

BSE Limited Listing & Compliance Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Listing & Compliance Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051
Security Code: 517206	Symbol: LUMAXIND

Subject: 1) Outcome of the Board Meeting held on Monday, October 26, 2026.
2) Submission of Un-audited Standalone and Consolidated Financial Results for 2nd Quarter and Half Year ended September 30, 2026.

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred to as "the **Listing Regulations**"), we hereby inform you that the Board of Directors at their Meeting held today i.e., **Monday, October 26, 2026**, have, inter-alia, considered and approved the following matters:

1. The Un-audited Standalone and Consolidated Financial Results for the 2nd Quarter and Half Year ended September 30, 2026, as recommended by the Audit Committee. A copy of Un-audited Standalone and Consolidated Financial Results along with Limited Review Reports, as received from M/s. S.R. Batliboi & Co. LLP, Statutory Auditors, are enclosed herewith as per Regulation 33 of the Listing Regulations.
The extracts of Un-audited Consolidated Financial Results will be published in the Newspapers in terms of Regulation 47(1) of the Listing Regulations, as amended from time to time.
2. Issuance of unlisted Commercial Paper in the form of Usance Promissory Note for an amount upto Rs. 50 Crores to Kotak Mahindra Bank Limited.
3. Extension of the term of Mr. Raajesh Kumar Gupta as the Company Secretary (Key Managerial Personnel designated as Senior Management Personnel) of the Company for a period of One (1) year with effect from January 01, 2027 consequent to attaining the age of Superannuation on December 31, 2026 based on the recommendation of the Nomination & Remuneration Committee.
The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 along with the details as required under Regulation 30 and other relevant provisions of the Listing Regulations with regard to aforesaid extension of the term are enclosed herewith as **Annexure A**.
4. The proposal received from SL Lumax Limited, an Associate Company for change of name from SL Lumax Limited to SL India Limited, or any other name as may be approved by the Regulatory Authorities. This will have no impact on the existing Board Structure and Shareholding held by the Company and the Company will continue to consolidate the financials as an associate Company.

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Phase-V, Gurugram-122016
Haryana, India

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www.lumaxworld.in



Lumax Industries Limited - REGD. OFFICE: 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi-110046,
T - +91 11 4985 7832, E - cao@lumaxmail.com

The Meeting of the Board of Directors commenced at 12:00 Noon and concluded at 02:00 P.M

The above outcome shall also be made available on the website of the Company at <http://www.lumaxworld.in/lumaxindustries>

This is for your information and Records

Thanking you,
Yours faithfully,

For Lumax Industries Limited



Raajesh Kumar Gupta
Executive Director & Company Secretary
M.No. A-8709



Encl: As stated Above

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Lumax Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Lumax Industries Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005



per Pranay Gupta
Partner

Membership No.: 511764

UDIN: 26511764QLL99V3108

New Delhi

October 26, 2026





Lumax Industries Limited
 Regd. Office : 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi-110046
 Website: www.lumaxworld.in/lumaxindustries, Tel: +91 11 49857832
 Email: lumaxshare@lumaxmail.com, CIN: L74899DL1981PLC012804



(Rs. in Lakhs unless otherwise stated)

Statement of unaudited standalone financial results for the quarter and six months ended September 30, 2026

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Income						
	a) Revenue from operations	1,34,183.88	1,22,323.03	1,00,860.35	2,56,506.91	1,93,112.53	4,18,415.93
	b) Other income (Refer note 4)	70.21	1,649.71	217.79	1,719.92	490.72	3,004.05
	Total income	1,34,254.09	1,23,972.74	1,01,078.14	2,58,226.83	1,93,603.25	4,21,419.98
	Expense						
	a) Cost of raw material and components consumed	88,895.64	79,994.55	61,784.69	1,68,890.19	1,18,905.42	2,61,988.71
	b) Cost of moulds, tools & dies consumed	2,795.65	4,805.13	2,914.79	7,600.78	9,770.27	14,603.57
	c) (Increase)/Decrease in inventories of finished goods, work-in-progress and traded goods	1,183.24	(2,259.77)	515.96	(1,076.53)	(2,051.71)	(1,347.37)
	d) Employee benefits expense	14,606.53	14,341.03	11,788.87	28,947.56	22,492.77	46,858.58
	e) Finance costs	1,879.88	1,805.82	1,865.35	3,685.70	3,667.25	7,347.93
	f) Depreciation and amortisation expense	3,735.17	4,152.57	3,633.00	7,887.74	6,744.24	14,927.86
	g) Other expenses	15,914.51	14,608.92	15,103.87	30,523.43	27,210.36	56,353.58
2	Total expense	1,29,010.62	1,17,448.25	97,606.53	2,46,458.87	1,86,738.60	4,00,732.86
3	Profit before exceptional item and tax (1-2)	5,243.47	6,524.49	3,471.61	11,767.96	6,864.65	20,687.12
4	Exceptional item (Refer note 5)	-	-	-	-	-	1,784.67
5	Profit before tax (3-4)	5,243.47	6,524.49	3,471.61	11,767.96	6,864.65	18,902.45
	Tax expense						
	Current tax	1,400.82	1,195.12	795.50	2,595.94	1,492.85	4,559.96
	Deferred tax charge/(credit)	(71.62)	130.39	96.97	58.77	251.59	(307.10)
6	Total income tax expense (Refer note 6)	1,329.20	1,325.51	892.47	2,654.71	1,744.44	4,252.86
7	Profit for the period / year (5-6)	3,914.27	5,198.98	2,579.14	9,113.25	5,120.21	14,649.59
	Other comprehensive income/(expense) (net of tax)						
	Items that will not to be reclassified to profit or loss						
	Re-measurement gain/ (loss) on defined benefit plans	27.31	27.32	(4.50)	54.63	(9.00)	109.27
	Income tax effect on above	(6.87)	(6.88)	1.13	(13.75)	2.27	(27.50)
8	Other comprehensive income/(expense) for the period/year (net of tax)	20.44	20.44	(3.37)	40.88	(6.73)	81.77
9	Total comprehensive income for the period/year (net of tax) (7+8)	3,934.71	5,219.42	2,575.77	9,154.13	5,113.48	14,731.36
10	Paid up equity share capital (face value of Rs. 10 per share)	934.77	934.77	934.77	934.77	934.77	934.77
11	Other equity						70,409.20
12	Earnings per share (face value of Rs. 10 each) (not annualised for the quarter)						
	Basic (in Rs.)	41.87	55.62	27.59	97.49	54.78	156.72
	Diluted (in Rs.)	41.87	55.62	27.59	97.49	54.78	156.72

S.R. Batlibhai & Co. LLP, New Delhi

for Identification

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Standalone unaudited statement of assets and liabilities as at September 30, 2026

(Rs. in Lakhs unless otherwise stated)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	1,25,032.27	1,25,591.34
	Capital work in progress	18,004.60	10,488.46
	Investment properties	90.08	90.08
	Goodwill	977.58	977.58
	Other intangible assets	466.76	601.08
	Right-of-use assets	15,687.54	15,098.48
	Financial assets		
	Investments	2,410.25	2,396.63
	Loans	81.46	86.47
	Other financial assets	1,379.30	1,248.90
	Other non-current assets	4,095.68	2,937.37
	Total non-current assets (A)	1,68,225.52	1,59,516.39
	Current assets		
	Inventories	80,032.30	64,330.56
	Financial assets		
	Investments	32.46	25.95
	Trade receivables	81,253.93	63,003.19
	Cash and cash equivalents	640.26	1,797.75
	Other bank balances	169.82	129.59
	Loans	62.68	126.89
	Other financial assets	9,948.29	8,568.78
	Other current assets	20,784.29	18,755.92
	Total current assets (B)	1,92,924.03	1,56,738.63
	Total assets (A+B)	3,61,149.55	3,16,255.02
II	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	934.77	934.77
	Other equity	74,422.07	70,409.20
	Total equity (A)	75,356.84	71,343.97
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	9,430.70	14,465.89
	Lease liabilities	15,440.42	14,633.06
	Other financial liabilities	73.16	143.63
	Employee benefit obligations	3,823.27	3,823.27
	Deferred tax liabilities (net)	4,553.26	4,480.75
	Total non-current liabilities (B)	33,320.81	37,546.60
	Current liabilities		
	Financial liabilities		
	Borrowings	79,851.93	66,216.17
	Lease liabilities	1,595.62	1,491.90
	Trade payables		
	- total outstanding dues of micro and small enterprises	8,215.90	8,286.00
	- total outstanding dues of creditors other than micro and small enterprises	1,14,445.29	95,742.47
	Other financial liabilities	10,927.75	10,172.97
	Employee benefit obligations	5,007.05	4,578.36
	Other current liabilities	30,816.53	20,097.66
	Provisions	1,281.25	768.49
	Current tax liability (net)	330.58	10.43
	Total current liabilities (C)	2,52,471.90	2,07,364.45
	Total liabilities	2,85,792.71	2,44,911.05
	Total equity and liabilities (A+B+C)	3,61,149.55	3,16,255.02

S.R. Ballal & Co. LLP, New Delhi

for Identification

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Standalone unaudited Statement of Cash flows for the six months ended September 30, 2026

(Rs. in Lakhs unless otherwise stated)

	Particulars	For the period ended 30.09.2026 (Unaudited)	For the period ended 30.09.2025 (Unaudited)
A.	Operating activities		
	Profit before tax	11,767.96	6,864.65
	Adjustment to reconcile profit before tax to net cash flows		
	Depreciation and amortization expenses	7,887.74	6,744.24
	Provision for doubtful debts on trade receivables	27.25	16.60
	Gain on sale of Property, plant and equipment (net)	(16.90)	(47.56)
	Net change in fair value of investment held at fair value through profit & loss	(6.51)	(6.89)
	Net foreign exchange differences (unrealised)	(83.44)	534.21
	Gain on termination of lease	-	(50.17)
	Liabilities/provisions no longer required, written back	(1.95)	(203.20)
	Finance costs	3,685.70	3,667.25
	Interest income	(51.33)	(47.65)
	Dividend income	(1,337.93)	(38.04)
	Operating profit before working capital changes	21,870.59	17,433.44
	Working capital adjustments:		
	(Increase)/decrease in inventories	(15,701.73)	(6,456.44)
	(Increase) in trade receivables	(18,272.57)	(4,329.12)
	(Increase)/decrease in financial assets and loans	(1,464.74)	(1,471.40)
	Decrease/(increase) in other assets	(2,054.69)	3,282.14
	Increase in trade payables	18,721.72	4,018.28
	(Decrease)/increase in other financial liabilities	(561.35)	191.34
	(Decrease)/increase in other liabilities and provisions	11,714.95	611.76
	Cash generated from operations	14,252.18	13,280.00
	Income tax paid (net of refund)	2,275.80	1,811.59
	Net cash flows from operating activities (A)	11,976.38	11,468.41
B.	Investing activities		
	Purchase of property, plant and equipment (including capital work in progress and capital advances)	(13,644.12)	(12,583.29)
	Proceeds from sale of property, plant and equipment	71.01	175.68
	Purchase of non current investments	-	(119.48)
	Interest received	14.03	21.22
	Dividend received	1,337.93	38.04
	(Redemption)/investment in bank deposits	(0.50)	3.82
	Net cash (used in) investing activities (B)	(12,221.65)	(12,464.01)
C.	Financing activities		
	Proceeds from long term borrowings	100.90	2,474.85
	Repayment of long term borrowings	(4,784.01)	(4,124.81)
	Proceeds from short term borrowings having maturities of less than three months (net)	10,383.68	9,532.43
	Proceeds from short term borrowings having maturities of more than three months	18,100.00	12,000.00
	Repayment of short term borrowings having maturities of more than three months	(15,200.00)	(11,000.00)
	Payment of principal portion of lease liabilities	(738.69)	(1,267.38)
	Payment of interest portion of lease liabilities	(778.06)	(577.05)
	Interest paid	(2,854.79)	(3,108.87)
	Dividend paid	(5,141.25)	(3,271.71)
	Net cash (used in)/flows from financing activities (C)	(912.22)	657.46
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1,157.49)	(338.14)
	Cash and cash equivalents at the beginning of the year	1,797.75	541.65
	Cash and cash equivalents at the end of the year	640.26	203.51
	Components of cash and cash equivalents		
	Cash on hand	12.86	13.48
	Balances with banks		
	On current accounts	627.40	190.03
	Total cash and cash equivalents	640.26	203.51

Notes:

1. These unaudited standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles prescribed in Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations").

2. These unaudited standalone financial results for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and are approved by Board of Directors at their respective meetings held on October 26, 2026. These unaudited standalone financial results have been reviewed by the statutory auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations") as amended. The statutory auditors have issued an unmodified conclusion on these unaudited standalone financial results.

3. The Company is engaged in the business of manufacturing and trading of Automotive Components. The Company's activities fall within single primary operating segment and accordingly, disclosures as per Ind AS 108 - Operating Segments are not applicable on the Company.

4. Other income for the six months period ended September 30, 2026 includes Rs 1,337.93 lakhs (year ended March 31, 2026 - Rs 2,355.73 lakhs) being dividend received.

5. During the previous year, on November 21, 2025, the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company had assessed and accounted for the incremental impact of these changes with the best information available and as per guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs 1,784.67 lakhs was disclosed as "Exceptional items" in the standalone financial results for year ended March 31, 2026.

6. Total tax expenses included tax related to earlier year

7. The above financials results are available on the Company's website (www.lumaxworld.in/lumaxindustries) and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com)

S.R. Batliboi & Co. LLP, New Delhi

For Identification

For and on behalf of the Board of Directors of
Lumax Industries Limited

Deepak Jain
Chairman
DIN: 00004670

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Lumax Industries Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Lumax Industries Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), and its associate for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship
1	Lumax Industries Limited	Holding Company
2	Lumax Industries Czech SRO	Subsidiary Company
3	SL Lumax Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
- 1 subsidiary, whose unaudited interim financial results include total assets of Rs. 2,383.81 lakhs as at September 30, 2026, total revenues of Rs 930.94 lakhs and Rs 1,709.45 lakhs, total net profit after tax of Rs. 47.03 lakhs and Rs. 87.24 lakhs, total comprehensive income of Rs. 47.03 lakhs and Rs. 87.24 lakhs, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash inflows of Rs. 143.58 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement which have been reviewed by its independent auditor.
 - 1 associate, whose unaudited interim financial results include Group's share of net profit of Rs. 1,645.76 lakhs and Rs. 2,771.22 lakhs and Group's share of total comprehensive income of Rs. 1,671.49 lakhs and Rs. 2,756.03 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by its independent auditor.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of such subsidiary and associate is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

One subsidiary is located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in its respective country and which has been reviewed by its auditor under generally accepted auditing standards applicable in India. The Holding Company's management has converted the financial results of such subsidiary located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement in respect of matters stated in para above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Pranay Gupta

Partner

Membership No.: 511764

UDIN: 265117642XMRFB2868

New Delhi

October 26, 2026





Lumax Industries Limited
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 Website: www.lumaxworld.in/lumaxindustries, Tel: +91 11 49657832
 Email: lumaxshare@lumaxmail.com, CIN: L74899DL1981PLC012804



(Rs. in Lakhs unless otherwise stated)

Statement of unaudited consolidated financial results for the quarter and six months ended September 30, 2026						
Sr. No.	Particulars	Quarter ended			Six months ended	
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.9.2025 (Unaudited)	31.03.2026 (Audited)
1	Income					
	a) Revenue from operations	1,34,183.88	1,22,323.03	1,00,860.35	2,56,506.91	1,93,112.53
	b) Other income	70.21	330.14	217.79	400.35	694.80
	Total income	1,34,254.09	1,22,653.17	1,01,078.14	2,56,907.26	1,93,807.33
	Expense					
	a) Cost of raw materials and components consumed	88,895.64	79,994.55	61,784.69	1,68,890.19	1,18,905.42
	b) Cost of moulds, tools & dies consumed	2,793.87	4,795.23	2,921.29	7,589.10	9,739.29
	c) (Increase)/Decrease in inventories of finished goods, work-in-progress and traded goods	1,183.24	(2,259.77)	515.96	(1,078.53)	(2,051.71)
	d) Employee benefits expense	14,989.68	14,804.29	12,057.05	29,793.97	22,959.61
	e) Finance costs	1,893.28	1,819.45	1,879.65	3,712.73	3,696.07
	f) Depreciation and amortisation expense	3,827.17	4,212.69	3,692.58	8,039.86	6,861.13
	g) Other expenses	15,359.66	14,015.67	14,710.49	29,375.33	26,507.71
2	Total expense	1,28,942.54	1,17,382.11	97,561.71	2,46,324.65	1,86,617.52
3	Profit before share of associate, exceptional items and tax (1-2)	5,311.55	5,271.06	3,516.43	10,582.61	18,634.17
4	Share of profit of an associate (net of tax)	1,645.76	1,125.46	1,195.73	2,771.22	2,554.41
5	Profit before exceptional items and tax (3+4)	6,957.31	6,396.52	4,712.16	13,353.83	24,036.29
6	Exceptional Item (Refer note 4)	-	-	-	-	1,784.67
7	Profit before tax (5-6)	6,957.31	6,396.52	4,712.16	13,353.83	22,251.62
	Tax expense					
	Current tax	1,414.38	1,205.81	750.17	2,620.19	1,463.07
	Deferred tax charge/(credit)	344.04	82.87	397.93	426.91	894.49
8	Total tax expense (Refer note 5)	1,758.42	1,288.68	1,148.10	3,047.10	5,004.73
9	Profit for the period/year (7-8)	5,198.89	5,107.84	3,564.06	10,306.73	17,246.89
	Other comprehensive income (net of tax)					
	Items that will not be reclassified to statement of profit or loss					
	Re-measurement gain/ (loss) on defined benefit plans	27.31	27.32	(4.50)	54.63	(9.00)
	Share of other comprehensive income/(loss) of an associate	25.73	(40.92)	31.24	(15.19)	38.00
	Income tax effect on above	(13.35)	3.42	(6.73)	(9.93)	(7.30)
	Items that will be reclassified to statement of profit or loss					
	Exchange differences on translating the financial statements of a foreign operations	(3.79)	20.50	72.08	16.71	199.19
10	Other comprehensive income for the period/year (net of tax)	35.90	10.32	92.09	46.22	220.89
11	Total comprehensive income for the period/year (net of tax) (9+10)	5,234.79	5,118.16	3,656.15	10,352.95	17,593.70
12	Paid up equity share capital (face value of Rs. 10 per share)	934.77	934.77	934.77	934.77	934.77
13	Other equity					90,815.66
14	Earnings per share (face value of Rs. 10 each) (not annualised for the quarter)					
	Basic (in Rs.)	55.62	54.64	38.13	110.26	184.50
	Diluted (in Rs.)	55.62	54.64	38.13	110.26	184.50

9

B

Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2026

(Rs. in Lakhs unless otherwise stated)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	1,25,367.50	1,25,957.76
	Capital work in progress	18,004.60	10,488.46
	Investment properties	90.08	90.08
	Goodwill	977.58	977.58
	Other intangible assets	849.95	736.28
	Right-of-use assets	16,150.24	15,590.95
	Investment accounted for using equity method	28,140.04	26,703.58
	Financial assets		
	Investments	1,089.40	1,075.79
	Loans	81.46	86.47
	Other financial assets	1,379.30	1,248.90
	Other non-current assets	4,095.69	2,937.39
	Total non-current assets (A)	1,96,226.84	1,85,893.24
	Current assets		
	Inventories	80,024.87	64,311.45
	Financial assets		
	Investments	32.46	25.95
	Trade receivables	81,253.92	63,003.18
	Cash and cash equivalents	1,480.00	2,493.90
	Other Bank balances	169.80	129.57
	Loans	62.68	126.89
	Other financial assets	9,948.29	8,568.78
	Other current assets	21,192.15	18,956.97
	Total current assets (B)	1,94,164.17	1,57,616.69
	Total assets (A+B)	3,90,390.01	3,43,509.93
II	EQUITY AND LIABILITIES		
	Equity		
	Equity share capital	934.77	934.77
	Other equity	96,027.38	90,815.66
	Total equity (A)	96,962.15	91,750.43
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	9,430.70	14,465.89
	Lease liabilities	15,865.37	15,098.84
	Other financial liabilities	73.16	143.63
	Employee benefit obligations	3,823.27	3,823.27
	Deferred tax liabilities (net)	11,546.09	11,109.28
	Total non-current liabilities (B)	40,738.59	44,640.91
	Current liabilities		
	Financial liabilities		
	Borrowings	79,851.93	66,216.17
	Lease liabilities	1,635.72	1,532.00
	Trade payables		
	- total outstanding dues of micro and small enterprises	8,215.90	8,286.00
	- total outstanding dues of creditors other than micro and small enterprises	1,14,328.71	95,168.26
	Other financial liabilities	11,156.38	10,376.39
	Employee benefit obligations	5,007.05	4,578.35
	Other current liabilities	30,857.95	20,143.48
	Provisions	1,281.25	768.49
	Current tax liabilities (net)	354.38	49.45
	Total current liabilities (C)	2,52,689.27	2,07,118.59
	Total Liabilities	2,93,427.86	2,51,759.50
	Total equity and liabilities (A+B+C)	3,90,390.01	3,43,509.93


 For Authorised Signatory
 30/09/2026


 For Authorised Signatory

Consolidated Unaudited Statement of Cash flows for the six months ended September 30, 2026

(Rs. in Lakhs unless otherwise stated)

Sr.No.	Particulars	For the period ended 30.09.2026 (Unaudited)	For the period ended 30.09.2025 (Unaudited)
A.	Operating activities		
	Profit before tax	13,353.83	9,540.14
	Adjustment to reconcile profit before tax to net cash flows		
	Share in profits of associate	(2,771.22)	(2,554.41)
	Depreciation and amortization expenses	8,039.86	6,861.13
	Provision for doubtful debts on trade receivables	27.25	16.60
	Gain on sale of Property, plant and equipment (net)	(16.90)	(47.56)
	Net change in fair value of investment held at fair value through profit & loss	(6.51)	(6.89)
	Net foreign exchange differences (unrealised)	(83.44)	534.21
	Gain on termination of lease	-	(50.17)
	Liabilities/provisions no longer required, written back	(1.95)	(203.20)
	Finance costs	3,712.73	3,696.07
	Interest income	(51.33)	(47.65)
	Dividend income	(18.36)	(38.04)
	Operating profit before working capital changes	22,183.86	17,700.23
	Working capital adjustments:		
	(Increase)/decrease in inventories	(15,713.42)	(6,487.41)
	(Increase) in trade receivables	(18,272.57)	(4,325.24)
	(Increase)/decrease in financial assets and loans	(1,464.74)	(1,471.40)
	(Increase) in other assets	(2,261.48)	3,239.29
	Increase in trade payables	19,196.05	4,178.11
	(Decrease)/increase in other financial liabilities	(583.03)	257.21
	(Decrease)/increase in other liabilities and provisions	11,710.56	627.97
	Cash generated from operations	14,795.33	13,718.76
	Income tax paid (net of refund)	2,315.26	1,853.58
	Net cash flows from operating activities (A)	12,480.07	11,865.18
B.	Investing activities		
	Purchase of property, plant and equipment (including capital work in progress and capital advances)	(13,936.42)	(12,664.62)
	Proceeds from sale of property, plant and equipment	71.01	175.58
	Purchase of non current investments	-	(119.48)
	Interest received	14.03	21.22
	Dividend received	1,337.93	38.04
	(Redemption)/investment in bank deposits	(0.50)	3.83
	Net cash flow (used in) investing activities (B)	(12,513.95)	(12,545.43)
C.	Financing activities		
	Proceeds from long term borrowings	100.90	2,474.85
	Repayment of long term borrowings	(4,784.01)	(4,124.81)
	Proceeds from short term borrowings having maturities of less than three months (net)	10,383.68	9,532.43
	Proceeds from short term borrowings having maturities of more than three months	18,100.00	12,000.00
	Repayment of short term borrowings having maturities of more than three months	(15,200.00)	(11,000.00)
	Payment of principal portion of lease liabilities	(779.46)	(1,299.47)
	Payment of interest portion of lease liabilities	(805.09)	(605.88)
	Interest paid	(2,854.79)	(3,108.87)
	Dividend paid	(5,141.25)	(3,271.71)
	Net cash (used in)/ flows from financing activities (C)	(980.02)	596.54
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(1,013.90)	(83.71)
	Cash and cash equivalents at the beginning of the year	2,493.90	909.48
	Cash and cash equivalents at the end of the year	1,480.00	825.77
	Components of cash and cash equivalents		
	Cash on hand	12.86	13.48
	Balances with banks		
	On current accounts	1,467.14	812.29
	Total cash and cash equivalents	1,480.00	825.77

Notes:

1. These unaudited consolidated financial results of the Holding Company, its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its associate have been prepared in accordance with the recognition and measurement principles prescribed in Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations").

2. These unaudited consolidated financial results for the quarter and period ended September 30, 2026 have been reviewed by the Audit Committee and are approved by Board of Directors of the Holding Company at their respective meetings held on October 26, 2026. These unaudited consolidated financial results have been reviewed by the statutory auditors in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations") as amended. The statutory auditors have issued an unmodified conclusion on these unaudited consolidated financial results.

3. The Group and its associate is engaged in the business of manufacturing and trading of Automotive Components. The Group's activities fall within single primary operating segment and accordingly, disclosures as per Ind AS 108 - Operating Segments are not applicable on the Group.

4. During the previous year, on November 21, 2025, the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws. The Ministry of Labour & Employment published Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group had assessed and accounted for the incremental impact of these changes with the best information available and as per guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs 1,784.67 lakhs was disclosed as "Exceptional items" in the consolidated financial results for year ended March 31, 2026.

5. Total tax expenses included tax related to earlier year.

6. The above financials results are available on the Holding Company's website (www.lumaxworld.in/lumaxindustries) and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

For and on behalf of the Board of Directors of
Lumax Industries Limited

Deepak Jain
Chairman

DIN: 00004972

Place: Gurugram

Date: October 26, 2026

Annexure - A

Relevant Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 along with the details as required under Regulation 30 and other relevant provisions of the SEBI Listing Regulations.

S. No	Particulars	Details
1.	Name	Mr. Raajesh Kumar Gupta
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Extension of the term of Mr. Raajesh Kumar Gupta as the Company Secretary (Key Managerial Personnel designated as Senior Management Personnel) of the Company for a period of One (1) year with effect from January 01, 2027, consequent to attaining the age of superannuation on December 31, 2026.
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Extension of the term for a period of One (1) year with effect from January 01, 2027.
3.	Brief profile (in case of appointment);	Not applicable
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable



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