined by Ind AS-108 "Operating Segments".
- Revenue from operations has been presented in accordance with Ind AS-18.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2018 / March 31, 2017 and the unaudited published year-to-date figures up to December 31, 2017 / December 31, 2016, being the date of the end of the third quarter of the financial year which were subject to limited review.
- The reconciliation of net profit as reported under previous Generally Accepted Accounting Principles (Previous GAAP) and as per Ind AS for the corresponding quarter and year ended 31st March, 2017 is given below:

| Description  | (Rs. In Lakhs)                  |                              |
|--|---------------------------------|------------------------------|
|  | Quarter ended<br>March 31, 2017 | Year ended<br>March 31, 2017 |
| Net Profit / (Loss) as per previous GAAP (Indian GAAP)   | 1,958.78                        | 6,284.78                     |
| Impact of fair valuation of other financial instruments  | (1.25)                          | (0.40)                       |
| Impact of amortization of transaction cost on borrowings   | 6.52                            | 2.12                         |
| Impact of reclassification of preference shares as financial liability and interest thereon                              | (154.32)                        | (485.82)                     |
| Reclassification of actuarial gains/ losses arising in respect of employee benefit schemes to Other Comprehensive Income | 12.40                           | 6.03                         |
| Impact of deferred revenue recognised of government grant  | 64.60                           | 64.60                        |
| Tax impact on above  | 18.29                           | 93.63                        |
| <b>Profit/(Loss) for the period as per Ind AS</b>  | <b>1,905.02</b>                 | <b>5,964.94</b>              |
| Other Comprehensive Income (Net of tax)  | (8.11)                          | (3.94)                       |
| <b>Total Comprehensive Income / (Loss) for the period</b>  | <b>1,896.90</b>                 | <b>5,961.00</b>              |

- Consequent to transition from previous IGAAP to Ind AS, the reconciliation of Standalone Equity is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".

| Particulars   | Year ended<br>March 31, 2017 |
|---|------------------------------|
| Equity as reported under previous GAAP  | 23,639.90                    |
| Impact of fair valuation of investment  | 66.06                        |
| Impact of fair valuation of other financial instruments                                     | (9.85)                       |
| Impact of reclassification of preference shares as financial liability and interest thereon | 520.13                       |
| Impact of amortization of borrowings  | 14.49                        |
| Impact of deferred revenue recognised of government grant                                   | 64.59                        |
| Tax impact on above   | (235.00)                     |
| <b>Equity as per Ind AS</b>   | <b>24,060.32</b>             |

- Prior period figures have been rearranged / regrouped, wherever necessary.

Place: Kolkata  
Dated: May 17, 2018

By Order of the Board  
For LUX INDUSTRIES LIMITED

*Ashok Kumar Todi*  
Ashok Kumar Todi  
Chairman  
DIN-00053599



**LUX INDUSTRIES LTD**