



Date: February 14, 2026

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

Sub: Corrigendum to Outcome along with Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine Months Ended December 31, 2025

This is in continuation to our outcome along with financial results submitted on February 14, 2026, wherein the Board of Directors of the Company approved the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025.

In the financials, specifically under the heading "*Unaudited Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Months Ended December 31, 2025,*" a column for the quarter ended September 30, 2024 was inadvertently shown that is not as per format. This was an unintentional error.

Accordingly, we are filing the revised Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025.

Please note that, except for the above-mentioned correction, all other text, figures, and content of the Financial Results remain unchanged.

This is for your information and record.

Thanking You

Yours faithfully,
for LUX INDUSTRIES LIMITED'

Smita Mishra
(Company Secretary & Compliance Officer)
M. No: A26489

LUX INDUSTRIES LIMITED



Date: February 14, 2026

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

Sub: Outcome of the Board Meeting held on February 14, 2026

Pursuant to Regulation 30 & 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended from time to time and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, this is to inform you that the Board of Directors of the Company at their meeting held today i.e., February 14, 2026, has inter alia approved the following:

1. The Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025.

The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025, as reviewed and recommended by the Audit Committee at its meeting held prior to the Board Meeting, were approved by the Board. Accordingly, please find enclosed herewith the following:

- a. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025.
- b. Limited Review Report of the Statutory Auditor of the Company in respect of the said financial results.

2. Mrs. Prathistha Dobhal, Manager-Legal of Vertical A of the Company is designated as Senior Management Personnel of the Company.

The Board of Directors, based on the recommendation of the Nomination & Remuneration Committee and considering the role and responsibilities of Mrs. Prathistha Dobhal, who is

LUX INDUSTRIES LIMITED





currently employed as Manager-Legal of Vertical A of the Company, has designated her as Senior Management Personnel (SMP) of the Company with effect from February 14, 2026.

Requisite details as per the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is attached as **Annexure A** to this letter.

The above information is also available on the website of the Company at <https://www.luxinnerwear.com/>

The meeting of the Board of Directors of the Company commenced at 01:00 P.M. (IST) and concluded at 03:15 P.M. (IST)

We request you to take the same on your record.

Thanking You

Yours faithfully,
for LUX INDUSTRIES LIMITED

SMITA Digitally signed
by SMITA MISHRA
MISHRA Date: 2026.02.14
15:54:16 +05'30'

Smita Mishra
(Company Secretary & Compliance Officer)
M. No: A26489

Enclosed – as stated above

LUX INDUSTRIES LIMITED



Annexure A

Disclosure under sub-para (7) of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Sl. No.	Details of Events need to be provided	Information of such event
1.	Name	Mrs. Prathistha Dobhal
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Based on the recommendation of the Nomination & Remuneration Committee, the Board of Directors at its meeting held on February 14, 2026, has designated Mrs. Prathistha Dobhal as Senior Management Personnel (SMP) of the Company.
3.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	<u>Date of Designation</u> February 14, 2026 <u>Terms of Appointment</u> Full-time employment
4.	Brief profile (In case of appointment);	Ms. Prathistha Dobhal brings with her 11+ years of experience across leading law firms and corporate legal teams, with strong expertise in Commercial Litigation, IPR Law, POSH Law, and corporate advisory. She completed her LLB from Guru Gobind Singh Indraprastha University. In her corporate journey, she has contributed to reputed organizations such as: <ul style="list-style-type: none">• RPSG Group• Spencer's Retail Limited• Shriram Ozone She has played a pivotal role in handling LOIs and Lease Agreements for 300+ brands for Bailey Square and Ozone Platinum Mall, demonstrating her strong command over commercial, real estate, and retail legal operations.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable



LUX INDUSTRIES LIMITED



**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN – AAV-2926
FRN- 306033E/E300272

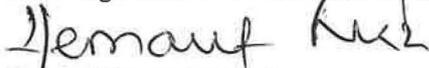
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KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

Independent Auditor's Review Report On standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
LUX INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Lux Industries Limited ("the Company"), for the quarter ended December 31, 2025 and for the period from April 01 2025 to December 31, 2025, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S K AGRAWAL AND CO**
CHARTERED ACCOUNTANTS LLP
Chartered Accountants
Firm Registration No.-306033E/E300272



Hemant Kumar Lakhota
(Partner)

Membership No. 068851

UDIN- 2068851ISQFZLT167



Place: Kolkata

Date: February 14, 2026



Lux Industries Limited

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

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025

(Rs. in crores)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec 31, 2025	Sep 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations						
	a. Sale of Products and Services	669.87	775.22	549.81	2,046.24	1,750.26	2,565.69
	b. Other Operating Income	2.66	3.62	3.29	9.62	9.10	12.81
	Other Income	6.49	5.24	4.20	20.79	28.11	29.79
	Total Income	679.02	784.08	557.30	2,076.65	1,787.47	2,608.29
2	Expenses						
	a. Cost of Materials Consumed	318.00	355.11	275.57	1,096.20	882.69	1,259.24
	b. Purchase of Stock-In-Trade	29.15	25.42	9.54	63.00	24.61	41.30
	c. Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(53.72)	(25.72)	(38.95)	(278.88)	(148.26)	(158.89)
	d. Employee Benefits Expense	45.04	44.94	35.16	132.18	111.89	149.93
	e. Finance Costs	9.27	9.77	4.71	25.27	13.12	18.72
	f. Depreciation and Amortization Expense	7.55	7.35	6.19	21.99	17.36	23.82
	g. Subcontracting/ Jobbing Expenses	174.28	194.35	126.62	557.15	436.82	619.82
	h. Other Expenses	123.62	140.61	94.76	370.51	292.74	432.12
	Total Expenses	653.19	751.83	513.60	1,987.42	1,630.97	2,386.06
3	Profit Before Exceptional Items and Tax (1-2)	25.83	32.25	43.70	89.23	156.50	222.23
4	Exceptional Items (refer note 2)	6.11	-	-	6.11	-	-
5	Profit Before Tax (3-4)	19.72	32.25	43.70	83.12	156.50	222.23
6	Tax Expense						
	a. Current Tax	5.26	9.18	10.90	20.76	34.84	52.32
	b. Deferred Tax	(0.12)	(0.77)	0.16	0.02	3.02	3.10
	c. Income Tax for Earlier Years	1.26	-	-	1.26	0.72	0.72
	Total Tax Expense	6.40	8.41	11.06	22.04	38.58	56.14
7	Net Profit for the Period (5-6)	13.32	23.84	32.64	61.08	117.92	166.09
8	Other Comprehensive Income						
	Item that will not be reclassified to Profit or Loss (Net of Tax)	0.43	-	-	0.43	-	(0.11)
9	Total Comprehensive Income (after Taxes) (7+8)	13.75	23.84	32.64	61.51	117.92	165.98
10	Paid up Equity Share Capital (Face value of Rs.2/- each)	6.26	6.26	6.26	6.26	6.26	6.26
11	Other Equity (Reserves)						1,740.36
12	Earning per equity share (of Rs.2/- each) (not annualised except for the year ended March 31, 2025)						
	a. Basic	4.43	7.93	10.85	20.31	39.21	55.23
	b. Diluted	4.43	7.93	10.85	20.31	39.21	55.23



LUX INDUSTRIES LIMITED

PS Srijan Tech - Park, 10th Floor, DN - 52, Sector - V, Saltlake, Kolkata - 700 091, India. P: 91-33-4040 2121, F: 91-33-4001 2001, E: info@luxinnerwear.com

Regd. Office: 39 Kali Krishna Tagore Street, Kolkata - 700 007, India, P: 91-33-2259 8155, Website: www.luxinnerwear.com • CIN : L17309WB1995PLC073053



Notes:

- 1 The Standalone un-audited financial results of the Company for the quarter and nine months ended 31st December, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 14, 2026. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 "Exceptional items" includes:
 - a. On November 21, 2025, the Government of India notified the four Labour Codes – Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"), consolidating 29 existing labour laws. The Ministry of Labour & Employment subsequently published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations.
Based on the assessment carried out by the Company, on the basis of information currently available and consistent with the guidance issued by the Institute of Chartered Accountants of India, the incremental impact, including past service cost amounting to Rs. 2.76 Crores, has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025.
Upon notification of the final Central / State Rules under the Codes, the Company will reassess the impact, if any, on the measurement of employee benefit obligations and provide appropriate accounting treatment in accordance with applicable accounting standards.
 - b. During the quarter, the Company has settled certain entry tax disputes pertaining to earlier years under the West Bengal Settlement of Dispute (SOD) Act, 2025. Pursuant to such settlement, an amount of Rs. 3.35 Crores has been recognised in the financial results for the quarter and nine months ended December 31, 2025 as an exceptional item.
- 3 Prior period figures have been rearranged / regrouped, wherever necessary.

Place: Kolkata
Date: February 14, 2026

By Order of the Board
For Lux Industries Limited



Ashok Kumar Todi
Chairman
DIN-00053599



LUX INDUSTRIES LIMITED



**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
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PHONE : 033-4008 9902/9903/9904/9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

Independent Auditor's Review Report on Consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
LUX INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Lux Industries Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended December 31, 2025 and for the period from April 01 2025 to December 31 2025, being submitted by the Parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), 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. 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:
 - a. Lux Industries Limited
 - b. Artimas Fashions Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
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Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of one subsidiary which have not been reviewed/audited by their auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs.0.43 crores and Rs 0.33 crores, total net profit/ (loss) after tax of Rs.(0.81) crores and Rs (2.26) crores and total comprehensive income/(loss) of Rs.(0.81) crores and Rs (2.26) crores for the quarter ended 31st December 2025 and for the period from 1st April 2025 to 31st December 2025 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.
7. We draw attention to Note 4 of the consolidated financial results relating to segment reporting, which is being disclosed in compliance with Ind AS 108- Segment Reporting. Certain assets and liabilities utilized by the respective business verticals are currently classified as “un-allocable” pending a comprehensive internal review by management. As a result, related expenses, including depreciation, are not included in the segment results of the respective verticals and are categorized as “un-allocable”. The segment results are subject to the outcome of this detailed internal review. Our opinion is not modified in respect of this matter.

For S K AGRAWAL AND CO
CHARTERED ACCOUNTANTS LLP
Chartered Accountants
Firm Registration No.-306033E/E300272

Hemant Kumar Lakhotia
(Partner)
Membership No. 068851

UDIN- 2068851HNSZMJ1225



Place: Kolkata
Date: February 14, 2026



Lux Industries Limited
Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

Sr. No	Particulars	Quarter Ended			Nine Months Ended		(Rs. in crores)
		Dec 31, 2025	Sep 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	Year Ended March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations						
	a. Sale of Products and Services	669.98	775.14	549.34	2,046.11	1,756.27	2,570.25
	b. Other Operating Income	2.66	3.62	3.29	9.62	9.10	12.81
	Other Income	6.49	5.24	4.24	20.79	28.29	29.84
	Total Income	679.13	784.00	556.87	2,076.52	1,793.66	2,612.90
2	Expenses						
	a. Cost of Materials Consumed	318.00	355.12	275.57	1,096.32	882.69	1,260.75
	b. Purchase of Stock-In-Trade	28.83	25.42	9.04	62.54	19.38	32.73
	c. Changes in Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	(53.25)	(25.79)	(38.63)	(278.60)	(140.52)	(151.30)
	d. Employee Benefits Expense	45.09	45.00	35.40	132.34	112.99	151.13
	e. Finance Costs	9.77	10.27	5.25	26.76	14.76	20.87
	f. Depreciation and Amortization Expense	7.61	7.40	6.25	22.16	17.54	24.06
	g. Subcontracting/ Jobbing Expenses	174.30	194.37	126.61	557.23	436.82	620.12
	h. Other Expenses	123.76	140.74	94.81	370.80	294.88	433.88
	Total Expenses	654.11	752.53	514.30	1,989.55	1,638.54	2,392.24
3	Profit Before Exceptional Items and Tax (1-2)	25.02	31.47	42.57	86.97	155.12	220.66
4	Exceptional Items	6.11	-	-	6.11	-	-
5	Profit Before Tax (3-4)	18.91	31.47	42.57	80.86	155.12	220.66
6	Tax Expense						
	a. Current Tax	5.26	9.18	10.90	20.76	34.84	52.32
	b. Deferred tax	(0.12)	(0.77)	0.16	0.02	3.02	3.08
	c. Income Tax for Earlier Years	1.26	-	-	1.26	0.72	0.72
	Total Tax Expense	6.40	8.41	11.06	22.04	38.58	56.12
7	Net Profit for the Period (5-6)	12.51	23.06	31.51	58.82	116.54	164.54
8	Other Comprehensive Income						
	Item that will not be reclassified to Profit or Loss (Net of Tax)	0.43	-	-	0.43	-	(0.08)
9	Total Comprehensive Income (after Taxes) (7+8)	12.94	23.06	31.51	59.25	116.54	164.46
10	Profit for the Period						
	Attributable to:						
	(i) Shareholders of the Company	12.91	23.45	32.06	59.93	117.22	165.31
	(ii) Non Controlling Interest	(0.40)	(0.39)	(0.55)	(1.11)	(0.68)	(0.77)
	Total Comprehensive Income for the Period, net of						
11	Income Tax						
	Attributable to:						
	(i) Shareholders of the Company	13.34	23.45	32.06	60.36	117.22	165.21
	(ii) Non Controlling Interest	(0.40)	(0.39)	(0.55)	(1.11)	(0.68)	(0.75)
		6.26	6.26	6.26	6.26	6.26	6.26
12	Paid up Equity Share Capital (Face value of Rs.2/- each)						
13	Other Equity (Reserves)						1,724.08
14	Earning per equity share (of Rs.2/- each)						
	(not annualised except for the year ended March 31, 2025)						
	a. Basic	4.29	7.80	10.66	19.93	38.98	54.97
	b. Diluted	4.29	7.80	10.66	19.93	38.98	54.97



LUX INDUSTRIES LIMITED



Lux Industries Limited
 Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007
 Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities for the
 Quarter and Nine Months ended December 31, 2025

Particulars	Quarter ended			Nine Months Ended		Year ended
	Dec 31, 2025	Sep 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	Mar 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Vertical - A	322.67	375.73	222.83	966.57	734.02	1,112.57
(b) Vertical - B	294.72	321.47	269.50	879.00	804.60	1,138.57
(c) Vertical - C	55.25	81.56	60.30	210.16	226.75	331.92
(d) Unallocated Revenue	-	-	-	-	-	-
Revenue from Operations	672.64	778.76	552.63	2,055.73	1,765.37	2,583.06
2. Segment Result (Profit+)/ Loss (-) before tax						
(a) Vertical - A	8.72	15.05	15.38	34.48	65.33	97.06
(b) Vertical - B	15.06	18.17	28.56	50.60	87.33	118.37
(c) Vertical - C	1.03	3.72	3.16	9.21	15.07	22.70
(d) Other un-allocable (expenditure) net of un-allocable income #	(5.90)	(5.47)	(4.53)	(13.43)	(12.60)	(17.47)
Profit Before Tax	18.91	31.47	42.57	80.86	155.13	220.66
3. Segment Assets						
(a) Vertical - A	1,325.83	1,298.74	918.32	1,325.83	918.32	1,072.66
(b) Vertical - B	1,214.88	1,188.47	1,026.35	1,214.88	1,026.35	1,067.24
(c) Vertical - C	308.31	361.71	283.98	308.31	283.98	307.28
(d) Un-allocable #	103.15	113.19	130.79	103.15	130.79	116.53
Total Assets	2,952.17	2,962.11	2,359.44	2,952.17	2,359.44	2,563.71
4. Segment Liabilities						
(a) Vertical - A	673.88	660.50	326.38	673.88	326.38	457.43
(b) Vertical - B	387.82	390.54	280.72	387.82	280.72	297.60
(c) Vertical - C	67.51	120.62	63.72	67.51	63.72	72.11
(d) Un-allocable #	50.47	30.90	21.75	50.47	21.75	21.78
Total Liabilities	1,179.68	1,202.56	692.57	1,179.68	692.57	848.92

The management is conducting detailed review of un-allocable assets and liabilities which are directly attributable to business verticals. Pending review, such assets/liabilities and related expenses including depreciation has been shown as "unallocable".

Notes:

- The Consolidated un-audited financial results of the Company for the quarter and nine months ended December 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 14, 2026. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Consolidated financial results comprise of Lux Industries Limited and its subsidiary, Artimas Fashions Private Limited.
- "Exceptional items" includes:
 - On November 21, 2025, the Government of India notified the four Labour Codes – Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"), consolidating 29 existing labour laws. The Ministry of Labour & Employment subsequently published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. Based on the assessment carried out by the Company, on the basis of information currently available and consistent with the guidance issued by the Institute of Chartered Accountants of India, the incremental impact, including past service cost amounting to Rs. 2.76 Crores, has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Upon notification of the final Central / State Rules under the Codes, the Company will reassess the impact, if any, on the measurement of employee benefit obligations and provide appropriate accounting treatment in accordance with applicable accounting standards.
 - During the quarter, the Company has settled certain entry tax disputes pertaining to earlier years under the West Bengal Settlement of Dispute (SOD) Act, 2025. Pursuant to such settlement, an amount of Rs. 3.35 Crores has been recognised in the financial results for the quarter and nine months ended December 31, 2025 as an exceptional item.

4 The Company has identified three distinct business verticals each specializing in the production, marketing, and distribution of products under major brands as below:

Business Vertical

Vertical A
 Vertical B
 Vertical C

Brands

Lux Cozi, ONN, Lux Cott's wool, Lux Mozze, Lux Parker, Lux Cozi Pynk
 Lux Nitro, Lux Venus, Lyra, Lux Inferno, Lux Venus Rainwear
 GenX, Lux Classic, Lux Karishma, Lux Amore

Accordingly, the Company has recognized these business verticals as distinct operating segments in accordance with Ind AS 108 - Operating Segment. The Operating Segments have been reported in a manner consistent with the internal reporting provided to the senior management and presented to Oversight and Impact Assessment Committee.

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

Place: Kolkata
 Date : Feb 14, 2026



By Order of the Board
 For Lux Industries Limited

Ashok Kumar Todi

Ashok Kumar Todi
 Chairman
 DIN-00053599

LUX INDUSTRIES LIMITED