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 June 30, 2026, 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

S K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E / E300272 Kolkata

Hemant Kumar Lakhotia
(Partner)
Membership No. 068851
UDIN- 26068851HQCQZZ6023
Place: Kolkata
Date: August 14, 2026

Lux Industries Limited
Regd.Office: 39,Kali Krishna Tagore Street, Kolkata-700 007
Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

(Rs. in crores)

Sr. No	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) Refer Note 4	(Unaudited)	(Audited)
1	**Income**				
	Revenue From Operations				
	a. Sale of Products and Services	610.21	877.31	601.15	2,923.55
	b. Other Operating Income	5.04	3.94	3.34	13.56
	Other Income	7.47	3.86	9.06	24.65
	Total Income	**622.72**	**885.11**	**613.55**	**2,961.76**
2	**Expenses**				
	a. Cost of Materials Consumed	305.08	332.17	423.09	1,428.37
	b. Purchase of Stock-In-Trade	25.01	19.20	8.43	82.20
	c. Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(59.24)	123.25	(199.44)	(155.63)
	d. Employee Benefits Expense	48.88	46.60	42.20	178.78
	e. Finance Costs	11.08	10.41	6.23	35.68
	f. Depreciation and Amortization Expense	8.30	7.79	7.09	29.78
	g. Subcontracting/ Jobbing Expenses	149.22	161.12	188.52	718.27
	h. Other Expenses	105.24	134.80	106.28	505.31
	Total Expenses	**593.57**	**835.34**	**582.40**	**2,822.76**
3	**Profit Before Exceptional Items and Tax (1-2)**	**29.15**	**49.77**	**31.15**	**139.00**
4	Exceptional Items (refer note 2)	-	-	-	6.11
5	**Profit Before Tax (3-4)**	**29.15**	**49.77**	**31.15**	**132.89**
6	Tax Expense				
	a. Current Tax	6.88	10.16	6.32	30.92
	b. Deferred Tax	0.29	0.38	0.91	0.40
	c. Income Tax for Earlier Years	-	(1.14)	-	0.12
	Total Tax Expense	**7.17**	**9.40**	**7.23**	**31.44**
7	**Net Profit for the Period (5-6)**	**21.98**	**40.37**	**23.92**	**101.45**
8	**Other Comprehensive Income**				
	Item that will not be reclassified to Profit or Loss (Net of Tax)	-	1.01	-	1.44
9	**Total Comprehensive Income (after Taxes) (7+8)**	**21.98**	**41.38**	**23.92**	**102.89**
10	Paid up Equity Share Capital (Face value of Rs.2/- each)	6.26	6.26	6.26	6.26
11	Other Equity (Reserves)				1,841.69
12	**Earning per equity share (of Rs.2/- each)**				
	(not annualised except for the year ended March 31, 2026)				
	a.Basic	7.31	13.42	7.95	33.74
	b.Diluted	7.31	13.42	7.95	33.74

Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN 306033E / F300272 Kolkata

LUX INDUSTRIES LTD. Kolkata

Notes:

1 The Standalone un-audited financial results of the Company for the quarter ended June 30, 2026 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 August 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 During the year ended March 31, 2026, the Company had recognised an incremental impact of Rs. 2.76 Crores towards employee benefit obligation, arising from changes in the wage definition under the New Labour Codes, and an entry tax demand of Rs. 3.35 Crores pertaining to earlier years settled under the West Bengal Settlement of Dispute (SOD) Act, 2025, which were disclosed as exceptional items.

3 Pursuant to a Family Settlement Aggrement among the promoter group, the Board of Directors of the Company, at its meeting held on 23 April 2026, has accorded its in-principle approval for a proposed Scheme of Demerger, whereby the business undertakings of Vertical A and Vertical C are proposed to be demerged into two separate Wholly Owned Subsidiaries of the Company, namely Lux and Cozi Limited and Lux Global Limited, and business of Vertical B shall continue in the Company. As the proposed Scheme of Demerger is currently at a preliminary stage, and pending finalisation and consequential filing with the concerned regulatory authorities for their necessary approvals, no effect has been given in these financial statements.

4 The figures for the three months ended March 31, 2026, are arrived at as the difference between audited figures in respect of full financial year and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subject to limited review.

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

Place: Kolkata
Date: August 14, 2026

S K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E / E300272 Kolkata

LUX INDUSTRIES LTD. Kolkata

By Order of the Board
For Lux Industries Limited

Ashok Kumar Todi
Chairman
DIN-00053599

S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP
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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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2026, 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
   c. Lux And Cozi Limited (w.e.f May 22, 2026)
   d. Lux Global Limited (w.e.f May 18, 2026)

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 LLPIN-AAV-2926 FRN 306033E / E300272 Kolkata

6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of two subsidiaries which have been reviewed by their auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs.10.59 crores, total net profit/ (loss) after tax of Rs. 1.97 crores and total comprehensive income/(loss) of Rs. 1.97 crores for the quarter ended June 30, 2026 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. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of one subsidiary which have not been reviewed by their auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. nil, total net profit/ (loss) after tax of Rs.(0.00) crores and total comprehensive income/(loss) of Rs.(0.00) crores for the quarter ended 30th June 2026 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.

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

Hemant Kumar Lakhotia
(Partner)
Membership No. 068851
UDIN- 26068851EADYXN2468
Place: Kolkata
Date: August 14, 2026

Lux Industries Limited
Regd.Office: 39,Kali Krishna Tagore Street, Kolkata-700 007
Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

(Rs. in crores)

Sr. No	Particulars	Quarter Ended June 30, 2026 (Unaudited)	Quarter Ended March 31, 2026 (Audited) Refer Note 5	Quarter Ended June 30, 2025 (Unaudited)	Year Ended March 31, 2026 (Audited)
1	**Income**				
	Revenue From Operations				
	a. Sale of Products and Services	603.99	869.07	600.99	2,915.18
	b. Other Operating Income	5.04	3.94	3.34	13.56
	Other Income	7.47	11.29	9.06	32.08
	Total Income	**616.50**	**884.30**	**613.39**	**2,960.82**
2	**Expenses**				
	a. Cost of Materials Consumed	304.94	338.70	423.20	1,435.03
	b. Purchase of Stock-In-Trade	14.65	7.76	8.29	70.30
	c. Changes in Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	(57.27)	118.71	(199.56)	(159.89)
	d. Employee Benefits Expense	48.93	46.69	42.25	179.03
	e. Finance Costs	11.58	10.96	6.72	37.72
	f. Depreciation and Amortization Expense	8.38	7.87	7.15	30.03
	g. Subcontracting/ Jobbing Expenses	149.71	161.74	188.56	718.97
	h. Other Expenses	105.31	135.21	106.30	506.01
	Total Expenses	**586.23**	**827.64**	**582.91**	**2,817.20**
3	**Profit Before Exceptional Items and Tax (1-2)**	**30.27**	**56.66**	**30.48**	**143.62**
4	Exceptional Items (refer note 3)	-	-	-	6.11
5	**Profit Before Tax (3-4)**	**30.27**	**56.66**	**30.48**	**137.51**
6	Tax Expense				
	a. Current Tax	6.88	10.16	6.32	30.92
	b. Deferred tax	0.29	0.38	0.91	0.40
	c. Income Tax for Earlier Years	-	(1.14)	-	0.12
	Total Tax Expense	**7.17**	**9.40**	**7.23**	**31.44**
7	**Net Profit for the Period (5-6)**	**23.10**	**47.26**	**23.25**	**106.07**
8	**Other Comprehensive Income**				
	Item that will not be reclassified to Profit or Loss (Net of Tax)	-	1.01	-	1.44
9	**Total Comprehensive Income (after Taxes) (7+8)**	**23.10**	**48.27**	**23.25**	**107.51**
10	**Profit for the Period**				
	Attributable to:				
	(i) Shareholders of the Company	22.13	43.88	23.57	103.80
	(ii) Non Controlling Interest	0.97	3.38	(0.32)	2.27
11	**Total Comprehensive Income for the Period, net of Income Tax**				
	Attributable to:				
	(i) Shareholders of the Company	22.13	44.89	23.57	105.24
	(ii) Non Controlling Interest	0.97	3.38	(0.32)	2.27
12	Paid up Equity Share Capital (Face value of Rs.2/- each)	6.26	6.26	6.26	6.26
13	Other Equity (Reserves)				1,827.78
14	**Earning per equity share (of Rs.2/- each)**				
	(not annualised except for the year ended March 31, 2026)				
	a.Basic	7.36	14.59	7.84	34.52
	b.Diluted	7.36	14.59	7.84	34.52

S K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN 306033E / E300272 Kolkata

LUX INDUSTRIES LTD. Kolkata

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

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 ended June 30, 2026

(Rs. in crores)

Particulars	Quarter ended			Year ended
	Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
	(Unaudited)	(Audited) Refer Note 5	(Unaudited)	(Audited)
1. Segment Revenue				
(a) Vertical - A	290.77	398.65	268.17	1,365.22
(b) Vertical - B	249.22	356.65	262.82	1,235.65
(c) Vertical - C	69.04	117.71	73.34	327.87
(d) Unallocated Revenue	-	-	-	-
Revenue from Operations	**609.03**	**873.01**	**604.33**	**2,928.74**
2. Segment Result (Profit(+)/ Loss (-)) before tax				
(a) Vertical - A	14.95	29.70	10.71	64.18
(b) Vertical - B	12.50	23.90	17.38	74.51
(c) Vertical - C	3.84	8.60	4.46	17.80
(d) Other un-allocable (expenditure) net of un-allocable income	(1.02)	(5.54)	(2.07)	(18.98)
Profit Before Tax	**30.27**	**56.66**	**30.48**	**137.51**
3. Segment Assets				
(a) Vertical - A	1,361.77	1,370.41	1,152.41	1,370.41
(b) Vertical - B	1,234.74	1,348.40	1,098.33	1,348.40
(c) Vertical - C	328.77	320.98	308.82	320.98
(d) Un-allocable	49.38	49.07	116.72	49.07
Total Assets	**2,974.66**	**3,088.86**	**2,676.28**	**3,088.86**
4. Segment Liabilities				
(a) Vertical - A	642.21	650.74	529.84	650.74
(b) Vertical - B	369.83	480.29	315.56	480.29
(c) Vertical - C	90.78	87.22	70.21	87.22
(d) Un-allocable	27.88	49.85	22.62	49.85
Total Liabilities	**1,130.70**	**1,268.10**	**938.23**	**1,268.10**

Notes:

1 The Consolidated unaudited financial results of the Company for the quarter ended June 30, 2026 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 Aug 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 The Consolidated financial results comprise of Lux Industries Limited and its subsidiaries, Artimas Fashions Private Limited, Lux and Cozi Limited and Lux Global Limited.

3 During the year ended March 31, 2026, the Company had recognised an incremental impact of Rs. 2.76 Crores towards employee benefit obligation, arising from changes in the wage definition under the New Labour Codes, and an entry tax demand of Rs. 3.35 Crores pertaining to earlier years settled under the West Bengal Settlement of Dispute (SOD) Act, 2025, which were disclosed as exceptional items.

S K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E / E300272 Kolkata

Lux Industries Ltd. Kolkata

4 Pursuant to a Family Settlement Aggrement among the promoter group, the Board of Directors of the Company, at its meeting held on 23 April 2026, has accorded its in-principle approval for a proposed Scheme of Demerger, whereby the business undertakings of Vertical A and Vertical C are proposed to be demerged into two separate Wholly Owned Subsidiaries of the Company, namely Lux and Cozi Limited and Lux Global Limited, and business of Vertical B shall continue in the Company. As the proposed Scheme of Demerger is currently at a preliminary stage, and pending finalisation and consequential filing with the concerned regulatory authorities for their necessary approvals, no effect has been given in these financial statements.

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

Business Vertical	**Brands**
Vertical A	Lux Cozi, ONN, Lux Cotts' wool, Lux Mozze, Lux Parker, Lux Cozi Pynk
Vertical B	Lux Nitro, Lux Venus, Lyra, Lux Inferno, Lux Venus Rainwear
Vertical C	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.

5 The figures for the three months ended March 31, 2026 are arrived at as difference between audited figures in respect of full financial year and the unaudited published/recasted year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subject to limited review.

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

Place: Kolkata
Date: Aug 14, 2026

S K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E / E300272 Kolkata

LUX INDUSTRIES LTD. Kolkata

By Order of the Board
For Lux Industries Limited

Ashok Kumar Todi

Ashok Kumar Todi
Chairman
DIN: 00053599