



August 06, 2024

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| To, The Secretary, BSE Limited, P.J Towers, Dalal Street, Mumbai -400001 Scrip Code : 539542 | To, The Secretary, National Stock Exchange of India Limited., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandera (E), Mumbai – 400051 Symbol : LUXIND |
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Dear Sir,

Sub: Newspaper advertisement for Transfer of Equity Shares of the Company to Investor Education and Protection Fund (IEPF) Authority.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time, please find enclosed the copy of the Notice published on Tuesday, 06th August, 2024 in the following newspapers in connection with the proposed transfer of unclaimed/ unpaid shares to the IEPF Authority, pursuant to provision of the Companies Act, 2013 and the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer & Refund) Rule, 2016, as amended from time to time.

1. Business Standard (English Newspaper)
2. Ei Samay (Regional Newspaper)

The said Notice have also been placed on Company's website at www.luxinnerwear.com.

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

Divi's growth dosage: Niche biz expansion

Analysts say pharmaceutical company's stock fully priced in

SHRIMATI
New Delhi, August

Shares of Divi's Laboratories tanked 4.26 per cent to ₹4,773.3 per share on the BSE during Monday's intraday deals. This drop came despite the company reporting a 21 per cent year-on-year (Y-o-Y) rise in net profit for the first quarter (Q1) of 2024-25 (FY25).

According to analysts, the pharmaceutical giant's Q1 performance was mixed, with revenue beating consensus estimates while net profit and earnings before interest, tax, depreciation, and amortisation (EBITDA) missed consensus estimates. Analysts at NuVama Institutional Equities attributed the estimate miss to ongoing pricing headwinds in the active pharmaceutical ingredient (API) segment and muted nutraceutical sales. The company recorded flat growth in its nutraceutical business in Q1FY25 on a Y-o-Y basis.

Meanwhile, Divi's custom synthesis business continued to grow in double digits for the third straight quarter, contributing 49 per cent to sales and growing 46 per cent Y-o-Y. This was driven by sales of Sacubitril (an antihypertensive drug) and Valsartan (an angiotensin receptor blocker) combination drugs, indicated for treating chronic heart failure in adults. The generics business grew 4 per cent Y-o-Y, showing its first reversal of growth trajectory after flat growth in 2023-24 (FY24).

Financial pulse
Divi's reported a 21 per cent Y-o-Y increase in net profit to ₹430 crore for Q1FY25, up from ₹356 crore in the same quarter last year. Revenue from operations rose 19 per cent to ₹2,118 crore, up from ₹1,776 crore. EBITDA also grew by 23 per cent to ₹622 crore, with an EBITDA margin of 29.4 per cent, up from 28.3 per cent in the same quarter last year.

Vital signs
NuVama said that the company has

MARKET MOVE



multi-year growth levers, including capital expenditure-led growth from the company's API manufacturing unit at Kolkada, an opportunity in 2025-27 (FY27) due to a ₹700 crore project for an undisclosed client, sustained sales of Sacubitril and Valsartan combination drugs beyond 2025-26, opportunities in contrast media and Glucagon-Like Peptide 1 Fragment, and the generic manufacturing opportunity.

"Considering this, we reckon FY24-27 earnings growth shall be strong at a 31 per cent compound annual growth rate. We are revising FY25 and 2025-26 earnings per share (EPS) by 3 per cent and 6 per cent, respectively, and upgrading the stock to 'buy' from 'reduce' with a target price of ₹5,740 (earlier ₹5,660)," analysts Shrikant Akolkar, Ashita Jain, and Gaurav Lakhotia of NuVama wrote in a report.

Analysts at Motilal Oswal maintained their 'neutral' stance on the stock, noting that the company's valuation adequately factors in the earnings upside at the current market price. However, the brokerage was optimistic about the company's growth outlook, observing improvements in peptide, contrast media, and other niche segments within the custom synthesis business. They also noted that Divi's consistent service at the lab scale and manufacturing capability provide impetus for innovative customers to consider the com-

pany as a reliable supplier. The US Bioscience Act further boosts Indian contract development and manufacturing organisations, including Divi's, analysts at Motilal Oswal noted.

Valuing Divi's at 42 times its 12-month forward earnings, the brokerage gave a target price of ₹4,680. Analysts concurred that the company's API business outlook remains muted due to ongoing price erosion, and a large inventory base at the industry level. Global brokerage firm Jefferies maintained a 'hold' call on the company with a target price of ₹4,830 per share.

However, not all are upbeat on Divi's near-term prospects, as analysts at Kotak Institutional Equities (KIE) retained their 'sell' rating for the company, with a raised target price of ₹3,600 per share, up from the earlier ₹3,250.

"Although Divi's remains positive about prospects across generic APIs and the custom synthesis business over FY25-27, we believe there is still scope for disappointments on the top line as well as margins. We lowered Divi's FY25-27 EPS by 1.3 per cent due to lower generics sales," analysts Alankar Garude, Samitjoy Basak, and Aniket Singh of KIE said in a report. The share price of the company ended 3.13 per cent lower at ₹4,833.95 per share on the BSE. The 30:30 BSE Sensex closed 2.34 per cent lower at 78,759 levels.



File revised return with caution as repeated filings invite scrutiny

BINDISHA SARANG

Filing income-tax return (ITR) is challenging, even with the aid of technology, and errors sometimes occur. Under Section 139(5) of the Income-Tax (I-T) Act, 1961, taxpayers can correct errors by filing a revised return, which substitutes the original return.

"A revised return is filed by the assessee after filing the original return to correct any errors or deficiencies," says Palay Pradyumn Narang, partner, CNK.

Besides correcting errors, filing a revised return is also necessary for the processing of any tax refund that the taxpayer is entitled to.

"The I-T Department does not impose penalties or charges for submitting a revised return," says Aditya Chopra, managing partner, Victoriam Legals, Advocates & Solicitors.

Key features

A revised return can be filed by anyone who filed the original return under Section 139(1) of

the I-T Act. However, it must be filed by December 31 of the relevant assessment year (AY) or before the assessment is completed, whichever is earlier. For example, the deadline to revise a return for FY 2023-24 (AY 2024-25) is December 31, 2024.

ESSENTIAL STEPS FOR FILING A REVISED RETURN

Identify error: Review your original return to confirm that a revision is necessary due to errors or omissions.

Obtain and complete form: Get the correct form for filing the revised return and fill it with updated information.

Explain changes: Provide a clear explanation of the corrections made.

Submit return: File the revised return using the

There is no limit to the number of times a taxpayer can file a revised return within the allowed timeframe.

"The Act does not specify any limit on filing revised returns. However, each should be filed carefully to avoid repetitive corrections and possible scrutiny," says Amit Bansal, chartered accountant and partner, direct tax, Singhalia & Co.

Not revising has consequences

A taxpayer who does not revise their return within the stipulated deadline would be stuck with the original return, including its errors. "If the authorities identify such an error, it leads to penalties, interest, and possibly an audit case," says Alay Razvi, partner, Accord Juris.

Unreported income or gains must be declared through a revised ITR if omitted in the original ITR that was filed before the deadline. "Failure to report income and pay the correct tax can result in severe penalties," says Chopra.

Pay heed to details

Verify your Form 26AS and ensure all details are captured in your revised return. Claim all the deductions you are eligible for and report all incomes. Report foreign assets, bank accounts, etc. in Schedule FA, whether you earned taxable income on them or not.

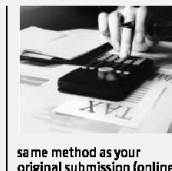
If you choose the incorrect form while filing the original return, you need to file a revised return.

"It is also essential to provide the correct assessment year (AY) when filing returns, as an incorrect AY can lead to issues like double taxation and unnecessary penalties," says Chopra.

Consult a tax professional if the errors are complex or significant changes need to be made.

File the revised return as soon as you realise there is an issue. "Tax returns are processed quickly now, so don't wait until the last minute to file your revised return," says Sarang.

While it is true that there are no specified limits on the number of times a taxpayer can revise their ITR, this should not be a reason for carelessness. "One has to exercise due caution since a revised return is more likely to attract regulatory attention and scrutiny. File a revised return only once," says Narang.



same method as your original submission (online or offline)

Meet deadline: Ensure you adhere to the deadline for filing the revised return.

Maintain records: Keep a record of all supporting documents for future reference.

Delhi woman loses ₹24 lakh to fake ads on social media, beware!

Fake advertisements luring people to invest in investments "endorsed" by famous entrepreneurs or financial firms are becoming a big problem on social media. A 36-year-old Delhi woman recently fell victim to one such scam on Facebook.

NSE'S RED FLAG
The National Stock Exchange has

Read full report here: myb.in/24Y5M86

warned investors, "Investors are advised not to share their trading credentials such as user ID/password or any other sensitive information with anyone," it said.

HOW TO AVOID FALLING PREY TO SCAMS

Check broker legitimacy: Always research before engaging with any

individual or platform. Look for SEBI registration and stock exchange membership to ensure credibility.

Beware of unsolicited offers: Block and ignore unexpected calls, emails, or messages promising quick profits.

Verify communication channels: Pay close attention to communication handles of

brokers offering quick returns.

Information: Keep sensitive information private, especially when dealing with unknown individuals or suspicious requests.

Report suspicious activity: Promptly report any suspicious activities to

cybersafety@uptox.com.

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LUX LUX INDUSTRIES LIMITED
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CIN: L1300WB1989PLC073053
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Email: Investor@luxindnew.com, Website: www.luxindnew.com

TRANSFER OF UNCLAIMED/PAID SHARES OF LUX INDUSTRIES LIMITED TO THE INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

SECTION 124(8) OF THE COMPANIES ACT 2013 AND THE INVESTOR EDUCATION AND PROTECTION FUND (IEPF) AUTHORITY (ACCOUNTING, AUDIT, TRANSFER & REFUND) RULE, 2016, AS AMENDED

Notice is hereby given to the shareholder(s) of Lux Industries Limited (the Company) that the shares of those shareholders who have not encashed their dividend for seven consecutive years from 2016-17 are requested to claim such dividend by October 07, 2024 failing which their shares will also be liable to be transferred to IEPF Suspense Account.

Individual communication has been sent to the concerned shareholders at their latest available address in the Company/Registrar and Share Transfer Agent (RTA) records for taking appropriate actions. The details of all concerned Shareholders is available on the website of the Company i.e. on www.luxindnew.com under investor relation> Shareholders Information> Unclaimed and Unpaid dividend> Details of Members & Shares for transfer to IEPF Authority.

In case of shareholders holding shares in:

Physical Form – The Shareholders holding shares in physical form and whose shares are liable to be transferred to IEPF Suspense Account may note that the Company would be issuing new share certificate(s) (Letter of Confirmation) in lieu of the original share certificate(s) held by them for the purpose of the transfer of shares to IEPF Suspense Account as per the IEPF Rules and upon such issue, the original certificate(s) which details registered in their name, stand automatically cancelled and are deemed non-negotiable.

Dematerialised Form – The Company shall inform the depository by way of corporate action for transfer of shares lying in their Demat account in the favour of Demat account of the IEPF Authority.

The Shareholders may note that if no reply is received by the Company or by the Registrar from the concerned Shareholders by October 07, 2024, the Company shall with a view to complying with the requirements set out in the IEPF Rules, transfer the shares to the IEPF Suspense Accounts by the due date without any further notice.

Shareholders are requested to note that both the unclaimed dividend and the shares transferred to IEPF Authority including all benefits accruing on such shares, if any, can be claimed back by them from IEPF Authority after following the procedure prescribed under the IEPF Rules. No claim shall be against the Company with respect to unclaimed dividends and share(s) transferred to the IEPF pursuant to the said Rules.

Shareholder(s) may please note that the details uploaded by the Company on its website shall be deemed adequate notice in respect of issue of duplicate share certificate(s) by the Company for the purpose of transfer of physical share(s) to the IEPF.

In case the shareholders have any queries on the subject matter and the Rules, they may contact the Company's RTA as mentioned below:

Share Transfer Agent
KFin Technologies Limited
(Link : Lux Industries Limited)
Selenium Tower B, Plot 31-32, Gachibowli
Financial District, Nanakramguda, Hyderabad – 500032
Toll Free No : 18003094001, Email : elnswd.rta@kfintech.com

For Lux Industries Limited
Sd/-
Smrita Mishra
(Company Secretary & Compliance Officer)
Date : 08.08.2024
Membership No. ACS29489

Latent View Analytics Limited
(Formerly known as Latent View Analytics Private Limited)
CIN: L72300WB1989PLC073053
Registered Office: 5th Floor, No. 10, T. Nagar, Chennai - 600 015
Email: info@latentview.com, Website: www.latentview.com

PUBLIC NOTICE REGARDING THE 18th ANNUAL GENERAL MEETING (AGM) TO BE HELD THROUGH VIDEO CONFERENCING (VC) / OTHER AUDIO-VISUAL MEANS ("OAVM") AND INFORMATION ON E-VOTING

Notice is hereby given that the 18th AGM of Latent View Analytics Limited ("Company") will be held on Tuesday, August 27, 2024, at 09:00 a.m. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") in compliance with applicable provisions of the Companies Act, 2013 and the rules made thereunder ("Act"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") read with relevant circulars issued in this regard by the Ministry of Corporate Affairs, and Securities and Exchange Board of India ("SEBI") without the physical presence of the members in a common venue, to transact the business as set out in the Notice of the AGM dated July 26, 2024 ("Notice") through voting by electronic means ("e-voting"). Members participating in the meeting through VCOAVM facility shall be reckoned for the purpose of quorum under Section 103 of the Act.

In continuation to the "Green Initiative" of the Company and in compliance with the MCA Circular dated September 25, 2023 and SEBI Circular dated October 07, 2023 and other notifications presently in force, the Notice of the 18th AGM and Annual Report for the Financial Year 2023-24 have been dispatched only through electronic mode on August 05, 2024 to all the members whose name appeared in the Register of Members as on July 31, 2024 (with effect date for dispatch) and whose email addresses are registered with the Company/Link Intime India Private Limited, the Registrar & Share Transfer Agent/Link Intime India Private Limited (RTA) Depository Participant(s). The aforesaid documents are also available on the website of the Company/Link Intime India Private Limited, the Registrar & Share Transfer Agent/Link Intime India Private Limited, the RTA Depository Participant(s) and the website of the respective Stock Exchanges viz., BSE Limited at www.bseindia.com, National Stock Exchange of India Limited at www.nseindia.com and CDSL at www.cdsl.co.in. Any member requiring the physical copy of the Annual Report may write to the company at investor@latentview.com.

Members of the company who have not updated their email address, and therefore did not receive the Notice of AGM and Annual Report, or those who became members after July 31, 2024, can request a copy of the AGM Notice and Annual Report by contacting the company at investor@latentview.com or the RTA Depository Participant(s) and have not updated their KYC details are requested to register their email addresses and other KYC information through their respective Depository Participant(s).

In compliance with the provisions of Section 108 of the Act read with rule 20 of the Companies (Management and Administration) Rules, 2014, Secretarial Standard on General Meetings (SS-2), Regulation 44 of the SEBI LODR and applicable Circulars, the Company has availed the services of Central Depository Services Limited ("CDSL") for facilitating e-voting services and VC facility for this AGM. Members may access the CDSL e-voting system at https://www.cdslindia.com/india/india. The same link is valid for joining the AGM. The detailed instructions for the e-voting process and attending the AGM are provided in the Notice of the AGM.

Members whose name appears on the Register of Members/Registrar of Members/Registrar of Members/Registrar of Members/Registrar of Members as on the cut-off date for e-voting i.e. Tuesday, August 20, 2024, are eligible to participate and cast their vote electronically (remote e-voting & e-voting at the AGM) in proportion to their shareholding, on the basis set out in the Notice of the AGM through CDSL e-voting system. Any person who acquires shares and becomes a member of the Company post-dispatch of the Notice of the AGM and holding shares as on the cut-off date for e-voting may obtain user ID and password after following the procedure mentioned in the Notice of the AGM.

The remote e-voting period commences on Friday, August 23, 2024 (09:00 a.m. IST) and ends on Monday, August 26, 2024 (05:00 p.m. IST). Members may note that remote e-voting shall not be allowed beyond the aforesaid date and time. It may further be noted that once the vote on a resolution is cast, the member shall not be allowed to change it subsequently.

Members who have cast their vote by remote e-voting prior to the AGM may attend / participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again.

Mr. Rajiblochan Sarangi, Practising Company Secretary (COP No. - 17498) has been appointed as the Scrutinizer to scrutinize the e-voting process, in a fair and transparent manner. Pursuant to section 91 of the Act read with Regulation 42 of the Listing Regulations, the Register of Members and Share Transfer Books will remain closed from August 20, 2024, to August 27, 2024 (both days inclusive).

For any query clarification or issues regarding remote e-voting / e-voting during the AGM, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evoingindia.com under the help section or write an email to helpdesk.evoing@cdslindia.com or contact Mr. Rakesh Dahi (Senior Manager) in the toll-free no. 1800 21 06911.

(By order of the Board)
For Latent View Analytics Limited
August 05, 2024
P. Srinivasan
Company Secretary & Compliance Officer

