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 September 30, 2026, and for the period April 1, 2026 to September 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

Hemant Kumar Lakhotia
(Partner)
Membership No. 068851
UDIN- 26068851UODK1E7012
Place: Kolkata
Date: November 3, 2026

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

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, 2026

(Rs. in crores)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2026	June 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue From Operations						
	a. Sale of Products and Services	714.90	610.21	775.22	1,325.11	1,376.37	2,923.55
	b. Other Operating Income	4.88	5.04	3.62	9.92	6.96	13.56
	Other Income	4.88	7.47	5.24	12.35	14.30	24.65
	Total Income	**724.66**	**622.72**	**784.08**	**1,347.38**	**1,397.63**	**2,961.76**
2	**Expenses**						
	a. Cost of Materials Consumed	369.91	305.08	355.11	674.99	778.20	1,428.37
	b. Purchase of Stock-In-Trade	23.31	25.01	25.42	48.32	33.85	82.20
	c. Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	(57.51)	(59.24)	(25.72)	(116.75)	(225.16)	(155.63)
	d. Employee Benefits Expense	49.60	48.88	44.94	98.48	87.14	178.78
	e. Finance Costs	11.03	11.08	9.77	22.11	16.00	35.68
	f. Depreciation and Amortization Expense	8.23	8.30	7.35	16.53	14.44	29.78
	g. Subcontracting/ Jobbing Expenses	156.50	149.22	194.35	305.72	382.87	718.27
	h. Other Expenses	132.00	105.24	140.61	237.24	246.89	505.31
	Total Expenses	**693.07**	**593.57**	**751.83**	**1,286.64**	**1,334.23**	**2,822.76**
3	**Profit Before Exceptional Items and Tax (1-2)**	**31.59**	**29.15**	**32.25**	**60.74**	**63.40**	**139.00**
4	Exceptional Items (refer note 2)	-	-	-	-	-	6.11
5	**Profit Before Tax (3-4)**	**31.59**	**29.15**	**32.25**	**60.74**	**63.40**	**132.89**
6	Tax Expense						
	a. Current Tax	7.42	6.88	9.18	14.30	15.50	30.92
	b. Deferred Tax	0.23	0.29	(0.77)	0.52	0.14	0.40
	c. Income Tax for Earlier Years	0.01	-	-	0.01	-	0.12
	Total Tax Expense	**7.66**	**7.17**	**8.41**	**14.83**	**15.64**	**31.44**
7	**Net Profit for the Period (5-6)**	**23.93**	**21.98**	**23.84**	**45.91**	**47.76**	**101.45**
8	**Other Comprehensive Income**						
	Item that will not be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	1.44
9	**Total Comprehensive Income (after Taxes) (7+8)**	**23.93**	**21.98**	**23.84**	**45.91**	**47.76**	**102.89**
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)						1,841.69
12	**Earning per equity share (of Rs.2/- each) (not annualised except for the year ended March 31, 2026)**						
	a.Basic	7.96	7.31	7.93	15.27	15.88	33.74
	b.Diluted	7.96	7.31	7.93	15.27	15.88	33.74

Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 328038E/E300272 Kolkata

LUX INDUSTRIES LTD. Kolkata

Notes:

1 The Standalone un-audited financial results of the Company for the quarter and half year ended September 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 November 03, 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 Agreement among the members of the promoter group, the Board of Directors of the Company, at its meeting held on April 23, 2026, accorded its in-principle approval for a proposed Scheme of Demerger. Under the proposed scheme, the business undertakings of Vertical A and Vertical C are to be demerged into two wholly owned subsidiaries of the Company, namely Lux and Cozi Limited and Lux Global Limited respectively, while the business of Vertical B shall continue to be carried on by the Company.

Subsequently, the Board of Directors, at its meeting held on August 31, 2026, approved the Scheme of Demerger under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The Company has filed the Scheme with Bombay Stock Exchange Limited and National Stock Exchange of India Limited under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for their approval and is subject to further approval by National Company Law Tribunal.

Pending receipt of necessary approvals, no effect of the proposed Scheme has been given in these financial results.

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

Place: Kolkata
Date: November 03, 2026

By Order of the Board
For Lux Industries Limited

Ashok Kumar Todi
Chairman
DIN-00053599

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

(Rs in crores)

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I. ASSETS		
Non-current assets		
(a) Property, plant & equipment	358.57	353.73
(b) Capital work-in-progress	20.58	16.94
(c) Intangible assets	0.01	0.02
(d) Intangible assets under development	2.74	0.73
(e) Right of use assets	27.28	34.67
(f) Financial assets		
(i) Investments	0.29	0.19
(ii) Other Financial assets	13.71	12.24
(g) Other non-current assets	18.81	16.02
Total Non-current assets	**441.99**	**434.54**
Current assets		
(a) Inventories	1,099.27	987.36
(b) Financial assets		
(i) Investments	115.95	154.81
(ii) Trade receivables	1,077.97	1,126.56
(iii) Cash & cash equivalents	46.62	90.93
(iv) Other bank balances	2.28	6.19
(v) Loans	93.00	48.00
(vi) Other financial assets	8.42	7.44
(c) Current tax assets	6.40	3.09
(d) Other current assets	240.08	218.94
Total current assets	**2,689.99**	**2,643.32**
TOTAL ASSETS	**3,131.98**	**3,077.86**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	6.26	6.26
(b) Other equity	1,886.05	1,841.69
Total equity	**1,892.31**	**1,847.95**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	19.88	26.55
(ii) Borrowings	0.80	-
(b) Deferred tax liabilities (Net)	5.61	5.09
(c) Provisions	19.18	17.50
Total non-current liabilities	**45.47**	**49.14**
Current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	10.21	11.21
(ii) Borrowings	496.10	546.40
(iii) Trade payables		
A) total outstanding dues of micro and small enterprises; and	93.66	79.87
B) total outstanding dues of creditors other than micro and small enterprises	488.11	458.71
(iv) Other financial liabilities	92.08	67.61
(b) Provisions	2.41	2.24
(c) Other current liabilities	11.63	14.73
Total Current liabilities	**1,194.20**	**1,180.77**
TOTAL EQUITY AND LIABILITIES	**3,131.98**	**3,077.86**

Agarwal And Co Chartered Accountants LLPIN-AAA-2926 FRN-30[illegible]3E E30022 Kolkata

Lux Industries Limited
Standalone Statement of Cash Flows for the Half Year ended September 30, 2026

(Rs. in crores)

	Half Year ended 30-Sep-2026	Half Year ended 30-Sep-2025
	(Unaudited)	(Unaudited)
Cash flows from operating activities		
Profit before tax	60.74	63.40
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	16.53	14.44
Interest on lease liability	1.44	1.38
Finance costs - others	20.67	14.62
Profit / (Loss) on sale of property, plant and equipment	(0.21)	(0.03)
Finance income	(9.07)	(7.07)
Dividend Received	(0.64)	(0.07)
Provision for doubtful advances (net)	-	1.50
Bad debt (net)	1.37	1.27
Liabilities written back	(0.98)	-
Net gain on sale of current investments	(2.04)	(2.26)
Loss/(Gain) on investment carried at fair value through profit or loss	3.16	(1.94)
Operating profit before working capital changes	**90.97**	**85.23**
Movements in working capital:		
(Increase) / decrease in trade and other receivables	47.22	(138.65)
(Increase) / decrease in inventories	(111.91)	(213.43)
(Increase) / decrease in other assets	(22.24)	(38.29)
Increase / (decrease) in trade and other payables	44.17	83.96
Increase / (decrease) in other liabilities	21.56	8.67
Cash generated from / (used in) operations	**69.77**	**(212.51)**
Direct taxes paid (Net of refunds)	(17.62)	(18.04)
Net cash flow from / (used in) operating activities	**52.15**	**(230.55)**
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets (including capital advances)	(24.62)	(34.58)
Proceeds from sale of property, plant and equipment and intangible assets	0.76	0.20
Investment in equity shares of subsidiary company	(0.10)	-
Sale/(purchase) of investments (net)	37.74	25.55
(Increase)/decrease in term deposit	4.16	(4.18)
Dividend Received	0.64	0.07
Loan Given	(45.00)	(1.72)
Finance income	7.47	8.81
Net cash flow from / (used in) investing activities	**(18.95)**	**(5.85)**
Cash flows from financing activities		
Proceeds/ (repayment) of non-current borrowings	0.80	(0.73)
Proceeds/ (repayment) of current borrowings	(50.30)	259.76
Finance costs - others	(20.56)	(14.61)
Payment of lease liability - principal	(6.01)	(3.93)
Payment of lease liability - interest	(1.44)	(1.38)
Net cash flow from / (used in) in financing activities	**(77.51)**	**239.11**
Net increase / (decrease) in cash and cash equivalents	**(44.31)**	**2.71**
Cash and cash equivalents at the beginning of the period	90.93	28.31
Cash and cash equivalents at the end of the period	**46.62**	**31.02**
Components of Cash and cash equivalents		
Cash on hand	1.35	1.10
Balances with banks	45.27	29.92
Total Cash and cash equivalents	**46.62**	**31.02**

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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 September 30, 2026, and for the period April 1, 2026 to September 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 LLP
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6. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of three subsidiaries which have been reviewed by their auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 4.61 crores and Rs. 15.20 crores, total net profit/ (loss) after tax of Rs. 0.11 crores and Rs. 2.09 crores and total comprehensive income/(loss) of Rs. 0.11 crores and Rs. 2.09 crores for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 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.

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

Hemant Kumar Lakhotia
(Partner)
Membership No. 068851
UDIN- 20688519KZKYZ7200
Place: Kolkata
Date: November 3, 2026



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, 2026

(Rs. in crores)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2026	June 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue From Operations						
	a. Sale of Products and Services	713.59	603.99	775.14	1,317.58	1,376.13	2,915.18
	b. Other Operating Income	4.88	5.04	3.62	9.92	6.96	13.56
	Other Income	5.21	7.47	5.24	12.68	14.30	32.08
	Total Income	**723.68**	**616.50**	**784.00**	**1,340.18**	**1,397.39**	**2,960.82**
2	**Expenses**						
	a. Cost of Materials Consumed	370.53	304.94	355.12	675.47	778.32	1,435.03
	b. Purchase of Stock-In-Trade	19.09	14.65	25.42	33.74	33.71	70.30
	c. Changes in Inventories of Finished Goods, Work-In-Progress And Stock-In-Trade	(56.07)	(57.27)	(25.79)	(113.34)	(225.35)	(159.89)
	d. Employee Benefits Expense	49.67	48.93	45.00	98.60	87.25	179.03
	e. Finance Costs	11.47	11.58	10.27	23.05	16.99	37.72
	f. Depreciation and Amortization Expense	8.29	8.38	7.40	16.67	14.55	30.03
	g. Subcontracting/ Jobbing Expenses	157.10	149.71	194.37	306.81	382.93	718.97
	h. Other Expenses	131.99	105.31	140.74	237.30	247.04	506.01
	Total Expenses	**692.07**	**586.23**	**752.53**	**1,278.30**	**1,335.44**	**2,817.20**
3	**Profit Before Exceptional Items and Tax (1-2)**	**31.61**	**30.27**	**31.47**	**61.88**	**61.95**	**143.62**
4	Exceptional Items (refer note 3)	-	-	-	-	-	6.11
5	**Profit Before Tax (3-4)**	**31.61**	**30.27**	**31.47**	**61.88**	**61.95**	**137.51**
6	Tax Expense						
	a. Current Tax	7.42	6.88	9.18	14.30	15.50	30.92
	b. Deferred tax	0.23	0.29	(0.77)	0.52	0.14	0.40
	c. Income Tax for Earlier Years	0.01	-	-	0.01	-	0.12
	Total Tax Expense	**7.66**	**7.17**	**8.41**	**14.83**	**15.64**	**31.44**
7	**Net Profit for the Period (5-6)**	**23.95**	**23.10**	**23.06**	**47.05**	**46.31**	**106.07**
8	**Other Comprehensive Income**						
	Item that will not be reclassified to Profit or Loss (Net of Tax	-	-	-	-	-	1.44
9	**Total Comprehensive Income (after Taxes) (7+8)**	**23.95**	**23.10**	**23.06**	**47.05**	**46.31**	**107.51**
10	**Profit for the Period**						
	Attributable to:						
	(i) Shareholders of the Company	23.89	22.13	23.45	46.02	47.02	103.80
	(ii) Non Controlling Interest	0.06	0.97	(0.39)	1.03	(0.71)	2.27
11	**Total Comprehensive Income for the Period, net of Income Tax**						
	Attributable to:						
	(i) Shareholders of the Company	23.89	22.13	23.45	46.02	47.02	105.24
	(ii) Non Controlling Interest	0.06	0.97	(0.39)	1.03	(0.71)	2.27
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)						1,827.78
14	**Earning per equity share (of Rs.2/- each) (not annualised except for the year ended March 31, 2026)**						
	a.Basic	7.94	7.36	7.80	15.30	15.64	34.52
	b.Diluted	7.94	7.36	7.80	15.30	15.64	34.52

Chaturvedi And Co Chartered Accountants LLPIN-AAV-2926 FRN 306033E/E300272 Kolkata

LUX INDUSTRIES LTD. Kolkata

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

(Rs in crores)

Particulars	As at 30th September, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I. ASSETS		
Non-current assets		
(a) Property, plant & equipment	360.09	355.33
(b) Capital work-in-progress	20.58	16.94
(c) Intangible assets	0.01	0.02
(d) Intangible assets under development	2.74	0.73
(e) Right of use assets	27.26	35.04
(f) Financial assets		
(i) Investments	0.10	0.00
(ii) Other Financial assets	13.74	12.27
(g) Other non-current assets	18.81	16.02
Total Non-current assets	**443.33**	**436.35**
Current assets		
(a) Inventories	1,101.88	993.67
(b) Financial assets		
(i) Investments	115.95	154.81
(ii) Trade receivables	1,081.23	1,125.87
(iii) Cash & cash equivalents	46.79	91.05
(iv) Other bank balances	2.28	6.19
(v) Loan	93.00	48.00
(vi) Other financial assets	8.43	7.45
(c) Current tax assets	6.42	3.10
(d) Other current assets	243.22	222.37
Total current assets	**2,699.20**	**2,652.51**
TOTAL ASSETS	**3,142.53**	**3,088.86**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	6.36	6.26
(b) Other equity	1,872.25	1,827.78
(c) Non-controlling interest	(12.25)	(13.28)
Total equity	**1,866.36**	**1,820.76**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	19.88	26.91
(ii) Borrowings	2.80	2.00
(b) Deferred tax liabilities (Net)	5.61	5.09
(c) Provisions	19.22	17.53
Total non-current liabilities	**47.51**	**51.53**
Current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	10.21	11.21
(ii) Borrowings	527.60	578.28
(iii) Trade payables		
A) total outstanding dues of micro and small enterprises; and	93.71	79.91
B) total outstanding dues of creditors other than micro and small enterprises	488.38	460.38
(iv) Other financial liabilities	94.01	68.97
(b) Provisions	2.41	2.24
(c) Other current liabilities	12.34	15.58
Total Current liabilities	**1,228.66**	**1,216.57**
TOTAL EQUITY AND LIABILITIES	**3,142.53**	**3,088.86**

Lux Industries Limited

Consolidated Statement of Cash Flows for the half year ended September 30, 2026

(Rs. in crores)

	Half Year ended 30-Sep-2026 (Unaudited)	Half Year ended 30-Sep-2025 (Unaudited)
Cash flows from operating activities		
Profit before tax	61.88	61.95
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	16.67	14.55
Interest on lease liability	1.45	1.38
Finance costs - others	21.60	15.61
Profit / (Loss) on sale of property, plant and equipment	(0.30)	(0.04)
Loss on sale of property, plant and equipment	0.41	-
Finance income	(9.07)	(7.07)
Dividend Received	(0.64)	(0.07)
Provision for doubtful advances (net)	(0.36)	1.50
Bad debt (net)	1.37	1.27
Liabilities written back	(1.31)	-
Net gain on sale of current investments	(2.04)	(2.26)
Gain on investment carried at fair value through profit or loss	3.16	(1.94)
Operating profit before working capital changes	**92.82**	**84.88**
Movements in working capital:		
(Increase) / decrease in trade and other receivables	43.63	(137.37)
(Increase) / decrease in inventories	(108.21)	(213.54)
(Increase) / decrease in other assets	(21.95)	(38.19)
Increase / (decrease) in trade and other payables	43.12	85.46
Increase / (decrease) in other liabilities	22.00	8.46
Cash generated from / (used in) operations	**71.41**	**(210.29)**
Direct taxes paid (Net of refunds)	(17.63)	(18.04)
Net cash flow from / (used in) operating activities	**53.78**	**(228.33)**
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(24.62)	(34.58)
Proceeds from sale of property, plant and equipment and intangible assets	0.44	0.20
Sale/(purchase) of investments (net)	37.74	25.55
(Increase)/decrease in loan given	(45.00)	(1.72)
(Increase)/decrease in term deposit	4.16	(4.18)
Dividend Received	0.64	0.07
Finance income	7.47	8.81
Net cash flow from / (used in) investing activities	**(19.17)**	**(5.85)**
Cash flows from financing activities		
Proceeds/ (repayment) of non-current borrowings	0.80	(0.73)
Proceeds/ (repayment) of current borrowings	(50.68)	257.96
Finance costs - others	(21.49)	(15.60)
Payment of lease liability - principal	(6.05)	(3.93)
Payment of lease liability - interest	(1.45)	(1.38)
Net cash flow from / (used in) in financing activities	**(78.87)**	**236.32**
Net increase / (decrease) in cash and cash equivalents	**(44.26)**	**2.13**
Cash and cash equivalents at the beginning of the period	91.05	29.02
Cash and cash equivalents at the end of the period	**46.79**	**31.15**
Components of Cash and cash equivalents		
Cash on hand	1.35	1.10
Balances with banks - in current account	45.44	30.05
Total Cash and cash equivalents	**46.79**	**31.15**

Lodha Lunia And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306 E/E300272 Kolkata

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, 2026

(Rs. in crores)

Particulars	Quarter ended			Half Year Ended		Year ended
	Sep 30, 2026	Jun 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025	Mar 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Vertical - A	313.47	290.77	375.73	604.24	643.90	1,365.22
(b) Vertical - B	322.76	249.22	321.47	571.98	584.29	1,235.65
(c) Vertical - C	82.24	69.04	81.56	151.28	154.90	327.87
(d) Unallocated Revenue	-	-	-	-	-	-
Revenue from Operations	**718.47**	**609.03**	**778.76**	**1,327.50**	**1,383.09**	**2,928.74**
2. Segment Result (Profit(+)/ Loss (-)) before tax						
(a) Vertical - A	15.05	14.95	15.05	30.00	25.76	64.18
(b) Vertical - B	14.96	12.50	18.17	27.46	35.55	74.51
(c) Vertical - C	3.09	3.84	3.72	6.93	8.18	17.80
(d) Other un-allocable (expenditure) net of un-allocable income	(1.49)	(1.02)	(5.47)	(2.51)	(7.54)	(18.98)
Profit Before Tax	**31.61**	**30.27**	**31.47**	**61.88**	**61.95**	**137.51**
3. Segment Assets						
(a) Vertical - A	1,434.27	1,361.77	1,298.74	1,434.27	1,298.74	1,370.41
(b) Vertical - B	1,328.73	1,234.74	1,188.47	1,328.73	1,188.47	1,348.40
(c) Vertical - C	373.75	328.77	361.71	373.75	361.71	320.98
(d) Un-allocable	5.78	49.38	113.19	5.78	113.19	49.07
Total Assets	**3,142.53**	**2,974.66**	**2,962.11**	**3,142.53**	**2,962.11**	**3,088.86**
4. Segment Liabilities						
(a) Vertical - A	684.16	642.21	660.50	684.16	660.50	650.74
(b) Vertical - B	427.46	369.83	390.54	427.46	390.54	480.29
(c) Vertical - C	138.19	90.78	120.63	138.19	120.63	87.22
(d) Un-allocable	26.36	27.88	30.89	26.36	30.89	49.85
Total Liabilities	**1,276.17**	**1,130.70**	**1,202.56**	**1,276.17**	**1,202.56**	**1,268.10**

Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E/E500217

LUX INDUSTRIES LTD. Kolkata

Notes:

1 The Consolidated unaudited financial results of the Company for the quarter and half year ended September 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 Nov 3, 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.

4 Pursuant to a Family Settlement Agreement among the members of the promoter group, the Board of Directors of the Company, at its meeting held on 23 April 2026, accorded its in-principle approval for a proposed Scheme of Demerger. Under the proposed scheme, the business undertakings of Vertical A and Vertical C are to be demerged into two wholly owned subsidiaries of the Company, namely Lux and Cozi Limited and Lux Global Limited respectively, while the business of Vertical B shall continue to be carried on by the Company.

Subsequently, the Board of Directors, at its meeting held on 31 August 2026, approved the Scheme of Demerger under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The Company has filed the Scheme with BSE Limited and National Stock Exchange of India Limited under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for their approval and is subject to further approval by National Company Law Tribunal.

Pending receipt of necessary approvals, no effect of the proposed Scheme has been given in these financial results.

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

By Order of the Board
For Lux Industries limited

Ashok Kumar Todi
Chairman
DIN-00053599

Place: Kolkata
Date: Nov 03, 2026