

LATL:CS:BM:2024-25

Date: 10.08.2024

<b>BSE Limited</b> Listing & Compliance Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	<b>National Stock Exchange of India Limited</b> Listing & Compliance Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051
<b>Security Code : 532796</b>	<b>Symbol : LUMAXTECH</b>

**Subject: 1) Outcome of the Board Meeting held on Saturday, August 10, 2024**  
**2) Submission of Un-audited Standalone and Consolidated Financial Results for 1<sup>st</sup> Quarter ended June 30, 2024**

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (hereinafter referred to as "**the Listing Regulations**"), we are pleased to inform you that the Board of Directors of Lumax Auto Technologies Limited ("the Company"), at their Meeting held today i.e. **Saturday, August 10, 2024**, have inter-alia, considered and approved the following matters:

1. The Un-audited Standalone and Consolidated Financial Results for the 1<sup>st</sup> Quarter ended June 30, 2024, as recommended by the Audit Committee. A copy of Un-audited Standalone and Consolidated Financial Results along with Limited Review Reports received from M/s. S.R. Batliboi & Co. LLP, Statutory Auditors, are enclosed herewith as per Regulation 33 of the Listing Regulations.

The extracts of Un-audited Consolidated Financial Results will be published in the Newspapers in terms of Regulation 47(1) of the Listing Regulations, as amended from time to time.

2. To seek approval of the Shareholders for the remuneration to be paid to Mr. Deepak Jain (DIN: 00004972), Non-Executive Director for the Financial Year 2024-25, as recommended by the Nomination and Remuneration Committee.
3. To seek approval of the Shareholders with respect to the material Related Party Transactions with Lumax Industries Limited, a related party, during the Financial Year 2024-25, as recommended by the Audit Committee.
4. To seek approval of the Shareholders with respect to the enhancement of limits for giving loan, guarantees, providing securities and making investments by the Company under Section 186 of the Companies Act, 2013 for an amount of Rs. 1,000 Crores (Rupees One Thousand Crores only), as recommended by the Audit Committee.
5. Issuance of Corporate Guarantee in lieu of the existing Corporate Guarantee to secure the refinancing of the loan provided / to be provided by Banks/ Non Banking Financial Companies (NBFCs)/ Financial Institutions to IAC International Automotive India Private Limited, a Subsidiary of the Company for an amount upto Rs. 250 Crores (Rupees Two Hundred Fifty Crores only), as recommended by the Audit Committee.

Lumax Auto Technologies Limited  
 Plot No. -8/8, Udyog Vihar  
 Phase-V, Gurugram-122016  
 Haryana, India

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Detailed disclosure as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated July 13, 2023 along with the details as required under Regulation 30 and other relevant provisions of the Listing Regulations, with regard to the aforesaid Issuance of Corporate Guarantee is enclosed herewith as **Annexure - A**.

6. Vacation of the office of Statutory Auditors i.e., M/s S.R. Batliboi & Co. LLP, Chartered Accountants, on the conclusion of the ensuing 43<sup>rd</sup> Annual General Meeting of the Company consequent upon the completion of second term of five years.
7. Appointment of M/s Price Waterhouse Chartered Accountants LLP (Firm Registration No. 012754N/N500016) as the Statutory Auditors of the Company, as recommended by the Audit Committee, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company, for a period Five (5) Years from the conclusion of the ensuing 43<sup>rd</sup> Annual General Meeting of the Company till the conclusion of 48<sup>th</sup> Annual General Meeting of the Company to be held in the year 2029.

Detailed disclosure as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated July 13, 2023 along with the details as required under Regulation 30 and other relevant provisions of the Listing Regulations, with regard to the aforesaid vacation and Appointment of Statutory Auditors at Point No. 6 & 7 is enclosed herewith as **Annexure - B**.

8. Setting up of an office in Japan to explore new business prospects and to strengthen the technological capabilities of the Company.
9. Convening and holding the 43<sup>rd</sup> Annual General Meeting (AGM) of the Company on Friday, September 27, 2024 for the Financial Year ended March 31, 2024 through Video Conferencing / Audio-visual means.

The Meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 02:20 P.M.

The aforesaid outcome shall also be made available on the website of the Company at [www.lumaxworld.in/lumaxautotech](http://www.lumaxworld.in/lumaxautotech)

You are requested to take the above information on record.

Thanking you,  
For **LUMAX AUTO TECHNOLOGIES LIMITED**



**PANKAJ MAHENDRU**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
**ICSI MEMBERSHIP NO. A28161**



Encl.: As stated above

Lumax Auto Technologies Limited  
Plot No. -878, Udyog Vihar  
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Lumax Auto Technologies Limited - REGD. OFFICE: 2<sup>nd</sup> Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi-110046, T - +91 11 4985 7832, E - cao@lumaxmail.com

Disclosure as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated July 13, 2023 along with the details as required under Regulation 30 and other relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Particulars	Disclosure
a) Name of Party for which such guarantees or indemnity or surety was given;	IAC International Automotive India Private Limited (IAC)
b) Whether the promoter/ promoter group/ group companies have any interest in this transaction?  If yes, nature of interest and details thereof and whether the same is done at "arm's length".	IAC is a Subsidiary of the Company.  The transaction will be on arm's length basis.
c) Brief details of such guarantee or indemnity or becoming a surety viz. brief details of agreement entered (if any) including significant terms and conditions, including amount of guarantee;	The Company will provide a Corporate Guarantee in lieu of the existing Corporate Guarantee to secure the refinancing of the loan provided / to be provided by Banks/ Non Banking Financial Companies (NBFCs)/ Financial Institutions to IAC up to a maximum amount of Rs. 250 Crores.
d) Impact of such guarantees or indemnity or surety on listed entity.	Nil

*Pankaj Mahender*



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Particulars	Disclosure	Disclosure
a) Name of Auditors	M/s S.R. Batliboi & Co. LLP Chartered Accountants (Firm Registration No. 301003E/300005)	M/s Price Waterhouse Chartered Accountants LLP (Firm Registration No. 012754N/N500016)
b) Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Vacation of office of Statutory Auditors on the conclusion of the ensuing 43 <sup>rd</sup> Annual General Meeting of the Company consequent upon completion of second term of 5 years.	Appointment as Statutory Auditors of the Company for a period Five (5) Years to hold office from the conclusion of the 43 <sup>rd</sup> Annual General Meeting of the Company.
c) Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/reappointment;	Upon conclusion of ensuing 43 <sup>rd</sup> Annual General Meeting of the Company.	Appointment as Statutory Auditors of the Company for a period Five (5) Years to hold office from the conclusion of the 43 <sup>rd</sup> Annual General Meeting of the Company till the conclusion of 48 <sup>th</sup> Annual General Meeting of the Company, subject to the approval of shareholders at the ensuing 43 <sup>rd</sup> Annual General Meeting.
d) Brief profile (in case of appointment);	Not Applicable	Price Waterhouse Chartered Accountants LLP is registered with the Institute of Chartered Accountants of India. The firm was established in the year 1991 and was converted into a limited liability partnership in the year 2014. The Firm is primarily engaged in providing auditing and other assurance services to its clients and is a member firm of Price Waterhouse & Affiliates, a network of firms registered with the Institute of Chartered Accountants of India having Network Registration No. NRN/E/14. Price Waterhouse & Affiliates is a network of separate, distinct and independent Indian Chartered Accountant firms, each of which is registered with the Institute of Chartered Accountants of India. The Firm has more than 115 Assurance Partners as at June 18, 2024. It has a valid peer review certificate and audits various companies listed on stock exchanges in India.

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*Pankaj Mohan*



e) Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable	Not Applicable
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*Sanjay Mahender*



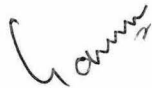
**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
Lumax Auto Technologies Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Lumax Auto Technologies Limited (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
4. Based on our review conducted as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.R. Batliboi & Co. LLP**

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

**per Gaurav Kumar Gupta**

Partner

Membership No.: 509101

UDIN: 24509101BKERBW1855

Place: New Delhi

Date: August 10, 2024







## Lumax Auto Technologies Limited

Regd. Office : 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi- 110046

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(Rs. in Lakhs unless otherwise stated)

### Statement of Standalone Unaudited financial results for the quarter ended June 30, 2024

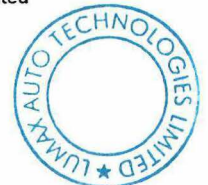
Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited) (Refer note 6)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income</b>				
	a) Revenue from contracts with customers	34,185.77	35,436.62	29,427.95	1,33,457.26
	b) Other income	843.54	3,115.74	813.11	6,311.72
<b>1</b>	<b>Total Income</b>	<b>35,029.31</b>	<b>38,552.36</b>	<b>30,241.06</b>	<b>1,39,768.98</b>
	<b>Expenses</b>				
	a) Cost of raw materials, components and moulds consumed	17,141.75	16,450.90	14,272.93	63,016.82
	b) Purchases of traded goods	5,698.56	7,109.39	6,320.97	27,566.60
	c) (Increase)/ decrease in inventories of finished goods, work-in-progress and traded goods	(48.55)	151.07	(551.01)	(551.18)
	d) Employee benefits expense	4,153.23	3,917.09	3,503.04	15,294.78
	e) Finance costs	923.97	830.91	673.30	3,000.67
	f) Depreciation and amortisation expense	858.99	809.02	786.16	3,282.46
	g) Other expenses	4,220.70	4,621.75	3,650.73	16,748.02
<b>2</b>	<b>Total expenses</b>	<b>32,948.65</b>	<b>33,890.13</b>	<b>28,656.12</b>	<b>1,28,358.17</b>
<b>3</b>	<b>Profit before tax for the quarter/year (1-2)</b>	<b>2,080.66</b>	<b>4,662.23</b>	<b>1,584.94</b>	<b>11,410.81</b>
	<b>Tax expense</b>				
	Current tax	527.30	333.28	437.67	1,873.91
	Adjustment of tax relating to earlier years	-	(0.23)	-	38.97
	Deferred tax (credit)/ charge	(2.64)	268.87	(74.48)	231.72
<b>4</b>	<b>Total tax expense</b>	<b>524.66</b>	<b>601.92</b>	<b>363.19</b>	<b>2,144.60</b>
<b>5</b>	<b>Net Profit for the quarter/year (3-4)</b>	<b>1,556.00</b>	<b>4,060.31</b>	<b>1,221.75</b>	<b>9,266.21</b>
	<b>Other comprehensive income (net of tax)</b>				
	Other comprehensive income not to be reclassified to profit or loss in subsequent period				
	Re-measurement (loss)/ gain on defined benefit plans	(9.76)	(83.14)	14.70	(39.04)
	Income tax effect	2.46	20.93	(3.70)	9.83
	Gain/ (loss) on FVTOCI financial assets	1,972.95	(384.83)	1,810.20	3,130.71
	Income tax effect	(225.71)	135.29	(161.56)	(210.91)
<b>6</b>	<b>Other comprehensive income for the quarter/year (net of tax)</b>	<b>1,739.94</b>	<b>(311.75)</b>	<b>1,659.64</b>	<b>2,890.59</b>
<b>7</b>	<b>Total comprehensive income for the quarter/year (net of tax) (5+6)</b>	<b>3,295.94</b>	<b>3,748.56</b>	<b>2,881.39</b>	<b>12,156.80</b>
<b>8</b>	<b>Paid-up equity share capital (face value of Rs. 2 each)</b>	<b>1,363.15</b>	<b>1,363.15</b>	<b>1,363.15</b>	<b>1,363.15</b>
<b>9</b>	<b>Other equity</b>				<b>66,003.18</b>
<b>10</b>	<b>Earnings per share (face value of Rs. 2 each) (not annualised)</b>				
	Basic & Diluted (in Rs )	2.28	5.96	1.79	13.60

#### Notes:

- The above standalone financial results of Lumax Auto Technologies Limited ('the Company') have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 10, 2024. The statutory auditors have carried out Limited Review of above standalone financial results of the Company.
- These standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Company's business activity falls within a single business segment i.e. manufacturing and trading of automotive components, accordingly there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 "Operating Segments" with respect to single reportable segment. Further, the operations of the Company is domiciled in India and therefore there are no reportable geographical segment.
- On July 20, 2024, the Company has filed the Draft Scheme of merger with National Company Law Tribunal (NCLT) of its 100% subsidiary "Lumax Ancillary Limited" with the Company for efficient utilisation & synergy of resources. The Appointed date of Merger will be April 01, 2024 subject to necessary regulatory approvals.
- The Company is evaluating the impact of amendments proposed through the Finance (No 2) Bill, 2024 dated July 23, 2024 and the impact thereof, if any, shall be considered once the same is enacted.
- The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the unaudited year to date figures upto the third quarter of the financial year which was subject to review by the statutory auditors.
- The above financial results are available on the Company's website [www.lumaxworld.in/lumaxautotech](http://www.lumaxworld.in/lumaxautotech) and also on the websites of NSE ([www.nseindia.com](http://www.nseindia.com)) and BSE ([www.bseindia.com](http://www.bseindia.com)).

For and on behalf of the Board of Directors of  
Lumax Auto Technologies Limited

D. K. Jain  
Chairman  
DIN: 00085848



Place : New Delhi  
Date : August 10, 2024



**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Lumax Auto Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Lumax Auto Technologies Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No.	Name of the entity
1.	Lumax Auto Technologies Limited (Holding Company)
	<b>Subsidiary Companies</b>
2.	Lumax Mannoh Allied Technologies Limited
3.	IAC International Automotive India Private Limited (formerly known as "Lumax Integrated Ventures Private Limited")
4.	Lumax Cornaglia Auto Technologies Private Limited
5.	Lumax Management Services Private Limited
6.	Lumax FAE Technologies Private Limited
7.	Lumax JOPP Allied Technologies Private Limited
8.	Lumax Yokowo Technologies Private Limited
9.	Lumax Ituran Telematics Private Limited
10.	Lumax Alps Alpine India Private Limited
11.	Lumax Resource Private Limited
12.	Lumax Ancillary Limited





# **S.R. BATLIBOI & Co. LLP**

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the interim reviewed financial results and other financial information, in respect of seven subsidiaries, whose unaudited interim financial results includes total revenues of Rs. 16,720.87 lakhs, total net profit after tax of Rs.715.32 lakhs and total comprehensive income of Rs. 705.08 lakhs for the quarter ended June 30, 2024, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial information/financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the reports of the other auditors.

**For S.R. Batliboi & Co. LLP**

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



**per Gaurav Kumar Gupta**

Partner

Membership No.: 509101

UDIN: 24509101BKERBX6570

Place: New Delhi

Date: August 10, 2024



**Lumax Auto Technologies Limited**

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 Website: www.lumaxworld.in/lumaxautotech Tel: +91 11 49857832  
 Email: shares@lumaxmail.com, CIN: L31909DL1981PLC349793

*(Rs. in Lakhs unless otherwise stated)***Statement of Consolidated Unaudited financial results for the quarter ended June 30, 2024**

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited) (Refer note 7)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
	<b>Income</b>				
	a) Revenue from contracts with customers	75,592.97	75,737.87	63,170.72	2,82,173.58
	b) Other income	1,743.23	1,785.29	798.00	4,500.73
<b>1</b>	<b>Total Income</b>	<b>77,336.20</b>	<b>77,523.16</b>	<b>63,968.72</b>	<b>2,86,674.31</b>
	<b>Expenses</b>				
	a) Cost of raw materials, components and moulds consumed	42,561.11	42,443.51	34,900.88	1,53,750.54
	b) Purchases of traded goods	5,698.56	7,109.39	6,320.97	27,566.60
	c) (Increase)/ decrease in inventories of finished goods, work-in-progress and traded goods	(205.32)	363.33	(893.98)	(1,045.20)
	d) Employee benefits expense	10,781.63	9,094.64	8,372.10	36,223.91
	e) Finance costs	1,943.52	1,903.12	1,569.99	6,835.55
	f) Depreciation and amortisation expense	2,951.69	2,888.44	2,915.14	11,799.74
	g) Other expenses	7,954.58	7,539.64	6,454.56	28,870.43
<b>2</b>	<b>Total expenses</b>	<b>71,685.77</b>	<b>71,342.07</b>	<b>59,639.66</b>	<b>2,64,001.57</b>
<b>3</b>	<b>Profit before tax for the quarter/year (1-2)</b>	<b>5,650.43</b>	<b>6,181.09</b>	<b>4,329.06</b>	<b>22,672.74</b>
	<b>Tax Expense</b>				
	Current tax	1,392.03	(203.78)	1,642.81	5,515.29
	Adjustment of tax relating to earlier years	-	(0.22)	-	16.36
	Deferred tax charge/ (credit)	93.20	1,250.78	(322.74)	444.80
<b>4</b>	<b>Total Tax Expense</b>	<b>1,485.23</b>	<b>1,046.78</b>	<b>1,320.07</b>	<b>5,976.45</b>
<b>5</b>	<b>Net Profit for the quarter/year (3-4)</b>	<b>4,165.20</b>	<b>5,134.31</b>	<b>3,008.99</b>	<b>16,696.29</b>
	<b>Other comprehensive income (net of tax)</b>				
	Other comprehensive income not to be reclassified to profit or loss in subsequent period				
	Re-measurement (loss)/ gain on defined benefit plans	(22.89)	(92.32)	(2.16)	(98.80)
	Income tax effect	5.34	19.96	0.54	21.59
	Gain/ (loss) on FVTOCI financial assets	1,972.95	(384.83)	1,810.20	3,130.71
	Income tax effect	(225.71)	135.29	(161.56)	(210.91)
<b>6</b>	<b>Other comprehensive income for the quarter/year (net of tax)</b>	<b>1,729.69</b>	<b>(321.90)</b>	<b>1,647.02</b>	<b>2,842.59</b>
<b>7</b>	<b>Total comprehensive income for the quarter/year (net of tax) (5+6)</b>	<b>5,894.89</b>	<b>4,812.41</b>	<b>4,656.01</b>	<b>19,538.88</b>
<b>8</b>	<b>Profit attributable to:</b>				
	a) Owners of Lumax Auto Technologies Limited	3,169.81	4,420.67	2,213.34	13,018.32
	b) Non-controlling interest	995.39	713.64	795.65	3,677.97
	c) <b>Total Profit (a+b)</b>	<b>4,165.20</b>	<b>5,134.31</b>	<b>3,008.99</b>	<b>16,696.29</b>
<b>9</b>	<b>Other comprehensive income attributable to:</b>				
	a) Owners of Lumax Auto Technologies Limited	1,732.00	(323.73)	1,649.43	2,848.01
	b) Non-controlling interest	(2.31)	1.83	(2.41)	(5.42)
	c) <b>Total other comprehensive income (a+b)</b>	<b>1,729.69</b>	<b>(321.90)</b>	<b>1,647.02</b>	<b>2,842.59</b>
<b>10</b>	<b>Total comprehensive income attributable to: (8+9)</b>				
	a) Owners of Lumax Auto Technologies Limited	4,901.81	4,096.94	3,862.77	15,866.33
	b) Non-controlling interest	993.08	715.47	793.24	3,672.55
	c) <b>Total comprehensive income (a+b)</b>	<b>5,894.89</b>	<b>4,812.41</b>	<b>4,656.01</b>	<b>19,538.88</b>
<b>11</b>	<b>Paid-up equity share capital (face value of Rs. 2 each)</b>	<b>1,363.15</b>	<b>1,363.15</b>	<b>1,363.15</b>	<b>1,363.15</b>
<b>12</b>	<b>Other equity</b>				<b>77,597.74</b>
<b>13</b>	<b>Earnings per share (face value of Rs. 2 each) (not annualised)</b>				
	Basic & Diluted (in Rs.)	4.65	6.49	3.25	19.10
	<b>Key Standalone Financial Information</b>				
<b>1</b>	Revenue from contracts with customers	34,185.77	35,436.62	29,427.95	1,33,457.26
<b>2</b>	Profit before tax for the quarter/year	2,080.66	4,662.23	1,584.94	11,410.81
<b>3</b>	Net profit for the quarter/year	1,556.00	4,060.31	1,221.75	9,266.21
<b>4</b>	Total comprehensive income for the quarter/year	3,295.94	3,748.56	2,881.39	12,156.80



**Notes:**

- 1 The above consolidated financial results of Lumax Auto Technologies Limited ("the Company") and its subsidiaries (together referred as "the Group") have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 10, 2024. The statutory auditors have carried out Limited Review of above consolidated financial results of the Group
- 2 These consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The said financial results represents the results of the Group which have been prepared in accordance with Ind AS 110 "Consolidated Financial Statements".
- 3 The Group business activity falls within a single business segment i.e. manufacturing and trading of automotive components, accordingly there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 "Operating Segments" with respect to single reportable segment. Further, the operations of the Group is domiciled in India and therefore there are no reportable geographical segment.
- 4 On July 20, 2024 the Company has filed the Draft Scheme of merger with National Company Law Tribunal (NCLT) of its 100% subsidiary "Lumax Ancillary Limited" with the Company for efficient utilisation & synergy of resources. The Appointed date of Merger will be April 01, 2024 subject to necessary regulatory approvals.
- 5 The figures for the quarter ended June 30, 2024 and quarter & year ended March 31, 2024 includes business operations of one of the subsidiary Company "Lumax Ancillary Limited" (acquired on January 25, 2024). Accordingly, results for the quarter and year ended March 31, 2024 and current quarter ended June 30, 2024 are not comparable with the corresponding quarter ended June 30, 2023.
- 6 The Group is evaluating the impact of amendments proposed through the Finance (No.2) Bill, 2024 dated July 23, 2024 and the impact thereof, if any, shall be considered once the same is enacted.
- 7 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the unaudited year to date figures upto the third quarter of the financial year which was subject to review by the statutory auditors.
- 8 The above financial results are available on the Company's website [www.lumaxworld.in/lumaxautotech](http://www.lumaxworld.in/lumaxautotech) and also on the websites of NSE ([www.nseindia.com](http://www.nseindia.com)) and BSE ([www.bseindia.com](http://www.bseindia.com)).

For and on behalf of the Board of Directors of  
Lumax Auto Technologies Limited



D. K. Jain  
Chairman  
DIN: 00085848



Place : New Delhi  
Date : August 10, 2024

