



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

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

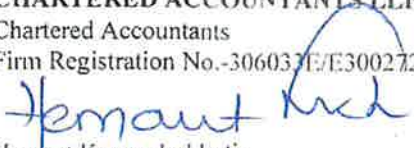
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Independent Auditor's Review Report on standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**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 30th September, 2024 and for the period from 1st April 2024 to 30th September 2024, 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: 24068851BKCB1D2119

Place: Kolkata
Dated: 12th November, 2024



Lux Industries Limited
Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007
Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2024



(Rs. in crores)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2024	June 30, 2024	Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations						
	a. Sale of Products and Services	667.31	533.14	638.86	1,200.45	1,159.49	2,314.12
	b. Other Operating Income	3.65	2.16	2.69	5.81	4.74	9.93
	Other Income	13.75	10.16	3.46	23.91	5.36	16.59
	Total Income	684.71	545.46	645.01	1,230.17	1,169.59	2,340.64
2	Expenses						
	a. Cost of Materials Consumed	327.87	284.94	274.55	612.81	584.63	1,021.74
	b. Purchase of Stock-In-Trade	6.52	2.86	1.99	9.38	6.55	23.17
	c. Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(42.87)	(66.44)	15.46	(109.31)	(85.31)	38.80
	d. Employee Benefits Expense	39.92	36.81	32.27	76.73	63.07	130.01
	e. Finance Costs	4.61	3.80	4.89	8.41	10.01	18.21
	f. Depreciation and Amortization Expense	5.64	5.53	5.82	11.17	11.73	21.25
	g. Subcontracting/ Jobbing Expenses	168.32	141.88	152.82	310.20	299.91	521.35
	h. Other Expenses	107.95	90.03	106.72	197.98	203.96	385.90
	Total Expenses	617.96	499.41	594.52	1,117.37	1,094.55	2,160.43
3	Profit Before Exceptional Items and Tax (1-2)	66.75	46.05	50.49	112.80	75.04	180.21
4	Exceptional Items						
5	Profit Before Tax (3-4)	66.75	46.05	50.49	112.80	75.04	180.21
6	Tax Expense						
	a. Current Tax	14.43	9.51	11.99	23.94	18.83	48.43
	b. Deferred Tax	0.88	1.98	(0.97)	2.86	(1.56)	(2.93)
	c. Income Tax for Earlier Years	0.72		1.14	0.72	1.14	1.14
	Total Tax Expense	16.03	11.49	12.16	27.52	18.41	46.64
7	Net Profit for the Period (5-6)	50.72	34.56	38.33	85.28	56.63	133.57
8	Other Comprehensive Income					0.01	0.41
	Item that will not be reclassified to Profit or Loss (Net of Tax)					0.01	0.41
9	Total Comprehensive Income (after Taxes) (7+8)	50.72	34.56	38.33	85.28	56.64	133.98
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)						1,575.93
12	Earning per equity share (of Rs.2/- each) (not annualised except for the year ended March 31, 2024)						
	a. Basic	16.87	11.49	12.75	28.36	18.83	44.42
	b. Diluted	16.87	11.49	12.75	28.36	18.83	44.42

Notes:

- The Standalone un-audited financial results of the Company for the quarter and half year ended 30th September, 2024 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 November 12, 2024. 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.
- Prior period figures have been rearranged / regrouped, wherever necessary.

Place: Kolkata

Date : November 12, 2024



By Order of the Board
For Lux Industries Limited

**Ashok
Kumar Todi**

Digitally signed by
Ashok Kumar Todi
Date: 2024.11.12
14:43:44 +05'30'

Ashok Kumar Todi
Chairman
DIN-00053599



LUX INDUSTRIES LIMITED



Lux Industries Limited
Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007
Statement of Standalone Assets and Liabilities

Particulars	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
I. ASSETS		
Non-current assets		
(a) Property, plant & equipment	321.51	321.64
(b) Capital work-in-progress	4.91	3.09
(c) Intangible assets	0.29	0.04
(d) Right of use assets	24.02	19.26
(e) Financial assets		
(i) Investments	0.19	0.19
(ii) Other Financial assets	5.93	6.12
(f) Other non-current assets	18.35	12.55
Total Non-current assets	375.20	362.89
Current assets		
(a) Inventories	734.74	636.20
(b) Financial assets		
(i) Investments	287.01	206.00
(ii) Trade receivables	668.09	719.25
(iii) Cash & cash equivalents	37.74	50.64
(iv) Other bank balances	2.80	1.30
(v) Loans	26.00	-
(vi) Other financial assets	12.71	11.03
(c) Current tax assets	0.01	1.62
(d) Other current assets	191.95	181.23
Total current assets	1,961.05	1,807.27
TOTAL ASSETS	2,336.25	2,170.16
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	6.26	6.26
(b) Other equity	1,659.66	1,575.93
Total equity	1,665.92	1,582.19
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	23.48	18.95
(ii) Borrowings	0.39	2.39
(b) Deferred tax liabilities (Net)	4.00	1.14
(c) Provisions	12.26	10.95
Total non-current liabilities	40.13	33.43
Current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	3.56	3.18
(ii) Borrowings	180.63	147.33
(iii) Trade payables		
A) total outstanding dues of micro and small enterprises; and	67.39	45.81
B) total outstanding dues of creditors other than micro and small enterprises	290.65	291.04
(iv) Other financial liabilities	78.09	53.68
(b) Provisions	1.36	1.66
(c) Other current liabilities	8.52	11.84
Total Current liabilities	630.20	554.54
TOTAL EQUITY AND LIABILITIES	2,336.25	2,170.16

LUX INDUSTRIES LIMITED



Lux Industries Limited

Standalone Statement of Cash Flows for the Half year ended September 30, 2024



(Rs. in crores)

	Half Year ended 30-Sep-2024 (Unaudited)	Half Year ended 30-Sep-2023 (Unaudited)
Cash flows from operating activities		
Profit before tax	112.80	75.04
<u>Adjustment to reconcile profit before tax to net cash flows:</u>		
Depreciation and amortisation expense	11.17	11.73
Interest on lease liability	1.18	1.25
Finance costs - others	7.23	8.76
Profit on sale of property, plant and equipment	(0.01)	-
Loss on discard of assets	-	0.02
Finance income	(10.76)	(3.47)
Dividend Received	(0.63)	-
Provision for doubtful advances (net)	-	3.68
Bad debt (net)	0.30	1.73
Liabilities written back	(0.01)	(0.01)
Net gain on sale of current investments	(7.75)	0.02
Gain on investment carried at fair value through profit or loss	(3.45)	(0.31)
Operating profit before working capital changes	110.07	98.44
<u>Movements in working capital:</u>		
(Increase) / decrease in trade and other receivables	50.86	76.79
(Increase) / decrease in inventories	(98.54)	(84.70)
(Increase) / decrease in other assets	(11.51)	(21.84)
Increase / (decrease) in trade and other payables	21.20	8.98
Increase / (decrease) in other liabilities	21.07	13.94
Cash generated from / (used in) operations	93.15	91.61
Direct taxes paid (Net of refunds)	(23.05)	(19.54)
Net cash flow from / (used in) operating activities	70.10	72.07
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets (including capital advances)	(17.46)	(26.48)
Sale/(purchase) of investments (net)	(69.81)	(41.48)
(Increase)/decrease in term deposit	0.45	(0.01)
Dividend Received	0.63	-
Loan Given	(26.00)	-
Finance income	8.51	3.06
Net cash flow from / (used in) investing activities	(103.68)	(64.91)
Cash flows from financing activities		
Proceeds/ (repayment) of non-current borrowings	(2.00)	(2.70)
Proceeds/ (repayment) of current borrowings	33.30	(3.59)
Finance costs - others	(7.75)	(8.51)
Payment of lease liability - principal	(1.69)	(1.79)
Payment of lease liability - interest	(1.18)	(1.25)
Net cash flow from / (used in) in financing activities	20.68	(17.84)
Net increase / (decrease) in cash and cash equivalents	(12.90)	(10.68)
Cash and cash equivalents at the beginning of the period	50.64	27.10
Cash and cash equivalents at the end of the period	37.74	16.42
Components of Cash and cash equivalents		
Cash on hand	1.63	0.95
Balances with banks	36.11	15.47
Total Cash and cash equivalents	37.74	16.42

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 Kall Krishna Tagore Street, Kolkata - 700 007, India, P: 91-33-2259 8155, Website: www.luxinnerwear.com • CIN : L17309WB1999PLC0273053





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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 30th September, 2024 and for the period from 1st April 2024 to 30th September 2024, 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)

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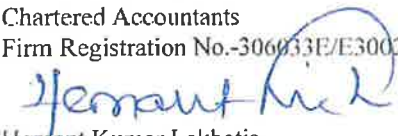
EMAIL : Info@skagrwal.co.in

6. We did not review the interim financial statements / financial information / financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 20.06 Crores as at 30th September 2024, total revenue of Rs. 10.06 crores and Rs. 13.53 crores, total net profit/ (loss) after tax of Rs. 0.87 crores and Rs. (0.26) crores and total comprehensive income/(loss) of Rs. 0.87 crores and Rs. (0.26) crores for the quarter ended 30th September, 2024 and for the period from 1st April 2024 to 30th September 2024, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above, Our conclusion on the Statement is not modified in respect of the above matter.
7. We draw attention to Note 3 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 Lakhota

(Partner)

Membership No. 068851

UDIN: 24068851BKCBIE2839

Place: Kolkata

Dated: 12th November, 2024





Lux Industries Limited

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year September 30, 2024

(Rs. in crores)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2024	June 30, 2024	Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From Operations						
	a. Sale of Products and Services	673.80	533.13	640.09	1,206.93	1,160.60	2,314.36
	b. Other Operating Income	3.65	2.16	2.69	5.81	4.74	9.93
	Other Income	13.89	10.16	4.30	24.05	9.14	21.00
	Total Income	691.34	545.45	647.08	1,236.79	1,174.48	2,345.29
2	Expenses						
	a. Cost of Materials Consumed	327.87	284.94	274.57	612.81	587.22	1,024.39
	b. Purchase of Stock-In-Trade	3.82	0.83	0.15	4.65	0.42	13.03
	c. Changes in Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	(36.48)	(65.41)	18.33	(101.89)	(77.84)	46.37
	d. Employee Benefits Expense	40.33	37.26	32.75	77.59	64.26	132.24
	e. Finance Costs	5.15	4.36	5.41	9.51	11.21	20.44
	f. Depreciation and Amortization Expense	5.70	5.59	5.88	11.29	11.95	21.59
	g. Subcontracting/ Jobbing Expenses	168.32	141.89	152.90	310.21	300.01	521.56
	h. Other Expenses	109.00	91.07	109.06	200.07	207.85	393.45
	Total Expenses	623.71	500.53	599.05	1,124.24	1,105.08	2,173.07
3	Profit Before Exceptional Items and Tax (1-2)	67.63	44.92	48.03	112.55	69.40	172.23
4	Exceptional Items	-	-	-	-	-	-
5	Profit Before Tax (3-4)	67.63	44.92	48.03	112.55	69.40	172.23
6	Tax Expense						
	a. Current Tax	14.43	9.51	11.99	23.94	18.83	48.43
	b. Deferred Tax	0.88	1.98	(1.00)	2.86	(1.59)	(2.94)
	c. Income Tax for Earlier Years	0.72	-	1.14	0.72	1.14	1.14
	Total Tax Expense	16.03	11.49	12.13	27.52	18.38	46.63
7	Net Profit for the Period (5-6)	51.60	33.43	35.90	85.03	51.02	125.60
8	Other Comprehensive Income						
	Item that will not be reclassified to Profit or Loss (Net of Tax)	-	-	(0.01)	-	0.01	0.43
9	Total Comprehensive Income (after Taxes) (7+8)	51.60	33.43	35.89	85.03	51.03	126.03
10	Profit for the Year						
	Attributable to:						
	(i) Shareholders of the Company	51.18	33.98	37.09	85.16	53.77	129.52
	(ii) Non Controlling Interest	0.42	(0.55)	(1.19)	(0.13)	(2.75)	(3.92)
11	Total Comprehensive Income for the Period, net of Income Tax						
	Attributable to:						
	(i) Shareholders of the Company	51.18	33.98	37.09	85.16	53.78	129.94
	(ii) Non Controlling Interest	0.42	(0.55)	(1.20)	(0.13)	(2.75)	(3.91)
12	Paid up Equity Share Capital (Face value of Rs.2/- each)	6.26	6.26	6.26	6.26	6.26	6.26
13	Other Equity (Reserves)						1,560.41
14	Earning per equity share (of Rs.2/- each)						
	(not annualised except for the year ended March 31, 2024)						
	a. Basic	17.02	11.30	12.33	28.32	17.88	43.07
	b. Diluted	17.02	11.30	12.33	28.32	17.88	43.07



LUX INDUSTRIES LIMITED

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Lux Industries Limited
Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007
Statement of Consolidated Assets and Liabilities

Particulars	(Rs in crores)	
	As at 30th September, 2024	As at March 31, 2024
	(Unaudited)	(Audited)
I. ASSETS		
Non-current assets		
(a) Property, plant & equipment	323.44	323.71
(b) Capital work-in-progress	4.91	3.09
(c) Intangible assets	0.30	0.05
(d) Right of use assets	24.03	19.27
(e) Financial assets		
(i) Investments	0.00	0.00
(ii) Other Financial assets	5.98	6.17
(f) Other non-current assets	18.35	12.55
Total Non-current assets	377.01	364.84
Current assets		
(a) Inventories		
(b) Financial assets	735.47	644.33
(i) Investments	287.01	206.00
(ii) Trade receivables	677.58	723.63
(iii) Cash & cash equivalents	38.23	51.37
(iv) Other bank balances	2.80	1.30
(v) Loan	26.00	-
(vi) Other financial assets	12.67	11.03
(c) Current tax assets	0.03	1.64
(d) Other current assets	195.39	185.21
Total current assets	1,975.18	1,824.51
TOTAL ASSETS	2,352.19	2,189.35
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	6.26	6.26
(b) Other equity	1,644.02	1,560.41
(c) Non-controlling interest	(14.93)	(14.80)
Total equity	1,635.35	1,551.87
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities		
(ii) Borrowings	23.48	18.95
(b) Deferred tax liabilities (Net)	2.39	4.39
(c) Provisions	4.00	1.14
Total non-current liabilities	12.37	11.04
Current liabilities	42.24	35.52
(a) Financial liabilities		
(i) Lease Liabilities		
(ii) Borrowings	3.56	3.18
(iii) Trade payables	214.55	184.36
A) total outstanding dues of micro and small enterprises; and		
B) total outstanding dues of creditors other than micro and small enterprises	67.47	45.89
(iv) Other financial liabilities	297.61	290.45
(b) Provisions	81.13	64.15
(c) Other current liabilities	1.36	1.66
Total Current liabilities	8.92	12.27
TOTAL EQUITY AND LIABILITIES	2,352.19	2,189.35

LUX INDUSTRIES LIMITED



Lux Industries Limited		(Rs. in crores)	
Consolidated Statement of Cash Flows for the Half Year ended September 30, 2024		Half Year ended 30-Sep-2024 (Unaudited)	Half Year ended 30-Sep-2023 (Unaudited)
Cash flows from operating activities		112.55	69.40
Profit before tax		11.29	11.95
Adjustment to reconcile profit before tax to net cash flows:		1.18	1.29
Depreciation and amortisation expense		8.33	9.92
Interest on lease liability		(0.01)	-
Finance costs - others		-	0.02
Profit on sale of property, plant and equipment		(10.76)	(3.47)
Loss on discard of assets		-	4.91
Finance income		0.40	1.73
Provision for doubtful advances (net)		(0.15)	(3.25)
Bad debt (net)		(7.75)	0.02
Liabilities written back		(3.45)	(0.31)
Net gain on sale of current investments		111.63	92.21
Gain on investment carried at fair value through profit or loss		45.65	82.25
Operating profit before working capital changes		(91.14)	(74.69)
Movements in working capital:		(10.93)	(21.52)
(Increase) / decrease in trade and other receivables		28.62	3.52
(Increase) / decrease in inventories		13.63	13.59
(Increase) / decrease in other assets		97.46	95.36
Increase / (decrease) in trade and other payables		(23.05)	(19.54)
Increase / (decrease) in other liabilities		74.41	75.82
Cash generated from / (used in) operations		(17.18)	(26.43)
Direct taxes paid (Net of refunds)		0.01	0.02
Net cash flow from / (used in) operating activities		(69.81)	(41.48)
Cash flows from investing activities		(26.00)	-
Purchase of property, plant and equipment and intangible assets		0.45	0.13
Proceeds from sale of property, plant and equipment and intangible assets		8.51	3.06
Sale/(purchase) of investments (net)		(104.02)	(64.70)
(Increase)/decrease in loan given		-	-
(Increase)/decrease in term deposit		-	-
Finance income		-	-
Net cash flow from / (used in) investing activities		(2.00)	11.27
Cash flows from financing activities		30.19	(18.99)
Proceeds/ (repayment) of non-current borrowings		(8.85)	(9.68)
Proceeds/ (repayment) of current borrowings		(1.69)	(2.39)
Finance costs - others		(1.18)	(1.29)
Payment of lease liability - principal		16.47	(21.08)
Payment of lease liability - interest		-	-
Net cash flow from / (used in) financing activities		(13.14)	(9.96)
Net increase / (decrease) in cash and cash equivalents		51.37	27.15
Cash and cash equivalents at the beginning of the period		38.23	17.19
Cash and cash equivalents at the end of the period		-	-
Components of Cash and cash equivalents		1.63	0.95
Cash on hand		36.60	16.24
Balances with banks - in current account		38.23	17.19
Total Cash and cash equivalents		-	-

LUX INDUSTRIES LIMITED

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



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 Half year ended September 30, 2024

Particulars	Quarter ended			Half Year Ended		(Rs. in crores)
	Sep 30, 2024	Jun 30, 2024	Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	Year ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	March 31, 2024
1. Segment Revenue						
(a) Vertical - A	291.96	219.23	257.37	511.19	458.11	927.91
(b) Vertical - B	295.04	240.06	303.01	535.10	534.15	1,050.24
(c) Vertical - C	90.45	76.00	82.40	166.45	173.08	346.14
(d) Unallocated Revenue						
Revenue from Operations	677.45	535.29	642.78	1,212.74	1,165.34	2,324.29
2. Segment Result (Profit+)/ Loss (-) before tax						
(a) Vertical - A	30.15	19.80	21.12	49.95	26.98	60.15
(b) Vertical - B	35.06	23.72	29.61	58.78	46.71	114.22
(c) Vertical - C	6.94	4.98	2.79	11.92	7.63	18.86
(d) Other un-allocable (expenditure) net of un-allocable income #	(4.52)	(3.58)	(5.49)	(8.10)	(11.92)	(21.00)
Profit Before Tax	67.63	44.92	48.03	112.55	69.40	172.23
3. Segment Assets						
(a) Vertical - A	935.65	840.72	841.54	935.65	841.54	840.07
(b) Vertical - B	994.00	955.40	916.97	994.00	916.97	923.68
(c) Vertical - C	296.99	297.20	331.21	296.99	331.21	275.43
(d) Un-allocable #	125.55	130.96	80.76	125.55	80.76	150.17
Total Assets	2,352.19	2,224.28	2,170.48	2,352.19	2,170.48	2,189.35
4. Segment Liabilities						
(a) Vertical - A	342.96	270.66	276.45	342.96	276.45	283.44
(b) Vertical - B	262.01	249.66	241.70	262.01	241.70	237.55
(c) Vertical - C	78.10	78.14	97.96	78.10	97.96	78.39
(d) Un-allocable #	33.77	40.51	77.50	33.77	77.50	38.10
Total Liabilities	716.84	638.97	693.61	716.84	693.61	637.48

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".



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Notes:

1 The Consolidated un-audited financial results of the Company for the quarter and half year ended September 30, 2024 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 November 12, 2024. 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 The Consolidated financial results comprise of Lux Industries Limited and its subsidiary, Artimas Fashions Private Limited.

3 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 Cotts' wool, Lux Mozze, One8

Lux Venus, Lyra, Lux Inferno, Lux Nitro

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.

The segment reporting is being implemented since quarter ended December 2023, and to ensure comparability with the current period, figures for the previous periods have been extracted and allocated on a reasonable basis as identified by the management.

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

Place: Kolkata

Date : November 12, 2024



By Order of the Board
For Lux Industries Limited

Ashok
Kumar Todi

Digitally signed by
Ashok Kumar Todi
Date: 2024.11.12
14:44:35 +05'30'

Ashok Kumar Todi
Chairman
DIN-00053599

LUX INDUSTRIES LIMITED

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