Lumino Industries Ltd.

Regd. & Corporate Office:
Acropolis - 12th Floor, 1858/1, Rajdanga Main Road, Kolkata - 700107
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E info@luminoindustries.com | infoepc@luminoindustries.com
W www.luminoindustries.com

LIL/2026-27/15 **Dated: 04.11.2026**

The Secretary **BSE Limited** New Trading Wing Rotunda Building PJ Tower, Dalal Street Mumbai- 400001 **Scrip Code: 544894**	**The Manager** **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block "G" 5th floor, Bandra Kurla Complex Bandra East Mumbai- 400051 **SYMBOL: LUMINO**

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held on November 04, 2026, has, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results, along with the Limited Review Report issued by M/s Singhi & Co., Chartered Accountants and M/s SDP & Associates, Chartered Accountants, the Joint Statutory Auditors of the Company for the quarter and half year ended September 30, 2026.

The aforesaid Unaudited Standalone and Consolidated Financial Results, along with the respective Limited Review Reports, are enclosed herewith.

This disclosure will also be hosted on the Company's website viz. https://luminoindustries.com/.

The Board meeting commenced at 05:00 p.m. and concluded 06:30 p.m.

This is for your information and records.

Thanking you,
Yours Faithfully,

For Lumino Industries Limited

Vivek Jain
Digitally signed by Vivek Jain
Date: 2026.11.04 19:01:36 +05'30'

Vivek Jain
Company Secretary & Compliance Officer
M. No: A36946

Singhi & Co.
Chartered Accountants
161, Sarat Bose Road
Kolkata- 700 026, (India)
T: +91(0)33-2419 6000/01/02
E: kolkata@Singhico.com
www.singhico.com

SDP & ASSOCIATES
Chartered Accountants
46C, Chowringhee Road, Flat No. 14A & 14G
Everest House, Kolkata- 700 071
T: 91-33-2288-2944/ 4007-5956/4003-5770, 9874555527
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Independent Auditor's Review Report on Standalone Unaudited Financial Results of M/s. Lumino Industries Limited for the quarter and year to date ended September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Lumino Industries Limited
Unit No -12/4, Merlin, Acropolis,
1858/1 Rajdanga Main Road
Kolkata – 700 107

1. We have reviewed the accompanying standalone unaudited financial results of **M/s. Lumino Industries Limited** ("the Company") which includes its interest in limited liability partnerships ("LLP") (refer paragraph 4 of the report) for the quarter ended September 30, 2026 and year to date period from April 01, 2026 to September 30, 2026, together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended and has been initialled by us for identification purpose.

2. This Statement is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 04, 2026, has been prepared 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. 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 Engagement (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, specified under Section 143(10) of the Companies Act, 2013. 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 two limited liability partnership namely Lumino Jupiter Solar LLP and Luminaard LLP.

5. 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 Standard ('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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matter:

6. Attention is drawn to Note 3 of the Statement, which state that the figures for the corresponding quarter ended September 2025 and period from April 01, 2025 to September 30, 2025, as reported in the accompanying Statement, have been approved by the Company's Board of Directors but have not been subjected to review by the joint statutory auditors of the Company. This is because the requirement for submission of quarterly financial results became applicable to the Company pursuant to the listing of its equity shares effective from the quarter ended June 30, 2026.

7. We did not review the financial information/financial result of two limited liability partnership included in the Statement, which includes the Company's share of profit/(loss) (net of tax) of Rs. (18.80) lakhs and Rs. (25.65) lakhs, as considered in the standalone unaudited financial results for the quarter ended September 30, 2026 and period from April 01, 2026 to September 30, 2026, respectively. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Company's Management, this financial information / financial result is not material to the Company.

8. We did not review the financial information/financial result of the foreign branch located in Rwanda, whose financial information/financial result reflects total revenue of Nil and Rs. 12.98 lakhs as considered in the standalone unaudited financial results for the quarter ended September 30, 2026 and period from April 01, 2026 to September 30, 2026, respectively. This financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. This financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Company's Management, this financial information / financial result is not material to the Company.

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above limited liability partnership and foreign branch, is based solely on the financial information / financial result certified by the management and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion is not modified in respect of matters described in para 6, 7 and 8 above.

For SINGHI & CO.,
Chartered Accountants
Firm Registration No.302049E

Navindra Kumar Surana
Partner
Membership No. 053816
UDIN: 26053816GPECET3591
Place: Kolkata
Date: November 04, 2026

For SDP & Associates
Chartered Accountants
Firm Registration No.322176E

Pranita Dalmia
Partner
Membership No. 062175
UDIN: 26062175DXAXBI2931
Place: Kolkata
Date: November 04, 2026

Lumino Industries Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Refer Note-3)	(Unaudited)	(Refer Note-3)	(Audited)
	Income						
	(a) Revenue from Operations	66,142.30	52,142.96	50,914.08	1,18,285.26	94,624.59	2,04,107.36
	(b) Other Income	761.92	530.46	607.87	1,292.38	1,650.56	4,823.97
1	**Total Income**	**66,904.22**	**52,673.42**	**51,521.95**	**1,19,577.64**	**96,275.15**	**2,08,931.33**
	Expenses						
	(a) Cost of Materials Consumed	34,875.94	32,155.22	24,840.36	67,031.16	46,319.23	1,14,335.54
	(b) Erection and Sub- Contracting Expenses	15,972.37	11,507.43	14,024.40	27,479.80	19,837.78	47,085.11
	(c) (Increase)/Decrease in Inventories	560.62	(4,758.48)	592.86	(4,197.86)	6,253.17	(3,637.11)
	(d) Employee Benefits Expense	2,103.85	2,086.90	1,687.72	4,190.75	3,409.24	6,974.20
	(e) Finance Costs	1,750.71	1,723.67	1,869.08	3,474.38	3,793.84	7,993.29
	(f) Depreciation and Amortisation Expenses	489.86	446.52	401.21	936.38	790.13	1,641.69
	(g) Other Expenses	4,182.39	4,062.74	3,472.78	8,245.13	7,243.36	14,059.97
2	**Total Expenses**	**59,935.74**	**47,224.00**	**46,888.41**	**1,07,159.74**	**87,646.75**	**1,88,452.69**
3	**Profit/(Loss) before Tax (1-2)**	**6,968.48**	**5,449.42**	**4,633.54**	**12,417.90**	**8,628.40**	**20,478.64**
4	**Tax Expense**						
	(a) Current Tax	1,873.96	1,765.15	1,449.44	3,639.11	2,699.09	6,406.00
	(b) Income tax for earlier years	27.01	--	--	27.01	--	(447.76)
	(c) Deferred Tax	(234.58)	(345.54)	(334.37)	(580.12)	(622.65)	(1,477.80)
	Total Tax Expense	**1,666.39**	**1,419.61**	**1,115.07**	**3,086.00**	**2,076.44**	**4,480.44**
5	**Net Profit/(Loss) after tax for the period (3-4)**	**5,302.09**	**4,029.81**	**3,518.47**	**9,331.90**	**6,551.96**	**15,998.20**
6	**Other Comprehensive Income**						
	A. Items that will not be reclassified to profit or loss						
	Re-measurements of defined benefit plans	(20.45)	(16.59)	37.50	(37.04)	(29.62)	(66.37)
	Income tax relating to above	5.06	4.26	(9.28)	9.32	7.61	16.71
	Equity instruments through Other Comprehensive Income	--	--	--	--	2.19	2.19
	Income tax relating to above	--	--	--	--	(0.31)	(0.31)
	B. Items that will be reclassified to profit or loss						
	Gain/(loss) arising from translating the financial statements of a foreign operation	(6.56)	(4.38)	(18.44)	(10.94)	(9.70)	(34.23)
	Income tax relating to above	1.65	1.10	4.64	2.75	2.44	8.61
	Other Comprehensive Income for the period	**(20.30)**	**(15.61)**	**14.42**	**(35.91)**	**(27.39)**	**(73.40)**
7	**Total Comprehensive Income for the period (5+6)**	**5,281.79**	**4,014.20**	**3,532.89**	**9,295.99**	**6,524.57**	**15,924.80**
8	**Paid up Equity Share Capital (Face Value of Rs 5/- per share)**	**15,227.68**	**12,178.90**	**12,178.90**	**15,227.68**	**12,178.90**	**12,178.90**
9	**Other Equity**	--	--	--	--	--	**60,847.31**
10	**Earning per Share (of Rs 5/- each) (Not Annualised)**						
	a Basic	**2.03**	**1.65**	**1.44**	**3.68**	**2.69**	**6.57**
	b Diluted	**2.03**	**1.65**	**1.44**	**3.68**	**2.69**	**6.57**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

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CIN-L14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

Segment Standalone Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2026

(₹ in lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Refer Note-3)	(Unaudited)	(Refer Note-3)	(Audited)
1	**SEGMENT REVENUE**						
	a) Manufacturing	46,017.16	37,102.85	33,103.28	83,120.01	67,948.19	1,42,344.80
	b) EPC	20,125.14	15,040.11	17,810.80	35,165.25	26,676.40	61,762.56
	Total Revenue from Operations	**66,142.30**	**52,142.96**	**50,914.08**	**1,18,285.26**	**94,624.59**	**2,04,107.36**
2	**SEGMENT RESULTS**						
	Profit before Interest & Tax						
	a) Manufacturing	5,832.06	4,865.50	3,929.36	10,697.56	8,351.36	19,275.50
	b) EPC	3,101.32	2,575.38	2,784.37	5,676.70	4,226.54	9,801.33
	Total Segment Results	**8,933.38**	**7,440.88**	**6,713.73**	**16,374.26**	**12,577.90**	**29,076.83**
	Net Unallocable Income/(expenditure)	(214.19)	(267.79)	(211.11)	(481.98)	(155.66)	(604.90)
	Total	**8,719.19**	**7,173.09**	**6,502.62**	**15,892.28**	**12,422.24**	**28,471.93**
	Finance Cost	(1,750.71)	(1,723.67)	(1,869.08)	(3,474.38)	(3,793.84)	(7,993.29)
	Profit before Tax	**6,968.48**	**5,449.42**	**4,633.54**	**12,417.90**	**8,628.40**	**20,478.64**
3	**SEGMENT ASSETS**						
	a) Manufacturing	1,53,204.37	1,38,333.61	1,13,030.16	1,53,204.37	1,13,030.16	1,44,125.86
	b) EPC	76,669.54	63,838.67	64,212.23	76,669.54	64,212.23	70,189.40
	c) Unallocated	15,788.91	6,383.68	3,030.38	15,788.91	3,030.38	3,227.18
	Total Assets	**2,45,662.82**	**2,08,555.96**	**1,80,272.77**	**2,45,662.82**	**1,80,272.77**	**2,17,542.44**
4	**SEGMENT LIABILITIES**						
	a) Manufacturing	61,262.12	81,045.67	80,732.02	61,262.12	80,732.02	95,015.80
	b) EPC	50,925.18	49,284.17	34,065.15	50,925.18	34,065.15	49,098.63
	c) Unallocated	3,629.09	1,185.73	1,849.62	3,629.09	1,849.62	401.80
	Total Liabilities	**1,15,816.39**	**1,31,515.57**	**1,16,646.79**	**1,15,816.39**	**1,16,646.79**	**1,44,516.23**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
ASSETS :		
Non-current Assets		
(a) Property, Plant & Equipment	6,465.65	6,533.76
(b) Capital work-in-progress	11,705.18	4,783.28
(c) Intangibel Assets	18.50	12.96
(d) Right of use Assets	1,683.78	1,418.71
(e) Financial Assets		
(i) Investments	983.42	431.61
(ii) Other financial assets	5,642.47	3,575.43
(f) Deferred tax assets (Net)	4,257.61	2,940.41
(g) Other non-current assets	5,053.03	2,333.98
Total non-current assets	**35,809.64**	**22,030.14**
Current Assets		
(a) Inventories	35,631.64	36,407.12
(b) Financial Assets		
(i) Investments	7,056.62	2,016.00
(ii) Trade Receivables	79,777.58	89,485.76
(i) Cash and cash equivalents	18,497.78	9,178.75
(ii) Bank balances other than cash and cash equivalents	16,090.35	15,893.40
(ii) Other financial assets	40,193.42	31,809.93
(c) Current tax assets (Net)	343.56	286.77
(d) Other current assets	12,262.23	10,434.57
Total current assets	**2,09,853.18**	**1,95,512.30**
Total assets	**2,45,662.82**	**2,17,542.44**
EQUITY AND LIABILITIES:		
Equity		
(a) Equity Share Capital	15,227.68	12,178.90
(b) Other Equity	1,14,618.75	60,847.31
	1,29,846.43	**73,026.21**
Liabilities		
Non-current Liabilities :		
(a) Financial Liabilities		
(i) Borrowings	66.21	2,774.52
(ii) Lease liabilities	1,741.16	1,502.94
(iii) Other financial liabilities	306.94	293.66
(b) Provisions (Net)	210.98	103.40
Total non-current liabilities	**2,325.29**	**4,674.52**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	12,777.16	35,641.58
(ii) Lease liabilities	245.25	215.67
(iii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	7,244.74	6,391.75
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	13,406.75	19,155.39
(iv) Trade acceptance	52,097.99	59,546.61
(v) Other financial liabilities	1,792.04	707.78
(b) Other current liabilities	24,664.42	17,884.54
(c) Provisions (Net)	79.70	83.64
(d) Current tax liabilities (Net)	1,183.05	214.75
Total current liabilities	**1,13,491.10**	**1,39,841.71**
Total liabilities	**1,15,816.39**	**1,44,516.23**
Total Equity And Liabilities	**2,45,662.82**	**2,17,542.44**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

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STATEMENT OF STANDALONE CASH FLOWS FOR SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars	Six months period ended 30th Sep, 2026 (Unaudited)	Six months period ended 30th Sep, 2025 (Unaudited)
A. Cash flow from operating activities:		
I. Profit before tax	**12,417.89**	**8,628.40**
Adjustments to reconcile net profit to net cash provided by operating activities:		
• Depreciation and Amortisation	936.38	790.13
• Finance costs	3,474.38	3,793.84
• Interest income	(927.54)	(583.71)
• Dividend income	-	(0.82)
• (Profit)/ loss on sale of Property, Plant and Equipment	(21.05)	(18.95)
• (Profit)/ loss from LLP	-	(3.14)
• Unwinding income on fair valuation of security deposit	(2.48)	(1.27)
• Gain on modification of lease	-	(57.07)
• (Gain)/ loss on sale of investments measured at fair value through profit & loss	(99.50)	(193.25)
• (Gain)/ loss on fair valuation of investments measured at fair value through profit & loss	(140.35)	(24.88)
• (Gain)/ loss on fair valuation of derivative instruments measured at fair value through profit and loss (Net)	(26.32)	(641.93)
• Unrealised foreign exchange (gain)/ loss (Net)	77.42	(64.12)
• Liabilities no longer required written back	(42.04)	(57.69)
• Provision/(Reversal) for slow moving inventories	15.88	(166.29)
	3,244.78	**2,770.85**
II. Operating profit/ (loss) before working capital changes	**15,662.67**	**11,399.25**
Adjustment for changes in working capital:		
• (Increase)/ decrease in inventories	759.59	5,129.15
• (Increase)/ decrease in trade receivables	9,630.76	640.86
• (Increase)/ decrease in other financial & non financial assets	(10,123.59)	(6,458.53)
• (Increase)/ decrease in other non-current assets	(1,069.35)	(293.30)
• (Increase)/ decrease in other current assets	(1,827.67)	(980.98)
• Increase/ (decrease) in other current liability	6,779.88	861.01
• Increase/ (decrease) in trade payables & financial liabilities	(4,059.74)	(9,318.96)
• Increase/ (decrease) in trade acceptances	(7,448.62)	8,850.87
• Increase/ (decrease) in non financial liabilities & provisions	66.61	72.40
	(7,292.13)	**(1,497.48)**
III. Cash generated from operations	**8,370.54**	**9,901.77**
Less: Direct taxes paid (Net)	(2,754.59)	(3,512.63)
IV. Net cash generated from operating activities	**5,615.95**	**6,389.14**

(₹ in Lakhs)

Particulars	Six months period ended 30th Sep, 2026	Six months period ended 30th Sep, 2025
B. Cash flow from investing activities		
• Expenditure on Property, plant and equipment, Intangible assets & Capital WIP	(9,020.88)	(2,221.52)
• Proceeds from sale of Property, Plant and Equipment	28.97	21.27
• Investment in non-current and current investments	(5,450.82)	(13,822.85)
• Proceeds from sale of non-current and current investments	98.00	8,152.65
• Dividend received	-	0.82
• (Payment of)/ proceeds from fixed deposit (Net)	(3,693.54)	(432.89)
• Receipt of interest	877.64	571.01
Net cash used in investing activities	**(17,160.63)**	**(7,731.51)**
C. Cash flow from financing activities		
• Proceeds from Issue of Shares	50,000.00	-
• Repayment of long term borrowings	(3,224.29)	(590.49)
• (Repayment of)/ proceeds from short term borrowings (Net)	(22,348.44)	3,424.90
• Payment of finance costs	(3,353.88)	(3,623.88)
• Payment of lease liability	(209.68)	(180.02)
Net cash used in financing activities	**20,863.71**	**(969.49)**
Net changes in cash and cash equivalents	**9,319.03**	**(2,311.85)**
Cash and cash equivalents at the beginning of the year	**9,178.75**	**7,806.62**
Cash and cash equivalents at the end of the year	**18,497.78**	**5,494.77**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

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Notes:

1 The Statement of Standalone Unaudited Financial Results ("the statement") of Ms. Lumino Industries Limited ("the Company") have been prepared in accordance with the recognition and measurements principles laid down in Indian Accounting Standard ("Ind AS") 34 - "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and on compliance with presentation and disclosure requirements of Regultaion 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2 In terms of Regulation 33 of Listing Regulations, this statement of Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2026 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 04th November 2026 and has been subjected to Limited Review by the Joint Statutory Auditors of the Company.

3 The figures for the quarter and half year ended 30th September 2025 have not been subjected to either audit or reviews by the Joint Statutory Auditors. However, the management has exercised necessary care and due diligence to ensure that the Unaudited Standalone Financial Results for that period are fairly stated.

4 During the quarter ended 30th September 2026, the Company completed its Initial Public Offering (IPO) of 85,365,851 equity shares of face value of ₹ 5 each at an issue price of ₹ 82 per equity share (including a share premium of ₹ 77 per equity share). The issue comprised of fresh issue of 60,975,609 equity shares aggregating to ₹ 50,000.00 lakhs and an offer for sale of 24,390,242 equity shares by the promoters selling shareholders aggregating to ₹ 20,000.00 lakhs. Pursuant to the IPO, the equity shares of the Company got listed on the National Stock Exchange (NSE) of India and BSE Limited on 3rd September 2026.

5 The company has received an amount of ₹ 50,000.00 lakhs as gross proceeds from fresh issue of Equity shares through the Initial Public Offering (IPO). After deducting the proportionate issue expenses of ₹ 3,740.80 lakh, the issue proceeds have been utilized as per approval of the Board of Directors at their meeting held on 20th August, 2026. There is no deviation of the objects of offer. The details of utilization of funds are given below.

Objects of the offer	Amount as per prospectus	Utilization of the Net IPO Proceeds upto September 30th , 2026	Unutilised Net IPO Proceeds upto September 30th , 2026
Repayment of Loan	33,700.00	26,408.00	7,292.00
General Corporate Purpose	11,057.90	6,040.80	5,017.10
Capital Expenditure	1,501.30	-	1,501.30
Issue Expenses	3,740.80	1,740.10	2,000.70
Total	**50,000.00**	**34,188.90**	**15,811.10**

6 The Standalone Unaudited Financial results included the financial information of 2 (Two) Limited Liability Partnership.

7 The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.

8 The above Standalone Unaudited Financial results are also available on the Company's website www.luminoindustries.com and on the stock exchange websites (www.bseindia.com and www.nseindia.com).

For and On behalf of Board of Directors

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Devendra Goel
Managing Director
DIN- 00673447

Place : Kolkata
Dated : 04th, November, 2026

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Independent Auditor's Review Report on Consolidated Unaudited Financial Results of M/s. Lumino Industries Limited for the quarter and year to date ended September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Lumino Industries Limited
Unit No -12/4, Merlin, Acropolis,
1858/1 Rajdanga Main Road
Kolkata – 700 107

1. We have reviewed the accompanying consolidated unaudited financial results of **M/s. Lumino Industries Limited** (hereinafter referred to as the "Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") and its joint ventures (refer Paragraph 4 for the list of subsidiaries and joint ventures included in the Statement) for the quarter ended September 30, 2026 and year to date period from April 01, 2026 to September 30, 2026 together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation") and has been initialed by us for identification purpose.

2. This Statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, in their meeting held on November 04, 2026, and has been prepared 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. 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 Engagement (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, specified under Section 143(10) of the Companies Act, 2013. A review of interim financial information consists of making enquiries 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 specified under section 143(10) of the Companies Act, 2013 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 financial information / financial results of the entities listed in Annexure -1.

5. 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 Standard ('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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matter:

6. Attention is drawn to Note 3 of the Statement, which state that the figures for the corresponding quarter ended September 30, 2025 and period from April 01, 2026 to September 30, 2025, as reported in the accompanying Statement, have been approved by the Parent Company's Board of Directors but have not been subjected to review by the joint statutory auditors of the Parent Company. This is because the requirement for submission of quarterly financial results became applicable to the Parent Company pursuant to the listing of its equity shares effective from the quarter ended June 30, 2026.

7. We did not review the financial information / financial result of two limited liability partnership included in the Statement, which includes the Group's share of profit/(loss) (net of tax) of Rs. (18.80) lakhs and Rs. (25.65) lakhs, as considered in the consolidated unaudited financial results for the quarter ended September 30, 2026 and period from April 01, 2026 to September 30, 2026, respectively. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group and its joint ventures.

8. We did not review the financial information / financial result of three joint ventures included in the Statement, which includes the Group's share of joint venture's total comprehensive income (comprising of loss and other comprehensive income) of Rs. 3.36 lakhs and Rs. (8.36) Lakhs, as considered in the consolidated unaudited financial results for the quarter ended September 30, 2026 and from April 01, 2026 to September 30, 2026. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group and its joint ventures.

9. We did not review the financial information / financial result of the foreign branch located in Rwanda, whose financial information/financial result reflects total revenue of Nil and Rs. 12.98 lakhs as considered in the consolidated unaudited financial results for the quarter ended September 30, 2026. This financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. This financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group and its joint ventures.

10. We did not review the financial information / financial results of 4 subsidiaries included in the unaudited consolidated financial results, whose financial information / financial results reflect total assets of Rs. 5.16 lakhs and net assets of Rs. 4.65 lakhs as at September 30, 2026, total revenue (including other income) of Rs. NIL and Rs. NIL, net profit / (loss) after tax of Rs. (0.59) lakhs and Rs. (1.77) lakhs and total comprehensive income of Rs. (0.59) lakhs and Rs. (1.77) lakhs (comprising profit/ (loss) and other comprehensive income) as considered in the Statement for the quarter ended September 30, 2026 and period from April 01, 2026 to September 30, 2026 respectively, and cash inflow (net) of Rs. (1.55) lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the unaudited consolidated financial results. These financial information/ financial results have not been reviewed by their auditors and whose financial information / financial result have not been reviewed by us. These financial information/ financial results have been prepared under Indian GAAP and certified by the Parent Company's Management. According to the information and explanation given to us by the Parent Company's Management, these financial information / financial results are not material to the Group.

SINGHI & CO. ★ Chartered Accountants ★

SDP & ASSOCIATES ★ Chartered Accountants ★ KOLKATA ★

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above limited liability partnership, foreign branch and subsidiaries, is based solely on the financial information / financial result certified by the management and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion is not modified in respect of matters described in para 6,7,8, 9 and 10 above.

For SINGHI & CO.,

Chartered Accountants
Firm Registration No.302049E

Navindra Kumar Surana
Partner
Membership No. 053816
UDIN: 26053816QNLUUB7161
Place: Kolkata
Date: November 04, 2026

For SDP & Associates

Chartered Accountants
Firm Registration No.322176E

Pranita Dalmia
Partner
Membership No. 062175
UDIN: 26062175YL3NGSR5436
Place: Kolkata
Date: November 04, 2026

Annexure-1

SL No.	Name of Entities
A. Limited Liability Partnership	
1.	Lumino Jupiter Solar LLP
2.	Luminaard LLP
B. Subsidiaries	
3.	RJ Green Energy Pvt. Ltd. (Ceases to be subsidiary w.e.f. August 7, 2026)
4.	Lumino Green Energy Pvt. Ltd.
5.	Lumino Solar Energy Pvt. Ltd.
6.	Lumino Renewable Energy Pvt. Ltd.
C. Joint Ventures	
7.	LIL-PCSCPL-JV
8.	LIL-ASPL-JV
9.	Lumino SMC JV





Lumino Industries Limited

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Refer Note-3)	(Unaudited)	(Refer Note-3)	(Audited)
	Income						
	(a) Revenue from Operations	66,142.30	52,142.96	50,914.08	1,18,285.26	94,624.59	2,04,107.36
	(b) Other Income	781.72	537.31	609.16	1,319.03	1,650.56	4,818.28
1	**Total Income**	**66,924.02**	**52,680.27**	**51,523.24**	**1,19,604.29**	**96,275.15**	**2,08,925.64**
	Expenses						
	(a) Cost of Materials Consumed	34,875.94	32,155.22	24,840.36	67,031.16	46,319.23	1,14,335.54
	(b) Erection and Sub- Contracting Expenses	15,972.37	11,507.43	14,024.40	27,479.80	19,837.78	47,085.11
	(c) (Increase)/Decrease in Inventories	560.62	(4,758.48)	592.86	(4,197.86)	6,253.17	(3,637.11)
	(d) Employee Benefits Expense	2,103.85	2,086.90	1,687.72	4,190.75	3,409.24	6,974.20
	(e) Finance Costs	1,750.75	1,723.67	1,869.08	3,474.42	3,793.84	7,993.29
	(f) Depreciation and Amortisation Expenses	489.86	446.52	401.21	936.38	790.13	1,641.69
	(g) Other Expenses	4,182.95	4,063.93	3,472.83	8,246.88	7,243.43	14,061.58
2	**Total Expenses**	**59,936.34**	**47,225.19**	**46,888.46**	**1,07,161.53**	**87,646.82**	**1,88,454.30**
3	**Profit before share of profit/(loss) in Equity accounted investment (1-2)**	**6,987.68**	**5,455.08**	**4,634.78**	**12,442.76**	**8,628.33**	**20,471.34**
4	**Share of profit/(loss) in Equity accounted investment (Net of Tax)**	**(15.45)**	**(18.56)**	**1.53**	**(34.01)**	**3.55**	**8.98**
5	**Profit before Tax (3+4)**	**6,972.23**	**5,436.52**	**4,636.31**	**12,408.75**	**8,631.88**	**20,480.32**
6	**Tax Expense**						
	(a) Current Tax	1,874.26	1,764.85	1,449.44	3,639.11	2,699.09	6,406.00
	(b) Income tax for earlier years	27.01	--	--	27.01	--	(447.76)
	(c) Deferred Tax	(234.59)	(345.53)	(334.37)	(580.12)	(622.65)	(1,477.80)
	Total Tax Expense	**1,666.68**	**1,419.32**	**1,115.07**	**3,086.00**	**2,076.44**	**4,480.44**
7	**Net Profit/(Loss) after tax for the period (3-4)**	**5,305.55**	**4,017.20**	**3,521.24**	**9,322.75**	**6,555.44**	**15,999.88**
8	**Other Comprehensive Income**						
	A. Items that will not be reclassified to profit or loss						
	Re-measurements of defined benefit plans	(20.45)	(16.59)	37.50	(37.04)	(29.62)	(66.37)
	Income tax relating to above	5.06	4.26	(9.28)	9.32	7.61	16.71
	Equity instruments through Other Comprehensive Income	--	--	--	--	2.19	2.19
	Income tax relating to above	--	--	--	--	(0.31)	(0.31)
	B. Items that will be reclassified to profit or loss						
	Gain/(loss) arising from translating the financial statements of a foreign operation	(6.56)	(4.38)	(18.44)	(10.94)	(9.70)	(34.23)
	Income tax relating to above	1.65	1.10	4.64	2.75	2.44	8.61
	Other Comprehensive Income for the period	**(20.30)**	**(15.61)**	**14.42**	**(35.91)**	**(27.39)**	**(73.40)**
9	**Total Comprehensive Income for the period (5+6)**	**5,285.25**	**4,001.59**	**3,535.66**	**9,286.84**	**6,528.05**	**15,926.48**
	Profit of the year						
	Attributable to:						
	Equity holders of the Parent	5,305.55	4,017.20	3,521.24	9,322.75	6,555.44	15,999.88
	Non-controlling interests	--	--	--	--	--	--
	Other Comprehensive Income for the year attributable to						
	Equity holders of the Parent	(20.30)	(15.61)	14.42	(35.91)	(27.39)	(73.40)
	Non-controlling interests	--	--	--	--	--	--
	Total Comprehensive Income for the year attributable to						
	Equity holders of the Parent	5,285.25	4,001.59	3,535.66	9,286.84	6,528.05	15,926.48
	Non-controlling interests	--	--	--	--	--	--
10	**Paid up Equity Share Capital (Face Value of Rs 5/- per share)**	**15,227.68**	**12,178.90**	**12,178.90**	**15,227.68**	**12,178.90**	**12,178.90**
11	**Other Equity**	--	--	--	--	--	60,792.14
12	**Earning per Share (of Rs 5/- each) (Not Annualised)**						
	a Basic	2.03	1.65	1.45	3.68	2.69	6.57
	b Diluted	2.03	1.65	1.45	3.68	2.69	6.57

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

Registered Office: Unit No – 12/4, Merlin, Acropolis, 1858/1 Rajdanga Main Road, Kolkata-700 107, West Bengal

CIN-L14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

Segment Consolidated Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2026

(₹ in lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Refer Note-3)	(Unaudited)	(Refer Note-3)	(Audited)
1	**SEGMENT REVENUE**						
	a) Manufacturing	46,017.16	37,102.85	33,103.28	83,120.01	67,948.19	1,42,344.80
	b) EPC	20,125.14	15,040.11	17,810.80	35,165.25	26,676.40	61,762.56
	Total Revenue from Operations	**66,142.30**	**52,142.96**	**50,914.08**	**1,18,285.26**	**94,624.59**	**2,04,107.36**
2	**SEGMENT RESULTS**						
	Profit before Interest & Tax						
	a) Manufacturing	5,852.84	4,873.16	3,929.25	10,726.00	8,351.30	19,273.89
	b) EPC	3,099.78	2,573.38	2,785.72	5,673.16	4,226.53	9,795.64
	Total Segment Results	**8,952.62**	**7,446.54**	**6,714.97**	**16,399.16**	**12,577.83**	**29,069.53**
	Net Unallocable Income/(expenditure)	(214.19)	(267.79)	(211.11)	(481.98)	(155.66)	(604.90)
	Total	**8,738.43**	**7,178.75**	**6,503.86**	**15,917.18**	**12,422.17**	**28,464.63**
	Finance Cost	(1,750.75)	(1,723.67)	(1,869.08)	(3,474.42)	(3,793.84)	(7,993.29)
	Share of profit/(loss) in Equity accounted investment (Net of Tax)	(15.45)	(18.56)	1.53	(34.01)	3.55	8.98
	Profit before Tax	**6,972.23**	**5,436.52**	**4,636.31**	**12,408.75**	**8,631.88**	**20,480.32**
3	**SEGMENT ASSETS**						
	a) Manufacturing	1,53,207.20	1,40,743.91	1,13,030.16	1,53,207.20	1,13,030.16	1,44,129.07
	b) EPC	76,669.54	64,103.88	64,158.88	76,669.54	64,158.88	70,131.23
	c) Unallocated	15,721.98	3,640.58	3,039.65	15,721.98	3,039.65	3,227.18
	Total Assets	**2,45,598.72**	**2,08,488.37**	**1,80,228.69**	**2,45,598.72**	**1,80,228.69**	**2,17,487.48**
4	**SEGMENT LIABILITIES**						
	a) Manufacturing	61,262.14	81,045.67	80,732.02	61,262.14	80,732.02	95,015.79
	b) EPC	50,925.18	49,284.17	34,065.15	50,925.18	34,065.15	49,098.90
	c) Unallocated	3,629.28	1,185.90	1,849.62	3,629.28	1,849.62	401.75
	Total Liabilities	**1,15,816.60**	**1,31,515.74**	**1,16,646.79**	**1,15,816.60**	**1,16,646.79**	**1,44,516.44**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
ASSETS :		
Non-current Assets		
(a) Property, Plant & Equipment	6,465.65	6,533.76
(b) Capital work-in-progress	11,705.18	4,783.28
(c) Intangibel Assets	18.50	12.96
(d) Right of use Assets	1,683.78	1,418.71
(e) Financial Assets		
(i) Investments	916.50	372.05
(ii) Other financial assets	5,642.47	3,575.43
(f) Deferred tax assets (Net)	4,257.61	2,940.41
(g) Other non-current assets	5,053.03	2,333.98
Total non-current assets	**35,742.72**	**21,970.58**
Current Assets		
(a) Inventories	35,631.64	36,407.12
(b) Financial Assets		
(i) Investments	7,056.62	2,016.00
(ii) Trade Receivables	79,777.58	89,485.76
(i) Cash and cash equivalents	18,500.30	9,182.95
(ii) Bank balances other than cash and cash equivalents	16,090.35	15,893.40
(ii) Other financial assets	40,193.72	31,810.33
(c) Current tax assets (Net)	343.56	286.77
(d) Other current assets	12,262.23	10,434.57
Total current assets	**2,09,856.00**	**1,95,516.90**
Total assets	**2,45,598.72**	**2,17,487.48**
EQUITY AND LIABILITIES:		
Equity		
(a) Equity Share Capital	15,227.68	12,178.90
(b) Other Equity	1,14,554.44	60,792.14
	1,29,782.12	**72,971.04**
Liabilities		
Non-current Liabilities :		
(a) Financial Liabilities		
(i) Borrowings	66.21	2,774.52
(ii) Lease liabilities	1,741.16	1,502.94
(iii) Other financial liabilities	306.94	293.66
(b) Provisions (Net)	210.98	103.40
Total non-current liabilities	**2,325.29**	**4,674.52**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	12,777.16	35,641.58
(ii) Lease liabilities	245.25	215.67
(iii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises	7,244.74	6,391.75
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	13,406.75	19,155.39
(iv) Trade acceptance	52,097.99	59,546.61
(v) Other financial liabilities	1,792.25	708.04
(b) Other current liabilities	24,664.42	17,884.54
(c) Provisions (Net)	79.70	83.64
(d) Current tax liabilities (Net)	1,183.05	214.70
Total current liabilities	**1,13,491.31**	**1,39,841.92**
Total liabilities	**1,15,816.60**	**1,44,516.44**
Total Equity And Liabilities	**2,45,598.72**	**2,17,487.48**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR SIX MONTHS PERIOD ENDED SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars	Six months period ended 30th Sep, 2026 (Unaudited)	Six months period ended 30th Sep, 2025 (Unaudited)
A. Cash flow from operating activities:		
I. Profit before tax	**12,408.75**	**8,631.88**
Adjustments to reconcile net profit to net cash provided by operating activities:		
• Depreciation and Amortisation	936.38	790.13
• Finance costs	3,474.42	3,793.84
• Interest income	(927.54)	(583.71)
• Dividend income	-	(0.82)
• (Profit)/ loss on sale of Property, Plant and Equipment	(21.05)	(18.95)
• (Profit)/ loss from LLP	-	(3.14)
• Share of Net Profit/loss of Joint Ventures accounted for using the equity method	34.01	(3.55)
• Unwinding income on fair valuation of security deposit	(2.48)	(1.27)
• Gain on modification of lease	-	(57.07)
• (Gain)/ loss on sale of investments measured at fair value through profit & loss	(99.50)	(193.25)
• (Gain)/ loss on fair valuation of investments measured at fair value through profit & loss	(141.16)	(24.88)
• (Gain)/ loss on fair valuation of derivative instruments measured at fair value through profit and loss (Net)	(26.32)	(641.93)
• Unrealised foreign exchange (gain)/ loss (Net)	77.42	(64.12)
• Liabilities no longer required written back	(42.04)	(57.69)
• Provision/(Reversal) for slow moving inventories	15.88	(166.29)
	3,278.02	**2,767.30**
II. Operating profit/ (loss) before working capital changes	**15,686.77**	**11,399.18**
Adjustment for changes in working capital:		
• (Increase)/ decrease in inventories	759.59	5,129.15
• (Increase)/ decrease in trade receivables	9,630.76	640.86
• (Increase)/ decrease in other financial & non financial assets	(10,123.49)	(6,458.53)
• (Increase)/ decrease in other non-current assets	(1,069.35)	(293.30)
• (Increase)/ decrease in other current assets	(1,827.67)	(980.98)
• Increase/ (decrease) in other current liability	6,779.88	861.01
• Increase/ (decrease) in trade payables & financial liabilities	(4,059.96)	(9,318.92)
• Increase/ (decrease) in trade acceptances	(7,448.62)	8,850.87
• Increase/ (decrease) in non financial liabilities & provisions	66.61	72.40
	(7,292.25)	**(1,497.45)**
III. Cash generated from operations	**8,394.52**	**9,901.74**
Less: Direct taxes paid (Net)	(2,754.56)	(3,512.63)
IV. Net cash generated from operating activities	**5,639.96**	**6,389.11**

(₹ in Lakhs)

Particulars	Six months period ended 30th Sep, 2026	Six months period ended 30th Sep, 2025
B. Cash flow from investing activities		
• Expenditure on Property, plant and equipment, Intangible assets & Capital WIP	(9,020.89)	(2,221.52)
• Proceeds from sale of Property, Plant and Equipment	28.96	21.27
• Investment in non-current and current investments	(5,578.46)	(13,817.85)
• Proceeds from sale of non-current and current investments	200.00	8,152.65
• Dividend received	-	0.82
• (Payment of)/ proceeds from fixed deposit (Net)	(3,693.54)	(432.89)
• Receipt of interest	877.64	571.01
Net cash used in investing activities	**(17,186.29)**	**(7,726.51)**
C. Cash flow from financing activities		
• Proceeds from Issue of Shares	50,000.00	-
• Repayment of long term borrowings	(3,224.28)	(590.49)
• (Repayment of)/ proceeds from short term borrowings (Net)	(22,348.44)	3,424.90
• Payment of finance costs	(3,353.92)	(3,623.88)
• Payment of lease liability	(209.68)	(180.02)
Net cash used in financing activities	**20,863.68**	**(969.49)**
Net changes in cash and cash equivalents	**9,317.35**	**(2,306.89)**
Cash and cash equivalents at the beginning of the year	**9,182.95**	**7,806.62**
Cash and cash equivalents at the end of the year	**18,500.30**	**5,499.73**

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

Registered Office: Unit No – 12/4, Merlin, Acropolis, 1858/1 Rajdanga Main Road, Kolkata-700 107, West Bengal

CIN-L14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

Notes:

1 The Statement of Consolidated Unaudited Financial Results ("the statement") of M/s Lumino Industries Limited and its Subsidiaries (collectively "the Group") and its interest in joint ventures have been prepared in accordance with the recognition and measurements principles laid down in Indian Accounting Standard ("Ind AS'') 34 - "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and on compliance with presentation and disclosure requirements of Regultaion 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2 In terms of Regulation 33 of Listing Regulations, this statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September 2026 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 04th November 2026 and has been subjected to Limited Review by the Joint Statutory Auditors of the Company.

3 The figures for the quarter and half year ended 30th September 2025 have not been subjected to either audit or reviews by the Joint Statutory Auditors. However, the management has exercised necessary care and due diligence to ensure that the Unaudited Consolidated Financial Results for that period are fairly stated.

4 During the quarter ended 30th September 2026, the Parent Company completed its Initial Public Offering (IPO) of 85,365,851 equity shares of face value of ₹ 5 each at an issue price of ₹ 82 per equity share (including a share premium of ₹ 77 per equity share). The issue comprised of fresh issue of 60,975,609 equity shares aggregating to ₹ 50,000.00 Lakhs and an offer for sale of 24,390,242 equity shares by the promoters selling shareholders aggregating to ₹ 20,000.00 Lakhs. Pursuant to the IPO, the equity shares of the Parent Company got listed on the National Stock Exchange (NSE) of India and BSE Limited on 3rd September 2026.

5 The company has received an amount of ₹ 50,000.00 lakhs as gross proceeds from fresh issue of Equity shares through the Initial Public Offering (IPO). After deducting the proportionate issue expenses of ₹ 3,740.80 lakh, the issue proceeds have been utilized as per approval of the Board of Directors at their meeting held on 20th August, 2026. There is no deviation of the objects of offer. The details of utilization of funds are given below.

Objects of the offer	Amount as per prospectus	Utilization of the Net IPO Proceeds upto September 30th , 2026	Unutilised Net IPO Proceeds upto September 30th , 2026
Repayment of Loan	33,700.00	26,408.00	7,292.00
General Corporate Purpose	11,057.90	6,040.80	5,017.10
Capital Expenditure	1,501.30	-	1,501.30
Issue Expenses	3,740.80	1,740.10	2,000.70
Total	**50,000.00**	**34,188.90**	**15,811.10**

6 The Consolidated Unaudited Financial results included the financial information of 2 (Two) Limited Liability Partnership, 2 (Two) Subsidiaries, 2 (Two) Step down Subsidiaries and 3 (Three) Joint ventures. Further, as per the terms and conditions of the Joint venture agreement SIPS-LUMINO-ZETWERK (JV EPC - 4), the Parent Company will not claim any profit and shall not be liable to make good of any loss, suffered by the Joint Venture, hence the same has not been consolidated in the Consolidated Unaudited Financial Results.

7 The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.

8 The above Consolidated Unaudited Financial results are also available on the Company's website www.luminoindustries.com and on the stock exchange websites (www.bseindia.com and www.nseindia.com).

For and On behalf of Board of Directors

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

Devendra Goel
Managing Director
DIN- 00673447

Place : Kolkata
Dated : 04th, November, 2026