

LATL:CS:BM:2025-26

Date: February 12, 2026

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: 532796	Symbol: LUMAXTECH

Subject: 1) Outcome of the Board Meeting held on Thursday, February 12, 2026.
 2) Submission of Un-audited Standalone and Consolidated Financial Results for 3rd Quarter and Nine Months ended December 31, 2025.

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., **Thursday, February 12, 2026**, have, inter-alia, considered and approved the following matters:

1. The Un-audited Standalone and Consolidated Financial Results for the 3rd Quarter and Nine Months ended December 31, 2025, 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 extracts of Un-audited Consolidated Financial Results along with Quick Response (QR) code and the details of the webpage where complete financial results of the Company be made available, will be published in the Newspapers in terms of Regulation 47(1) of the Listing Regulations, as amended from time to time.

2. The proposal for providing First Loss Deficiency Guarantee for an amount up to 20% of the limit being availed by Channel Partner(s) for the overall credit facility of Rs. 30 Crores to be provided by ICICI Bank Limited to the Channel Partners of the Company under Channel Financing Facility ("Facility").

The disclosure as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 as well as under Regulation 30 and other relevant provisions of the Listing Regulations, with regard to the aforesaid Guarantee is enclosed herewith as **Annexure - A**.

The Meeting of the Board of Directors commenced at 12:15 PM and concluded at 02:20 PM.

The aforesaid outcome shall also be made available on the website of the Company at <https://www.lumaxworld.in/lumaxautotech>

You are requested to kindly take the same in your records and oblige.

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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 Phase-V, Gurugram-122016
 Haryana, India

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 E shares@lumaxmail.com

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Lumax Auto Technologies Limited

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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 and nine months ended December 31, 2025

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Income						
	a) Revenue from operations	45,523.77	43,600.19	38,217.50	1,25,863.49	1,09,379.71	1,47,542.43
	b) Other income	792.91	1,618.27	770.42	6,176.26	2,852.67	4,038.64
	Total Income	46,316.68	45,218.46	38,987.92	1,32,039.75	1,12,232.38	1,51,581.07
2	Expenses						
	a) Cost of materials consumed	22,646.57	21,509.16	18,238.64	62,032.34	53,037.01	70,554.24
	b) Purchases of stock-in-trade	8,638.32	7,969.05	7,848.94	23,720.08	20,400.99	28,271.03
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(814.13)	(263.78)	(368.56)	(1,724.87)	(332.86)	180.17
	d) Employee benefits expense	5,190.47	5,165.16	4,132.86	15,031.59	12,596.63	16,997.94
	e) Depreciation and amortisation expense	1,093.65	946.66	850.14	2,951.73	2,532.43	3,431.62
	f) Other expenses	5,869.76	6,316.72	4,554.87	17,221.90	13,350.07	19,054.09
	g) Finance costs	1,391.55	1,323.65	908.09	3,860.78	2,707.89	3,582.61
	Total expenses	44,016.19	42,966.62	36,164.98	1,23,093.55	1,04,292.16	1,42,071.70
3	Profit before exceptional item and tax for the period/year (1-2)	2,300.49	2,251.84	2,822.94	8,946.20	7,940.22	9,509.37
4	Exceptional Item (refer note 5)	903.10	-	-	903.10	-	-
5	Profit before tax for the period/year (3-4)	1,397.39	2,251.84	2,822.94	8,043.10	7,940.22	9,509.37
6	Income tax expense						
	Current tax	536.36	527.27	786.70	1,495.05	1,984.85	2,343.97
	Deferred tax credit	(227.84)	(158.52)	(181.87)	(458.14)	(202.20)	(228.48)
	Total income tax expense	308.52	368.75	604.83	1,036.91	1,782.65	2,115.49
7	Profit for the period/year (5-6)	1,088.87	1,883.09	2,218.11	7,006.19	6,157.57	7,393.88
8	Other comprehensive income (net of tax)						
	Item that will not be reclassified to profit or loss						
	Re-measurement loss on defined benefit plans	(7.86)	(7.87)	(9.76)	(23.60)	(29.28)	(31.47)
	Income tax effect	1.98	1.98	-	5.94	4.91	7.92
	Gain/ (loss) on FVTOCI financial assets	876.22	7,490.70	(1,387.58)	14,094.41	(399.26)	689.59
	Income tax effect	(125.30)	(1,071.17)	158.74	(2,015.50)	45.68	(181.82)
	Other comprehensive income for the period/year (net of tax)	745.04	6,413.64	(1,238.60)	12,061.25	(377.95)	484.22
9	Total comprehensive income for the period/year (net of tax) (7+8)	1,833.91	8,296.73	979.51	19,067.44	5,779.62	7,878.10
10	Paid-up equity share capital (face value of Rs. 2 each)	1,363.15	1,363.15	1,363.15	1,363.15	1,363.15	1,363.15
11	Other equity						70,132.61
12	Earnings per share (face value of Rs. 2 each) (not annualised)						
	Basic & Diluted (in Rs.)	1.60	2.76	3.25	10.28	9.03	10.85

Notes:

- 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 its meeting held on February 12, 2026.
- 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.
- 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 the 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 is domiciled in India and therefore there are no reportable geographical segment.
- The Board of Directors of the Company in its meeting held on November 08, 2025, have approved the Scheme of Amalgamation for merger of IAC International Automotive India Private Limited (wholly owned subsidiary) with the Company with Appointed date as October 01, 2025. The first motion application was filed and the same was approved by Hon'ble NCLT, New Delhi on December 10, 2025, the order of which is yet to be pronounced.
- 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 has 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 903.10 Lakhs has been disclosed as "Exceptional item" in the Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2025. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.
- 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).

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



(Signature)

D. K. Jain
Chairman
DIN: 00085848



DIK JAIN
GROUP

Place : Gurugram
Date : February 12, 2026

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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 December 31, 2025 and the year to date results for the period April 1, 2025 to December 31, 2025, which are included in the accompanying 'Statement of standalone unaudited financial results for the quarter and nine months ended December 31, 2025' (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.

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



Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571AJIEQW5448
Place: Gurugram
Date: February 12, 2026

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

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)



Lumax Auto Technologies Limited

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 Email: shares@lumaxmail.com, CIN: L31909DL1981PLC349793



(Rs. in Lakhs unless otherwise stated)

Statement of consolidated unaudited financial results for the quarter and nine months ended December 31, 2025

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Income						
	a) Revenue from operations	1,27,066.24	1,15,636.22	90,559.87	3,45,339.75	2,50,378.56	3,63,666.98
	b) Other income	1,498.98	1,557.82	892.31	4,145.34	4,172.85	5,102.95
	Total Income	1,28,565.22	1,17,194.04	91,452.18	3,49,485.09	2,54,551.41	3,68,769.93
2	Expenses						
	a) Cost of materials consumed	75,511.36	65,656.15	51,608.57	2,00,104.69	1,41,448.98	2,08,488.94
	b) Purchases of stock-in-trade	8,638.32	7,969.05	7,848.94	23,720.08	20,400.99	28,271.03
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(2,120.24)	(189.89)	(752.23)	(2,011.75)	(897.11)	(2,252.07)
	d) Employee benefits expense	15,617.25	15,072.32	12,013.76	44,598.94	34,190.33	47,644.74
	e) Depreciation and amortisation expense	4,756.39	4,126.57	3,271.86	12,728.06	9,149.42	12,862.07
	f) Other expenses	11,829.58	11,677.55	8,051.32	33,398.99	24,422.31	35,037.63
	g) Finance costs	2,731.32	2,448.88	1,983.69	7,487.74	5,781.69	7,901.42
	Total expenses	1,16,963.98	1,06,760.63	84,025.91	3,20,026.75	2,34,496.61	3,37,953.76
3	Profit before exceptional item and tax for the period/year (1-2)	11,601.24	10,433.41	7,426.27	29,458.34	20,054.80	30,816.17
4	Exceptional item (refer note 7)	1,494.84	-	-	1,494.84	-	-
5	Profit before tax for the period/year (3-4)	10,106.40	10,433.41	7,426.27	27,963.50	20,054.80	30,816.17
6	Income tax expense						
	Current tax	3,204.65	2,703.08	2,124.62	8,041.00	5,277.19	7,965.67
	Deferred tax (credit)/charge	(3,904.55)	(25.21)	(301.66)	(4,038.93)	(171.33)	(65.71)
	Total income tax expense	(699.90)	2,677.87	1,822.96	4,002.07	5,105.86	7,899.96
7	Profit for the period/year (5-6)	10,806.30	7,755.54	5,603.31	23,961.43	14,948.94	22,916.21
8	Other comprehensive income (net of tax)						
	Item that will not be reclassified to profit or loss						
	Re-measurement loss on defined benefit plans	(12.83)	(16.70)	(16.59)	(36.48)	(50.42)	(22.01)
	Income tax effect	2.88	4.46	1.44	9.09	9.92	5.54
	Gain/ (loss) on FVTOCI financial assets	876.22	7,490.70	(1,387.58)	14,094.41	(399.26)	689.59
	Income tax effect	(125.30)	(1,071.17)	158.74	(2,015.50)	45.68	(181.82)
	Other comprehensive income for the period/year (net of tax)	740.97	6,407.29	(1,243.99)	12,051.52	(394.08)	491.30
9	Total comprehensive income for the period/year (net of tax) (7+8)	11,547.27	14,162.83	4,359.32	36,012.95	14,554.86	23,407.51
10	Profit attributable to:						
	a) Owners of Lumax Auto Technologies Limited	8,246.81	6,685.44	4,481.57	19,074.17	11,938.99	17,776.90
	b) Non-controlling interest	2,559.49	1,070.10	1,121.74	4,887.26	3,009.95	5,139.31
	c) Total Profit (a+b)	10,806.30	7,755.54	5,603.31	23,961.43	14,948.94	22,916.21
11	Other comprehensive income attributable to:						
	a) Owners of Lumax Auto Technologies Limited	742.08	6,407.26	(1,242.85)	12,053.62	(390.68)	478.91
	b) Non-controlling interest	(1.11)	0.03	(1.14)	(2.10)	(3.40)	12.39
	c) Total other comprehensive income (a+b)	740.97	6,407.29	(1,243.99)	12,051.52	(394.08)	491.30
12	Total comprehensive income attributable to: (10+11)						
	a) Owners of Lumax Auto Technologies Limited	8,988.89	13,092.70	3,238.72	31,127.79	11,548.31	18,255.81
	b) Non-controlling interest	2,558.38	1,070.13	1,120.60	4,885.16	3,006.55	5,151.70
	c) Total comprehensive income (a+b)	11,547.27	14,162.83	4,359.32	36,012.95	14,554.86	23,407.51
13	Paid-up equity share capital (face value of Rs. 2 each)	1,363.15	1,363.15	1,363.15	1,363.15	1,363.15	1,363.15
14	Other equity						92,104.88
15	Earnings per share (face value of Rs. 2 each) (not annualised)						
	Basic & Diluted (in Rs.)	12.10	9.81	6.58	27.99	17.52	26.08
	Key Standalone Financial Information						
1	Revenue from operations	45,523.77	43,600.19	38,217.50	1,25,863.49	1,09,379.71	1,47,542.43
2	Profit before tax for the period/year	1,397.39	2,251.84	2,822.94	8,043.10	7,940.22	9,509.37
3	Profit for the period/year	1,088.87	1,883.09	2,218.11	7,006.19	6,157.57	7,393.88
4	Total comprehensive income for the period/year	1,833.91	8,296.73	979.51	19,067.44	5,779.62	7,878.10



Notes:

1. The above Consolidated Unaudited 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 its meeting held on February 12, 2026.
2. The Consolidated Unaudited Financial Results include the results of the following entities namely, Parent Company: Lumax Auto Technologies Limited; Subsidiaries (including step down subsidiary): (a) IAC International Automotive India Private Limited (b) Lumax Mannoh Allied Technologies Limited (c) Lumax Comaglia Auto Technologies Private Limited (d) Lumax Alps Alpine India Private Limited (e) Lumax Ancillary Limited (f) Lumax Ituran Telematics Private Limited (g) Lumax Jopp Allied Technologies Private Limited (h) Lumax FAE Technologies Private Limited (i) Lumax Yokowo Technologies Private Limited (j) Lumax Management Services Private Limited (k) Lumax Resources Private Limited (LRPL) (l) Lumax Autocomp Private Limited (m) Lumax Auto Solutions Private Limited (n) Greenfuel Energy Solutions Private Limited (erstwhile subsidiary of LRPL, merged w.e.f. February 03, 2026).
3. These Consolidated 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. The said Consolidated Unaudited Financial Results represents the results of the Group which have been prepared in accordance with Ind AS 110 "Consolidated Financial Statements".
4. 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 the 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 is domiciled in India and therefore there are no reportable geographical segment.
5. The Scheme of Arrangement for Amalgamation between Greenfuel Energy Solutions Private Limited (Transferor Company, a step-down subsidiary of the Holding Company) and Lumax Resources Private Limited (Transferee Company, wholly owned subsidiary of the Holding Company), has been approved by the Hon'ble NCLT, Chandigarh on January 14, 2026 vide rectified order dated January 27, 2026 and the certified true copy of the Scheme was received by the Company on January 30, 2026 pursuant to which the same was filed with the Central Government through INC - 28 on February 03, 2026. Hence the effective date for the Scheme is February 03, 2026 with the appointed date as November 26, 2024. Consequently, the adjustment in deferred tax has been done in the quarter ended December 31, 2025.
6. The Board of Directors of the Holding Company in its meeting held on November 08, 2025, have approved the Scheme of Amalgamation for merger of IAC International Automotive India Private Limited (wholly owned subsidiary) with the Holding Company with Appointed date as October 01, 2025. The first motion application was filed and the same was approved by Hon'ble NCLT, New Delhi on December 10, 2025, the order of which is yet to be pronounced. There is no impact of the Scheme on the Consolidated Unaudited Financial Results.
7. 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 has 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. 1,494.84 Lakhs has been disclosed as "Exceptional item" in the Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2025. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.
8. The figures for the quarter ended December 31, 2025, September 30, 2025 and nine months ended December 31, 2025, includes the business operations of "Greenfuel Energy Solutions Private Limited" for complete period. The figures for the quarter and nine months ended December 31, 2024 and year ended March 31, 2025 includes the business operations of "Greenfuel Energy Solutions Private Limited" from November 26, 2024 (acquisition date). Accordingly, results for the quarter and nine months ended December 31, 2025 are not comparable with the corresponding quarter and nine months ended December 31, 2024 and year ended March 31, 2025.
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



D. K. Jain
Chairman
DIN: 00085848



Place : Gurugram
Date : February 12, 2026

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"), its subsidiaries (the Holding Company and its subsidiaries) hereinafter referred to as the "Group", (refer Note 2 on the Statement) for the quarter ended December 31, 2025 and the year to date results for the period April 1, 2025 to December 31, 2025 which are included in the accompanying 'Statement of consolidated unaudited financial results for the quarter and nine months ended December 31, 2025' (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.



Price Waterhouse Chartered Accountants LLP, Building No. 8, 8th Floor, Tower - B, DLF Cyber City, Gurugram - 122 002
T: +91 (124) 6169910

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

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

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

S.No.	Name of the entity
1.	Lumax Auto Technologies Limited, the Holding Company
	Subsidiary Companies
2.	Lumax Alps Alpine India Private Limited
3.	Lumax Ancillary Limited
4.	Lumax Comaglia Auto Technologies Private Limited
5.	Lumax FAE Technologies Private Limited
6.	IAC International Automotive India Private Limited (Previously known as 'Lumax Integrated Ventures Private Limited')
7.	Lumax Ituran Telematics Private Limited
8.	Lumax Jopp Allied Technologies Private Limited
9.	Lumax Management Services Private Limited
10.	Lumax Mannoh Allied Technologies Limited
11.	Lumax Resources Private Limited (LRPL)
12.	Lumax Yokowo Technologies Private Limited
13.	Greenfuel Energy Solutions Private Limited (erstwhile subsidiary of LRPL, merged with LRPL w.e.f February 03 ,2026)
14.	Lumax Autocomp Private Limited (incorporated on July 24, 2025)
15.	Lumax Auto Solutions Private Limited (incorporated on July 26, 2025)

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 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 seven subsidiaries reflect total revenues of Rs. 9,362.92 lakhs and Rs. 24,978.52 lakhs, total net loss after tax of Rs. 332.82 lakhs and 343.56 lakhs and total comprehensive loss of Rs. 330.32 lakhs and Rs. 333.59 lakhs, for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025, respectively, 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.

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



Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571DEFGLE3941
Place: Gurugram
Date: February 12, 2026

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;	Channel Partners of the Company who avail credit facility under the Channel Financing Facility from ICICI Bank Limited
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"	The Promoter/ Promoter Group companies do not have any interest in the proposed transaction.
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;	<p>The Company will provide First Loss Deficiency Guarantee to ICICI Bank Limited with respect to a tenor-based line of credit in the nature of overdraft to be provided to the dealers/distributors of the Company for being utilised exclusively for payments to the Company for purchase of goods by the dealers/distributors of the Company ("Channel Financing Facility") from ICICI Bank Limited.</p> <p>The said facility will be secured by First Loss Deficiency Guarantee (FLDG) to be given by the Company to the extent of 20% of dealer limit. The said guarantee will be within the limits prescribed under Section 186 of the Companies Act, 2013.</p>
d) Impact of such guarantees or indemnity or surety on listed entity.	There is no foreseeable adverse impact on the Company from availing the channel financing facility (tenor-based line of credit in the nature of an overdraft) from ICICI Bank Limited for payments made by the Company's dealers/distributors towards purchase of goods. The facility is intended to facilitate timely payments, improve liquidity for dealers/distributors, and support smooth business operations without affecting the Company's financial position or cash flows.

Pankaj Mahender



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