LUMAX

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**LATL:CS:BM:2026-27** **Date: August 10, 2026**

| | |
|---|---|
| **BSE Limited**<br>Listing & Compliance Department<br>Phiroze Jeejeebhoy Towers,<br>Dalal Street,<br>Mumbai – 400001 | **National Stock Exchange of India Limited**<br>Listing & Compliance Department Exchange<br>Plaza, C-1 Block G,<br>Bandra Kurla Complex,<br>Bandra (E), Mumbai – 400051 |
| **Security Code: 532796** | **Symbol: LUMAXTECH** |

**Subject: 1) Outcome of the Board Meeting held on Monday, August 10, 2026.**
**2) Submission of Un-audited Standalone and Consolidated Financial Results for 1st Quarter ended June 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, August 10, 2026,** have, inter-alia, considered and approved the following matters.

1. The Un-audited Standalone and Consolidated Financial Results for the 1st Quarter ended June 30, 2026, as recommended by the Audit Committee. A copy of Un-audited Standalone and Consolidated Financial Results along with Limited Review Reports, received from Price Waterhouse Chartered Accountants LLP, Statutory Auditors, are enclosed herewith as per Regulation 33 of the Listing Regulations.

   The above Financial Results are also being uploaded on the Company's website at https://www.lumaxworld.in/lumaxautotech/index.html

   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 Corporate Guarantee/Letter of Comfort/Post Dated Cheques (PDCs) to secure the Loan Provided / to be Provided by Banks/ Financial Institutions/ Non-Banking Finance Companies (NBFC) to Lumax FAE Technologies Private Limited for an amount upto Rs. 8 Crores (Rupees Eight Crores Only), as recommended by the Audit Committee.

   The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with regard to the aforesaid issuance of Corporate Guarantee/Letter of Comfort/Post Dated Cheques (PDCs) is enclosed herewith as **Annexure-A.**

3. Setting up of a new manufacturing Plant of Intelligent Ambient Comfort (IAC) Division of the Company at Chakan, Maharashtra with a capital outlay of around Rs. 156.23 Crores. This project will cater to the new orders received from Mahindra & Mahindra. The Capex will be funded by internal accruals and peak annualized turnover is expected to the tune of around Rs. 440 Crores post commissioning. The project is expected to be commissioned in two phases, 1st Phase by Q4 FY 2027 and 2nd phase by Q1 FY 2028.

Pankaj Mahendru

LUMAX AUTO TECHNOLOGIES LIMITED

**Lumax Auto Technologies Limited**
Plot No. -878, Udyog Vihar
Phase-V, Gurugram-122016
Haryana, India

T +91 124 4760000
E shares@lumaxmail.com

www.lumaxworld.in

CIN: L31909DL1981PLC349793

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

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The Meeting of the Board of Directors commenced at 12:15 P.M. and concluded at 3:55 P.M.

The above outcome shall also be made available on the website of the Company at https://www.lumaxworld.in/lumaxautotech/index.html

This is for your information and records.

Thanking you,
Yours faithfully,

For **Lumax Auto Technologies Limited**

**Pankaj Mahendru**
**Company Secretary & Compliance Officer**
**ICSI Membership No. A28161**

**Enc: As stated above**


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**Lumax Auto Technologies Limited**
Regd. Office : 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi- 110046
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Email: shares@lumaxmail.com, CIN: L31909DL1981PLC349793

*(Rs. in Lakhs unless otherwise stated)*

**Statement of standalone unaudited financial results for the quarter ended June 30, 2026**

| Sr. No. | Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|---|
| | | 30.06.2026 Unaudited | 31.03.2026 Audited (Refer Note 7) | 30.06.2025 Unaudited (Restated)* | 31.03.2026 Audited |
| 1 | **Income** | | | | |
| | a) Revenue from operations | 1,00,924.81 | 1,04,239.19 | 74,037.43 | 3,60,548.91 |
| | b) Other income | 2,486.95 | 491.24 | 1,447.81 | 5,726.46 |
| | **Total Income** | **1,03,411.76** | **1,04,730.43** | **75,485.24** | **3,66,275.37** |
| 2 | **Expenses** | | | | |
| | a) Cost of materials consumed | 58,148.87 | 56,076.20 | 40,044.34 | 1,97,561.15 |
| | b) Purchases of stock-in-trade | 6,740.01 | 8,534.20 | 7,112.71 | 32,254.29 |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (740.55) | 1,547.52 | 556.54 | 802.34 |
| | d) Employee benefits expense | 14,039.87 | 13,271.81 | 10,699.31 | 48,234.45 |
| | e) Finance costs | 1,952.25 | 2,494.79 | 1,790.53 | 8,355.04 |
| | f) Depreciation and amortisation expense | 3,375.19 | 3,289.10 | 2,746.20 | 12,386.47 |
| | g) Other expenses | 10,053.36 | 11,352.17 | 7,529.69 | 37,707.22 |
| | **Total expenses** | **93,569.00** | **96,565.79** | **70,479.32** | **3,37,300.96** |
| 3 | **Profit before exceptional item and tax for the quarter/year (1-2)** | **9,842.76** | **8,164.64** | **5,005.92** | **28,974.41** |
| 4 | **Exceptional Item (refer note 3 & 4)** | - | **686.26** | - | **1,664.67** |
| 5 | **Profit before tax for the quarter/year (3-4)** | **9,842.76** | **7,478.38** | **5,005.92** | **27,309.74** |
| 6 | **Income tax expense** | | | | |
| | Current tax | 2,739.93 | 2,601.36 | 1,306.37 | 7,854.36 |
| | Deferred tax credit | (272.63) | (741.70) | (144.60) | (1,232.32) |
| | **Total income tax expense** | **2,467.30** | **1,859.66** | **1,161.77** | **6,622.04** |
| 7 | **Profit for the quarter/year (5-6)** | **7,375.46** | **5,618.72** | **3,844.15** | **20,687.70** |
| 8 | **Other comprehensive income (net of tax)** | | | | |
| | Item that will not to be reclassified to profit or loss | | | | |
| | Re-measurement gain/(loss) on defined benefit plans | 37.72 | 290.86 | (7.87) | 248.93 |
| | Income tax effect | (37.97) | (72.91) | 1.98 | (62.36) |
| | Gain/(loss) on FVTOCI financial assets | 3,278.63 | (2,961.00) | 5,727.49 | 11,133.41 |
| | Income tax effect | (468.84) | 423.42 | (819.03) | (1,592.08) |
| | **Other comprehensive income for the quarter/year (net of tax)** | **2,809.54** | **(2,319.63)** | **4,902.57** | **9,727.90** |
| 9 | **Total comprehensive income for the quarter/year (net of tax) (7+8)** | **10,185.00** | **3,299.09** | **8,746.72** | **30,415.60** |
| 10 | **Paid-up equity share capital (face value of Rs. 2 each)** | **1,363.15** | **1,363.15** | **1,363.15** | **1,363.15** |
| 11 | **Other equity** | | | | **1,02,264.27** |
| 12 | **Earnings per share (face value of Rs. 2 each) (not annualised)** | | | | |
| | Basic earnings per equity share (in Rs.) | 10.82 | 8.24 | 5.64 | 30.35 |
| | Diluted earnings per equity share (in Rs.) | 10.82 | 8.24 | 5.64 | 30.35 |

*On account of merger as per Ind AS 103 (refer notes 5 (a) and 5 (b))

**Notes:**

1. The above Standalone Unaudited Financial Results of Lumax Auto Technologies Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 10, 2026.

2. These Standalone Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles of Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted.

3. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft 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 guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs. 960.70 Lakhs was disclosed as "Exceptional Item" in the Standalone Financial Results for the year ended March 31, 2026.

4. The Board of Directors of the Company in its meeting held on May 8, 2026 had considered and approved the sale of its entire equity stake aggregating to 50% of the equity share capital of its subsidiary Company "Lumax Jopp Allied Technologies Private Limited" to Jopp Holding GmbH, Germany. Accordingly, the Company had recognised an impairment loss amounting to Rs. 703.97 Lakhs as "Exceptional Item" in the Standalone Financial Results for the year ended March 31, 2026. The aforesaid transaction was concluded in the current quarter and consequently Lumax Jopp Allied Technologies Private Limited ceases to be subsidiary of the Company.

5 (a). The Board of Directors of the Company in its meeting held on May 27, 2024, had approved the Scheme of Amalgamation ("the Scheme") for merger of its wholly owned subsidiary company "Lumax Ancillary Limited" ("Transferor Company 1") with the Company with appointed date as April 1, 2024. Upon the approval of the Scheme by Hon'ble National Company Law Tribunal ("NCLT") and filing of the said order with the Registrar of Companies, the Company had given effect to the Scheme in the Standalone Financial Results for the quarter and year ended March 31, 2026 using the Pooling of Interest method in accordance with Appendix C "Business combinations of entities within common control" of Ind AS 103 "Business Combinations". Accordingly, the earlier published comparative figures for the quarter ended June 30, 2025 presented in these Standalone Unaudited Financial Results have been restated.

Price Waterhouse Chartered Accountants LLP LLPIN AAC-5001 FRN 012754N/N500016 Gurugram

LUMAX AUTO TECHNOLOGIES LIMITED

5 (b). The Board of Directors of the Company in its meeting held on November 8, 2025, had approved the Scheme of Amalgamation ("the Scheme") for merger of its wholly owned subsidiary company "IAC International Automotive India Private Limited" ("Transferor Company 2") with the Company with appointed date as October 1, 2025. Upon the approval of the Scheme by Hon'ble National Company Law Tribunal ("NCLT") and filing of the said order with the Registrar of Companies, the Company had given effect to the Scheme in the Standalone Financial Results for the quarter and year ended March 31, 2026 using the Pooling of Interest method in accordance with Appendix C "Business combinations of entities within common control" of Ind AS 103 "Business Combinations". Accordingly, the earlier published comparative figures for the quarter ended June 30, 2025 presented in these Standalone Unaudited Financial Results have been restated.

6. The Company's business activity falls within a single business segment i.e. manufacturing and trading of automotive components. Based on the information reported to the Chief Operating Decision Maker ('CODM') for the purpose of resource allocation and assessment of performance, there are no reportable segments in accordance with requirement of Ind AS 108 on 'Operating Segment' notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended. Further, the operations of the Company are domiciled in India and therefore there are no reportable geographical segment.

7. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year to date figures upto the third quarter of the financial year which was subject to review by the statutory auditors.

8. The above Standalone Unaudited Financial Results are available on the Company's website www.lumaxworld.in/lumaxautotech and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

Price Waterhouse Chartered Accountants LLP
LLPIN AAC-5001
FRN 012754N/N500016
* Gurugram *

LUMAX AUTO TECHNOLOGIES LIMITED

For and on behalf of the Board of Directors of
**Lumax Auto Technologies Limited**

**Place :** **Gurugram**
**Date :** **August 10, 2026**

**Anmol Jain**
**Managing Director**
**DIN: 00004993**

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GROUP

# Price Waterhouse Chartered Accountants LLP

**Review Report**

To
The Board of Directors
Lumax Auto Technologies Limited
Plot No. 878, Phase – V,
Udyog Vihar, Gurugram
Haryana - 122016

1. We have reviewed the standalone unaudited financial results of Lumax Auto Technologies Limited (the "Company") for the quarter ended June 30, 2026, which are included in the accompanying "Statement of standalone unaudited financial results for the quarter ended June 30, 2026" (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

2. 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.

3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw your attention to:

   a. Note 5(a) to the Statement regarding the Scheme of Amalgamation (the "Scheme 1") of Lumax Ancillary Limited, wholly-owned subsidiary, (the "Transferor Company 1") with the Company, which has been approved by the National Company Law Tribunal ("NCLT"), New Delhi vide its order dated March 11, 2026; and

   b. Note 5(b) to the Statement regarding the Scheme of Amalgamation (the "Scheme 2") of IAC International Automotive India Private Limited, wholly-owned subsidiary, (the "Transferor Company 2") with the Company, which has been approved by the NCLT, New Delhi vide its order dated May 8, 2026.

   The Company has accounted for these amalgamations in accordance with Appendix C "Business combinations of entities under common control" of Ind AS 103 "Business Combinations" as specified in the respective schemes approved by NCLT and, accordingly, the comparative financial information for the quarter ended June 30, 2025, has been restated. Our conclusion is not modified in respect of this matter.

Price Waterhouse Chartered Accountants LLP LLPIN AAC-5001 FRN 012754N/N500016 Gurugram

Price Waterhouse Chartered Accountants LLP, Building No. 8, 8th Floor, Tower - B, DLF Cyber City, Gurugram - 122 002
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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

6. The financial information contained in the unaudited financial results of IAC International Automotive India Private Limited (the Transferor Company in the Scheme referred to in Note 5(b) to the financial results) for the quarter ended June 30, 2025 included in the restated comparative financial results of the Company for the quarter ended June 30, 2025, was reviewed by another firm of Chartered Accountants, whose review report was furnished to us by the Company's Management. We have reviewed the adjustments made by the Management to the prior period figures to arrive at the restated comparative financial information for the quarter ended June 30, 2025. Our conclusion is not modified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/ N500016

Anurag Khandelwal
Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571ASYFZD5452
Place: Gurugram
Date: August 10, 2026

## Lumax Auto Technologies Limited

Regd. Office : 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi- 110046
Website: www.lumaxworld.in/lumaxautotech Tel: +91 11 49857832
Email: shares@lumaxmail.com, CIN: L31909DL1981PLC349793


*(Rs. in Lakhs unless otherwise stated)*

**Statement of consolidated unaudited financial results for the quarter ended June 30, 2026**

| Sr. No. | Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|---|
| | | 30.06.2026 Unaudited | 31.03.2026 Audited (Refer Note 8) | 30.06.2025 Unaudited | 31.03.2026 Audited |
| 1 | **Income** | | | | |
| | a) Revenue from operations | 1,36,361.57 | 1,41,693.28 | 1,02,637.29 | 4,87,033.03 |
| | b) Other income | 1,516.22 | 496.91 | 1,088.54 | 4,642.25 |
| | **Total Income** | **1,37,877.79** | **1,42,190.19** | **1,03,725.83** | **4,91,675.28** |
| 2 | **Expenses** | | | | |
| | a) Cost of materials consumed | 81,142.62 | 81,199.49 | 58,937.18 | 2,81,304.18 |
| | b) Purchases of stock-in-trade | 6,740.01 | 8,534.21 | 7,112.71 | 32,254.29 |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (600.64) | 1,139.20 | 298.38 | (872.55) |
| | d) Employee benefits expense | 17,861.96 | 16,588.31 | 13,909.37 | 61,187.25 |
| | e) Finance costs | 2,471.14 | 3,056.86 | 2,307.54 | 10,544.60 |
| | f) Depreciation and amortisation expense | 4,860.15 | 5,178.22 | 3,845.10 | 17,906.28 |
| | g) Other expenses | 12,197.92 | 13,910.47 | 9,891.86 | 47,309.46 |
| | **Total expenses** | **1,24,673.16** | **1,29,606.76** | **96,302.14** | **4,49,633.51** |
| 3 | **Profit before exceptional item and tax for the quarter/year (1-2)** | **13,204.63** | **12,583.43** | **7,423.69** | **42,041.77** |
| 4 | **Exceptional Item (refer note 6)** | **-** | **(45.19)** | **-** | **1,449.65** |
| 5 | **Profit before tax for the quarter/year (3-4)** | **13,204.63** | **12,628.62** | **7,423.69** | **40,592.12** |
| 6 | **Income tax expense** | | | | |
| | Current tax | 3,839.86 | 2,869.57 | 2,133.27 | 10,910.57 |
| | Deferred tax (credit)/charge | (498.88) | 5.89 | (109.17) | (4,033.04) |
| | **Total income tax expense** | **3,340.98** | **2,875.46** | **2,024.10** | **6,877.53** |
| 7 | **Profit for the quarter/year (5-6)** | **9,863.65** | **9,753.16** | **5,399.59** | **33,714.59** |
| 8 | **Other comprehensive income (net of tax)** | | | | |
| | Item that will not to be reclassified to profit or loss | | | | |
| | Re-measurement gain/(loss) on defined benefit plans | 40.05 | 324.07 | (6.95) | 287.59 |
| | Income tax effect | (37.94) | (80.65) | 1.75 | (71.56) |
| | Gain/(Loss) on FVTOCI financial assets | 3,278.63 | (2,961.00) | 5,727.49 | 11,133.41 |
| | Income tax effect | (468.84) | 423.42 | (819.03) | (1,592.08) |
| | **Other comprehensive income for the quarter/year (net of tax)** | **2,811.90** | **(2,294.16)** | **4,903.26** | **9,757.36** |
| 9 | **Total comprehensive income for the quarter/year (net of tax) (7+8)** | **12,675.55** | **7,459.00** | **10,302.85** | **43,471.95** |
| 10 | **Profit attributable to:** | | | | |
| | a) Owners of Lumax Auto Technologies Limited | 8,663.99 | 8,811.51 | 4,141.92 | 27,885.68 |
| | b) Non-controlling interest | 1,199.66 | 941.65 | 1,257.67 | 5,828.91 |
| | **c) Total Profit (a+b)** | **9,863.65** | **9,753.16** | **5,399.59** | **33,714.59** |
| 11 | **Other comprehensive income attributable to:** | | | | |
| | a) Owners of Lumax Auto Technologies Limited | 2,811.45 | (2,312.12) | 4,904.28 | 9,741.50 |
| | b) Non-controlling interest | 0.45 | 17.96 | (1.02) | 15.86 |
| | **c) Total other comprehensive income (a+b)** | **2,811.90** | **(2,294.16)** | **4,903.26** | **9,757.36** |
| 12 | **Total comprehensive income attributable to: (10+11)** | | | | |
| | a) Owners of Lumax Auto Technologies Limited | 11,475.44 | 6,499.39 | 9,046.20 | 37,627.18 |
| | b) Non-controlling interest | 1,200.11 | 959.61 | 1,256.65 | 5,844.77 |
| | **c) Total comprehensive income (a+b)** | **12,675.55** | **7,459.00** | **10,302.85** | **43,471.95** |
| 13 | **Paid-up equity share capital (face value of Rs. 2 each)** | **1,363.15** | **1,363.15** | **1,363.15** | **1,363.15** |
| 14 | **Other equity** | | | | **1,19,658.42** |
| 15 | **Earnings per share (face value of Rs. 2 each) (not annualised)** | | | | |
| | Basic earnings per equity share (in Rs.) | 12.71 | 12.93 | 6.08 | 40.91 |
| | Diluted earnings per equity share (in Rs.) | 12.71 | 12.93 | 6.08 | 40.91 |
| | **Key Standalone Financial Information*** | | | | |
| 1 | Revenue from operations | 1,00,924.81 | 1,04,239.19 | 74,037.43 | 3,60,548.91 |
| 2 | Profit before tax for the quarter/year | 9,842.76 | 7,478.38 | 5,005.92 | 27,309.74 |
| 3 | Profit for the quarter/year | 7,375.46 | 5,618.72 | 3,844.15 | 20,687.70 |
| 4 | Total comprehensive income for the quarter/year | 10,185.00 | 3,299.09 | 8,746.72 | 30,415.60 |

* On account of merger (refer notes 5 (a) & 5 (b)), key standalone financial information for quarter ended June 30, 2025 has been restated.

Price Waterhouse Chartered Accountants LLP
LLPIN AAC-5001
FRN 012754N/N500016
Gurugram

LUMAX AUTO TECHNOLOGIES LIMITED

**Notes:**

1. The above Consolidated Financial Results of Lumax Auto Technologies Limited ("the Holding Company") and its subsidiaries (together referred as "the Group") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 10, 2026.

2. The Consolidated Financial Results include the results of the following entities namely, Holding Company: Lumax Auto Technologies Limited (including Lumax Ancillary Limited and IAC International Automotive India Private Limited - Refer Notes 5 (a) and 5 (b) below); Subsidiaries: (a) Lumax Mannoh Allied Technologies Limited (b) Lumax Cornaglia Auto Technologies Private Limited (c) Lumax Greenfuel Energy Solutions Private Limited (formerly known as Lumax Resources Private Limited) (d) Lumax Alps Alpine India Private Limited (e) Lumax Yokowo Technologies Private Limited (f) Lumax FAE Technologies Private Limited (g) Lumax Ituran Telematics Private Limited (h) Lumax Jopp Allied Technologies Private Limited (Upto June 29, 2026 (refer note 4 below)) (i) Lumax Management Services Private Limited (j) Lumax Autocomp Private Limited (k) Lumax Auto Solutions Private Limited.

3. These Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles of Ind AS as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted. The said Consolidated Financial Results represent the results of the Group which have been prepared in accordance with Ind AS 110 "Consolidated Financial Statements".

4. The Board of Directors of the Holding Company in its meeting held on May 8, 2026 had considered and approved the sale of its entire equity stake aggregating to 50% of the equity share capital of its subsidiary Company "Lumax Jopp Allied Technologies Private Limited" to Jopp Holding GmbH, Germany. The aforesaid transaction was concluded in the current quarter and consequently Lumax Jopp Allied Technologies Private Limited ceases to be subsidiary of the Holding Company. The Consolidated Financial Results for the quarter ended June 30, 2026 include results of Lumax Jopp Allied Technologies Private Limited upto June 29, 2026.

5 (a). The Board of Directors of the Holding Company in its meeting held on May 27, 2024, had approved the Scheme of Amalgamation ("the Scheme") for merger of its wholly owned subsidiary company "Lumax Ancillary Limited" ("Transferor Company 1") with the Holding Company with appointed date as April 1, 2024. Upon the approval of the Scheme by Hon'ble National Company Law Tribunal ("NCLT") and filing of the said order with the Registrar of Companies, the Holding Company had given effect to the Scheme in the Standalone Financial Results of the Holding Company for the quarter and year ended March 31, 2026 using the Pooling of Interest method in accordance with Appendix C "Business combinations of entities within common control" of Ind AS 103 "Business Combinations". There is no impact of the said merger on the Consolidated Unaudited Financial Results.

5 (b). The Board of Directors of the Holding Company in its meeting held on November 8, 2025, had approved the Scheme of Amalgamation ("the Scheme") for merger of its wholly owned subsidiary company "IAC International Automotive India Private Limited" ("Transferor Company 2") with the Holding Company with appointed date as October 1, 2025. Upon the approval of the Scheme by Hon'ble National Company Law Tribunal ("NCLT") and filing of the said order with the Registrar of Companies, the Holding Company had given effect to the Scheme in the Standalone Financial Results for the quarter and year ended March 31, 2026 using the Pooling of Interest method in accordance with Appendix C "Business combinations of entities within common control" of Ind AS 103 "Business Combinations". There is no impact of the said merger on the Consolidated Unaudited Financial Results.

6. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft 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 guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs. 1,449.65 Lakhs was disclosed as "Exceptional item" in the Consolidated Financial Results for the year ended March 31, 2026.

7. The Group's business activity falls within a single business segment i.e. manufacturing and trading of automotive components. Based on the information reported to the Chief Operating Decision Maker ('CODM') for the purpose of resource allocation and assessment of performance, there are no reportable segments in accordance with requirement of Ind AS 108 on 'Operating Segment' notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended. Further, the operations of the Group are domiciled in India and therefore there are no reportable geographical segment.

8. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year to date figures upto the third quarter of the financial year which was subject to review by the statutory auditors.

9. The above Consolidated Unaudited Financial Results are available on the Company's website www.lumaxworld.in/lumaxautotech 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 Auto Technologies Limited**

Price Waterhouse Chartered Accountants LLP
LLPIN AAC-5001
FRN 012754N/N500016
Gurugram

LUMAX AUTO TECHNOLOGIES LIMITED

**Place : Gurugram**
**Date : August 10, 2026**

**Anmol Jain**
**Managing Director**
**DIN: 00004993**

DK JAIN
GROUP

# Price Waterhouse Chartered Accountants LLP

**Review Report**

To
The Board of Directors
Lumax Auto Technologies Limited
Plot No. 878, Phase – V,
Udyog Vihar, Gurugram
Haryana - 122016

1. We have reviewed the consolidated unaudited financial results of Lumax Auto Technologies Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the "Group") (refer Note 2 on the Statement) for the quarter ended June 30, 2026, which are included in the accompanying Statement of consolidated unaudited financial results for the quarter ended June 30, 2026 (the "Statement"). The Statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

   - Lumax Auto Technologies Limited (including Lumax Anciallary Limited and IAC International Automotive India Private Limited), the Holding Company
   - Subsidiary companies
     a. Lumax Mannoh Allied Technologies Limited
     b. Lumax Cornaglia Auto Technologies Private Limited
     c. Lumax Greenfuel Energy Solutions Private Limited (formerly known as Lumax Resources Private Limited)
     d. Lumax Alps Alpine India Private Limited
     e. Lumax Yokowo Technologies Private Limited
     f. Lumax FAE Technologies Private Limited
     g. Lumax Ituran Telematics Private Limited
     h. Lumax JOPP Allied Technologies Private Limited (till June 29, 2026)
     i. Lumax Management Services Private Limited
     j. Lumax Autocomp Private Limited
     k. Lumax Auto Solutions Private Limited

Price Waterhouse Chartered Accountants LLP
LLPIN AAC-5001
FRN 012754N/N500016
Gurugram

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T: +91 (124) 6169910

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

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 the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The interim financial results of five subsidiaries reflect total revenues of Rs. 10,291.70 lakhs, total net profit after tax of Rs. 1,006.21 lakhs and total comprehensive income of Rs. 1,008.59 lakhs, for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors and their reports, vide which they have issued an unmodified conclusion, 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 included in respect of these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

7. The consolidated unaudited financial results include the interim financial information of one subsidiary, which has not been reviewed by their auditors, whose interim financial information reflects total revenue of Rs. 401.48 lakhs, total net loss after tax of Rs. 108.78 lakhs and total comprehensive loss of Rs. 108.78 lakhs, for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016

Anurag Khandelwal

Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571QULWWR9679
Place: Gurugram
Date: August 10, 2026

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Annexure-A

**Disclosure as required under 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

| **Particulars** | **Disclosure** |
|---|---|
| a) Name of Party for which such guarantees or indemnity or surety was given; | Lumax FAE Technologies Private Limited (LFAE). |
| b) Whether the promoter/ promoter group companies have any interest in this transaction? If yes, nature of interest and details thereof and whether the same is done at "arm's length" | LFAE is the wholly owned subsidiary of the Company.<br><br>The proposed transaction will be on arm's length basis. |
| c) Brief details of such guarantee or indemnity or becoming a surety viz. brief details of agreement entered (if any) including significant terms and conditions, including amount of guarantee; | The Company will provide a Corporate Guarantee / Letter of Comfort / Post Dated Cheques (PDCs) in favour of Banks / Financial Institutions / Non-Banking Financial Companies (NBFCs) in its capacity as the holding Company with respect to the loan availed / to be availed by LFAE up to a maximum amount of Rs. 8 Crores. |
| d) Impact of such guarantees or indemnity or surety on listed entity. | There is no foreseeable impact of issuing the Corporate Guarantee/Letter of Comfort/Post Dated Cheques (PDCs) on the Company as the loan being availed/ to be availed by LFAE is required to meet its Capex and working capital requirements. |

Pankaj Mahendru

LUMAX AUTO TECHNOLOGIES LIMITED