

LATL:CS:BM:2026-27

Date: May 29, 2026

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

- Subject: 1) Outcome of the Board Meeting held on Friday, May 29, 2026.**
2) Submission of Audited Standalone and Consolidated Financial Results for 4th Quarter and Financial Year ended March 31, 2026
3) Regulation 42 of the Listing Regulations: 45th Annual General Meeting (AGM) and Record Date of Thursday, August 06, 2026 for determining the entitlement of final dividend (if declared at the Annual General Meeting) for the financial year 2025-26.

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 hereby inform you that the Board of Directors at their Meeting held today i.e., **Friday, May 29, 2026**, have, inter-alia, considered and approved the following matters.

1. The Audited Standalone and Consolidated Financial Results for the 4th Quarter and Financial Year ended March 31, 2026, as recommended by the Audit Committee. A copy of Audited Standalone and Consolidated Financial Results along with Audit Report, received from Price Waterhouse Chartered Accountants LLP, Statutory Auditors, are enclosed herewith as per Regulation 33 of the Listing Regulations.

The above Financial Results are also being uploaded on the Company's website at <https://www.lumaxworld.in/lumaxautotech/index.html>

As per Regulation 33(3)(d) of the Listing Regulations, the Statutory Auditors have given Unmodified Opinion on the Audited Financial Results (Standalone & Consolidated) of the Company for the Financial Year ended March 31, 2026 and the declaration to that effect is also enclosed as **Annexure-A**.

The extracts of 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. Recommendation of Final Dividend of Rs. 5.50/- per Equity Share (275%) of the Face Value of Rs. 2/- for the Financial Year 2025-26 subject to the approval of Shareholders in the ensuing Annual General Meeting of the Company. The dividend, if approved by the Shareholders will be paid within 30 days of approval/declaration.
3. Change in designation, as recommended by the Nomination and Remuneration Committee, of Mr. Deepak Jain (DIN: 00004972) from Non-Executive Director to Vice Chairman (Non-Executive), w.e.f. May 29, 2026, of the Company.

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The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with regard to the aforesaid change in designation is enclosed herewith as **Annexure-B**.

4. To acquire remaining stake of 15.97% in Lumax FAE Technologies Private Limited (LFAE) from its existing shareholder i.e., Francisco Albero S.A.U (FAE) and execution of the Share Purchase Agreement and other documents. Post this acquisition LFAE will become a wholly owned subsidiary of the Company.

The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with regard to the aforesaid investment is enclosed herewith as **Annexure-C**.

5. 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 2026-27, as recommended by the Audit Committee.
6. To seek approval of shareholders to advance any loan/give guarantee/ provide security under Section 185 of the Companies Act, 2013, for an amount not exceeding Rs. 500 Crores, as recommended by the Audit Committee.
7. To invest upto Rs. 3 (Three) Crores in Lumax Yokowo Technologies Private Limited, in the form of subscription of additional Equity Share Capital.

The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with regard to the aforesaid investment is enclosed herewith as **Annexure-D**.

8. To issue / provide Corporate Guarantee/Letter of Comfort/Post Dated Cheques (PDCs) to secure the loan to be provided by Banks/Financial Institutions/Non-Banking Finance Companies (NBFCs) to Lumax Alps Alpine India Private Limited, for an amount upto Rs. 36 Crores.

The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with regard to the aforesaid matter is enclosed herewith as **Annexure-E**.

9. The proposal for modification in Channel Financing Facility obtained from ICICI Bank Limited relating to First Loss Deficiency Guarantee for an amount up to 20% of the program level, earlier it was 20% of the dealer limit, being availed by Channel Partner(s) for the overall credit facility of Rs. 30 Crores to be provided by ICICI Bank Limited to the Channel Partners of the Company under Channel Financing Facility ("Facility").

The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with regard to the aforesaid matter is enclosed herewith as **Annexure-F**.

10. Re-appointment of M/s Grant Thornton Bharat LLP, as Internal Auditors for the Financial Year 2026-27.

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11. Re-appointment of M/s Jitender, Navneet & Co., Cost Accountants, as Cost Auditors for the Financial Year 2026-27.

The detailed disclosure in accordance with the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 with regard to the aforesaid re-appointments at point no. 10 & 11 is enclosed herewith as **Annexure-G**.

12. Convening and holding the 45th Annual General Meeting ("AGM") of the Company on Monday, August 24, 2026 for the Financial Year ended March 31, 2026. through Video Conferencing/ other Audio-visual means.
13. To fix Thursday, August 06, 2026 as the "Record Date", pursuant to the provisions of Regulation 42 of the Listing Regulations, 2015, for purpose of determining the shareholders eligible to receive Dividend on the equity shares for the Financial Year 2025-26. Also, to fix Tuesday, August 18, 2026 as the "Cut-off Date" for the purpose of determining the shareholders eligible to vote on the resolution(s) set out in the Notice of the AGM or to attend the AGM.

The Meeting of the Board of Directors commenced at 12:45 P.M. and concluded at 03:35 P.M.

The above outcome shall also be made available on the website of the Company at <https://www.lumaxworld.in/lumaxautotech/index.html>

This is for your Information and Records.

You are requested to kindly take the same in your records and oblige.

Thanking you,
Yours faithfully,

For **Lumax Auto Technologies Limited**



Pankaj Mahendru
Company Secretary & Compliance Officer
ICSI Membership No. A28161



Enc: As stated above



Lumax Auto Technologies Limited

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(Rs. in Lakhs unless otherwise stated)

Statement of Standalone Financial Results for the quarter and year ended March 31, 2026

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026 Audited (Refer note 9)	31.12.2025 Unaudited (Restated)*	31.03.2025 Audited (Refer note 9) (Restated)*	31.03.2026 Audited	31.03.2025 Audited (Restated)*
1	Income					
	a) Revenue from operations	1,04,239.19	94,914.44	85,339.32	3,60,548.91	2,87,146.66
	b) Other income	491.24	1,437.59	926.28	5,726.46	5,498.61
	Total Income	1,04,730.43	96,352.03	86,265.60	3,66,275.37	2,92,645.27
2	Expenses					
	a) Cost of materials consumed	56,076.20	53,697.53	48,684.49	1,97,561.15	1,60,394.03
	b) Purchases of stock-in-trade	8,534.20	8,638.32	7,870.04	32,254.29	28,271.03
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,547.52	(1,146.79)	(899.78)	802.34	(1,693.95)
	d) Employee benefits expense	13,271.81	12,427.49	10,630.49	48,234.45	37,844.96
	e) Finance costs	2,494.79	2,169.21	1,649.66	8,355.04	6,821.06
	f) Depreciation and amortisation expense	3,289.10	3,418.84	2,622.46	12,386.47	9,857.52
	g) Other expenses	11,352.17	9,234.08	8,317.24	37,707.22	28,384.04
	Total expenses	96,565.79	88,438.68	78,874.60	3,37,300.96	2,69,878.69
3	Profit before exceptional items and tax for the quarter/year (1-2)	8,164.64	7,913.35	7,391.00	28,974.41	22,766.58
4	Exceptional Items (refer note 7 & 8)	686.26	978.41	-	1,664.67	-
5	Profit before tax for the quarter/year (3-4)	7,478.38	6,934.94	7,391.00	27,309.74	22,766.58
6	Income tax expense					
	Current tax	2,601.36	2,196.45	1,681.80	7,854.36	5,480.05
	Deferred tax (credit)/charge	(741.70)	(378.44)	228.89	(1,232.32)	115.43
	Total income tax expense	1,859.66	1,818.01	1,910.69	6,622.04	5,595.48
7	Profit for the quarter/year (5-6)	5,618.72	5,116.93	5,480.31	20,687.70	17,171.10
8	Other comprehensive income (net of tax)					
	Item that will not to be reclassified to profit or loss					
	Re-measurement gain/ (loss) on defined benefit plans	290.86	(13.97)	(77.09)	248.93	(56.31)
	Income tax effect	(72.91)	3.51	21.86	(62.36)	14.17
	(Loss)/ gain on FVTOCI financial assets	(2,961.00)	876.22	1,088.85	11,133.41	689.59
	Income tax effect	423.42	(125.30)	(227.50)	(1,592.08)	(181.82)
	Other comprehensive income for the quarter/year (net of tax)	(2,319.63)	740.46	806.12	9,727.90	465.63
9	Total comprehensive income for the quarter/year (net of tax) (7+8)	3,299.09	5,857.39	6,286.43	30,415.60	17,636.73
10	Paid-up equity share capital (face value of Rs. 2 each)	1,363.15	1,363.15	1,363.15	1,363.15	1,363.15
11	Other equity				1,02,264.27	97,693.10
12	Earnings per share (face value of Rs. 2 each) (not annualised)					
	Basic earnings per equity share (in Rs.)	8.24	7.51	8.04	30.35	25.19
	Diluted earnings per equity share (in Rs.)	8.24	7.51	8.04	30.35	25.19

*On account of merger as per Ind AS 103 (refer notes 5 and 6)



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Standalone Statement of Assets and Liabilities as at March 31, 2026

(Rs. in Lakhs unless otherwise stated)

Sr. No.	Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited) (Restated)*
I	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	57,257.49	47,367.90
	Right-of-use assets	13,554.11	7,633.82
	Capital work in progress	3,221.35	4,802.10
	Investment properties	2,556.49	2,632.00
	Goodwill	9,348.86	9,348.86
	Other intangible assets	16,333.95	17,642.63
	Financial Assets		
	Investment in subsidiaries	14,879.16	16,013.13
	Investments	31,260.95	19,826.01
	Loans	1,010.65	691.87
	Other financial assets	6,176.97	1,605.88
	Income tax assets (net)	82.79	1,218.32
	Other non-current assets	1,723.13	1,125.92
	Total non-current assets (A)	1,57,405.90	1,29,908.44
	Current assets		
	Inventories	23,374.32	24,554.55
	Financial assets		
	Investments	15,639.38	13,240.24
	Trade receivables	80,490.12	63,571.05
	Cash and cash equivalents	4,590.65	5,334.76
	Other bank balances	627.97	671.14
	Loans	418.01	231.30
	Other financial assets	3,744.56	2,014.69
	Other current assets	11,094.17	9,903.57
	Total current assets (B)	1,39,979.18	1,19,521.30
	Assets classified as held for sale (C)	216.35	-
	Total assets (A+B+C)	2,97,601.43	2,49,429.74
II	EQUITY AND LIABILITIES		
	EQUITY		
	Equity share capital	1,363.15	1,363.15
	Other equity	1,02,264.27	97,693.10
	Total equity (A)	1,03,627.42	99,056.25
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	24,319.06	21,541.52
	Lease liabilities	13,191.59	6,414.13
	Employee benefit obligations	345.50	510.28
	Provisions	375.72	298.75
	Deferred tax liabilities (net)	3,098.90	2,676.78
	Total non-current liabilities (B)	41,330.77	31,441.46
	Current liabilities		
	Financial liabilities		
	Borrowings	56,488.97	40,517.57
	Lease liabilities	5,146.36	1,738.63
	Trade payables		
	- total outstanding dues of micro and small enterprises	8,273.60	5,672.46
	- total outstanding dues of other than micro and small enterprises	55,629.46	48,794.01
	Other financial liabilities	7,855.37	6,503.24
	Other current liabilities	14,722.14	12,824.54
	Employee benefit obligations	3,899.72	2,151.13
	Current tax liabilities (net)	627.62	730.45
	Total current liabilities (C)	1,52,643.24	1,18,932.03
	Total Equity and Liabilities (A+B+C)	2,97,601.43	2,49,429.74

*On account of merger as per Ind AS 103 (refer notes 5 and 6)



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Standalone Statement of Cash Flows for the year ended March 31, 2026

(Rs. in Lakhs unless otherwise stated)

Particulars	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited) (Restated)*
Cash Flow from Operating Activities		
Profit before tax	27,309.74	22,766.58
Adjustment to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	12,386.47	9,857.52
Profit on sale of Property, plant and equipment (net)	(3.70)	(543.36)
Gain on derecognition of Right-of-use assets	(233.20)	-
Dividend income	(1,538.80)	(696.06)
Liabilities/provisions no longer required, written back	-	(56.99)
Government grant income	(547.09)	(521.55)
Net impairment losses on financial assets	92.82	93.25
Net impairment losses on inventory	101.23	-
Bad debt written off	-	14.14
Advances written off	43.05	25.56
Unrealised exchange loss/ (gain)	74.38	(36.40)
Impairment provision for Investment in Subsidiary Company	703.97	-
Rental income	(818.39)	(770.14)
Interest income	(584.78)	(303.85)
Finance cost	8,355.04	6,821.06
Gain on investments	(1,319.98)	(1,862.16)
Operating profit before working capital changes	44,020.76	34,787.60
Movements in working capital:		
(Increase) in trade receivables	(17,007.62)	(13,196.55)
(Increase)/Decrease in other financial assets	(2,685.74)	1,342.60
(Increase) in other assets	(1,281.73)	(1,466.42)
Decrease/ (Increase) in inventories	1,079.00	(6,759.13)
Increase in trade payables	9,356.84	14,125.07
Increase in other financial liabilities	1,164.88	478.43
Increase/(Decrease) in other current liabilities and provisions	3,730.32	(1,590.40)
Cash generated from operations	38,376.71	27,721.20
Direct taxes paid	(6,821.66)	(4,675.87)
Net cash generated from operating activities (A)	31,555.05	23,045.33
Cash flow from Investing Activities		
Purchase of Property, plant and equipment and intangible assets (including capital work in progress and capital advances)	(17,168.91)	(14,199.22)
Proceeds from sale of property, plant and equipment	62.63	595.47
Loan given to subsidiaries	(630.00)	(500.00)
Loan received back from subsidiaries	120.00	95.00
Dividend received	1,538.80	696.06
Investment in subsidiaries	(22,115.76)	(5,110.00)
Redemption of Optionally Convertible Redeemable Debentures	450.00	-
Purchase of current investments	(56,623.93)	(38,190.65)
Sale of current investments	55,243.24	51,650.74
Purchase of non-current investments	-	(3,557.75)
Investment in bank deposits	(157.33)	(204.36)
Redemption of bank deposits	1,114.94	3,520.55
Rent received	818.39	770.14
Interest received	536.35	389.93
Net cash used in investing activities (B)	(36,811.58)	(4,044.09)
Cash flow from Financing Activities		
Proceeds from long term borrowings	25,416.62	32,901.25
Repayment of long term borrowings	(19,388.40)	(40,481.30)
Proceeds from short term borrowings (Net)	12,524.66	3,974.26
Dividend paid	(3,748.67)	(3,748.67)
Interest paid	(8,081.99)	(6,312.21)
Payment of principal portion of lease liabilities	(2,209.80)	(1,509.71)
Net cash generated/(used) from financing activities (C)	4,512.42	(15,176.38)
Net (decrease)/ increase in cash and cash equivalents (A + B + C)	(744.11)	3,824.86
Cash and cash equivalents at the beginning of the year	5,334.76	1,509.90
Cash and cash equivalents at the end of the year	4,590.65	5,334.76
Non-cash financing and investing activities		
Acquisition of Right-of-use assets	13,912.36	1,285.34
Components of cash and cash equivalents		
Cash on hand	3.44	4.61
Balance with banks		
- In current accounts	4,464.25	5,219.43
- In EEFC accounts	113.57	107.50
- Deposits with original maturity of 3 months or less	9.39	3.22
Total cash and cash equivalents	4,590.65	5,334.76

*On account of merger as per Ind AS 103 (refer notes 5 and 6)



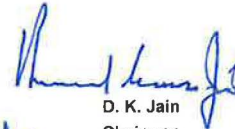
Notes:

1. 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 May 29, 2026.
2. These Standalone Financial Results have been prepared in accordance with the recognition and measurement principles of Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted.
3. The Company's business activity falls within a single business segment i.e. manufacturing and trading of automotive components. Based on the information reported to the Chief Operating Decision Maker ('CODM') for the purpose of resource allocation and assessment of performance, there are no reportable segments in accordance with requirement of Ind AS 108 on 'Operating Segment' notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended. Further, the operations of the Company are domiciled in India and therefore there are no reportable geographical segment.
4. The Board of Directors of the Company have recommended a dividend of Rs. 5.50/- per equity share for the financial year ended March 31, 2026 subject to shareholder's approval in the forthcoming annual general meeting.
5. The Board of Directors of the Company in its meeting held on May 27, 2024, had approved the Scheme of Amalgamation ("Scheme") for merger of its Wholly Owned Subsidiary Company "Lumax Ancillary Limited" (Transferor Company 1) with the Company with the Appointed date as April 01, 2024. During the current year, the Company has received requisite approvals and the scheme has been sanctioned by the Hon'ble National Company Law Tribunal (NCLT). The Certified true copy of the said order sanctioning the scheme has been filed with the Registrar of Companies. In accordance with the order of NCLT, the Company has given effect to the scheme in the Standalone Financial Results using the pooling of interest method under Ind AS 103 - "Business Combinations" and previous periods' figures have been restated to give effect to the scheme.
6. The Board of Directors of the Company in its meeting held on November 08, 2025, had approved the Scheme of Amalgamation ("Scheme") for merger of its Wholly Owned Subsidiary Company "IAC International Automotive India Private Limited" (Transferor Company 2) with the Company with Appointed date as October 01, 2025. Subsequent to the year end, the Company has received requisite approvals and the scheme has been sanctioned by the Hon'ble National Company Law Tribunal (NCLT). The Certified true copy of the said order sanctioning the scheme has been filed with the Registrar of Companies. In accordance with the order of NCLT, the Company has given effect to the scheme in the Standalone Financial Results using the pooling of interest method under Ind AS 103 - "Business Combinations" and previous periods' figures have been restated to give effect to the scheme.
7. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and accounted for the incremental impact of these changes with the best information available and guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs. 960.70 Lakhs has been disclosed as "Exceptional items" in the Standalone Financial Results for the year ended March 31, 2026.
8. Subsequent to the year end, the Board of Directors of the Company have considered and approved the sale of its entire equity stake aggregating to 50% of the equity share capital of its subsidiary Company "Lumax Jopp Allied Technologies Private Limited" to Jopp Holding GmbH, Germany, subject to completion of customary conditions as per the Share Purchase Agreement amongst the Company, Jopp Holding GmbH and Lumax Jopp Allied Technologies Private Limited. Consequent to the completion of the said transaction, Lumax Jopp Allied Technologies Private Limited will cease to be a Subsidiary of the Company and accordingly, the Company has recognised an impairment loss amounting to Rs. 703.97 Lakhs as "Exceptional items" based on business valuation.
9. The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years ended March 31, 2026 and March 31, 2025 (restated) and the unaudited year to date figures upto the third quarter of the respective financial years which were subject to review by the statutory auditors.
10. The above Standalone Financial Results are available on the Company's website www.lumaxworld.in/lumaxautotech and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

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



Place : Gurugram,
Date : May 29, 2026


D. K. Jain
Chairman
DIN: 00085848




DK JAIN
GROUP

Price Waterhouse Chartered Accountants LLP

Independent Auditor's Report

To the Board of Directors of Lumax Auto Technologies Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying Standalone Annual Financial Results of Lumax Auto Technologies Limited (the "Company") for the year ended March 31, 2026 and the notes that include the Standalone Statement of Assets and Liabilities as on that date and the Standalone Statement of Cash Flows for the year ended on that date, attached herewith, which are included in the accompanying Statement of Standalone Financial Results for the quarter and year ended March 31, 2026 (together referred to as the "Standalone Financial Results") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialed by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income of the Company for the year ended March 31, 2026 and the notes that include the Standalone Statement of Assets and Liabilities and the Standalone Statement of Cash Flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to:
 - a. Note 5 to the Standalone Financial Results regarding the Scheme of Amalgamation (the "Scheme 1") of Lumax Ancillary Limited, wholly-owned subsidiary, (the "Transferor Company 1") with the Company, which has been approved by the National Company Law Tribunal ("NCLT"), New Delhi vide its order dated March 11, 2026; and



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Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

- b. Note 6 to the Standalone Financial Results regarding the Scheme of Amalgamation (the "Scheme 2") of IAC International Automotive India Private Limited, wholly-owned subsidiary, (the "Transferor Company 2") with the Company, which has been approved by the NCLT, New Delhi vide its order dated May 8, 2026.

The Company has accounted for these amalgamations in accordance with Appendix C "Business combinations of entities under common control" of Ind AS 103 "Business Combinations" as specified in the respective schemes approved by NCLT and, accordingly, the comparative financial information for the prior year ended March 31, 2025, have been restated from the beginning of the prior year.

Our opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Standalone Financial Results

5. These Standalone Financial Results have been prepared on the basis of the Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income of the Company and the notes that include the Standalone Statement of Assets and Liabilities and the Standalone Statement of Cash Flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act 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 Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Standalone Financial Results by the Directors of the Company, as aforesaid.
6. In preparing the Standalone Financial Results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.



9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

12. The Standalone Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.



13. The financial information contained in the audited financial statements of IAC International Automotive India Private Limited (the Transferor Company 2 in the Scheme referred to in Note 6 to the financial results) for the financial year ended March 31, 2025 included in the restated comparative financial results of the Company for the year ended March 31, 2025, was audited by other auditor under the Act, whose audit report has been furnished to us by the Company's Management. We have audited the adjustments made by the Management to the prior year figures to arrive at the restated comparative financial information for the prior year ended March 31, 2025. Our opinion is not modified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571DSEKGC5668
Place: Gurugram
Date: May 29, 2026



(Rs. in Lakhs unless otherwise stated)

Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026 Audited (Refer note 11)	31.12.2025 Unaudited	31.03.2025 Audited (Refer note 11)	31.03.2026 Audited	31.03.2025 Audited
1	Income					
	a) Revenue from operations	1,41,693.28	1,27,066.24	1,13,288.42	4,87,033.03	3,63,666.98
	b) Other income	496.91	1,498.98	930.10	4,642.25	5,102.95
	Total Income	1,42,190.19	1,28,565.22	1,14,218.52	4,91,675.28	3,68,769.93
2	Expenses					
	a) Cost of materials consumed	81,199.49	75,511.36	67,039.96	2,81,304.18	2,08,488.94
	b) Purchases of stock-in-trade	8,534.21	8,638.32	7,870.04	32,254.29	28,271.03
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,139.20	(2,120.24)	(1,354.96)	(872.55)	(2,252.07)
	d) Employee benefits expense	16,588.31	15,617.25	13,454.41	61,187.25	47,644.74
	e) Finance costs	3,056.86	2,731.32	2,119.73	10,544.60	7,901.42
	f) Depreciation and amortisation expense	5,178.22	4,756.39	3,712.65	17,906.28	12,862.07
	g) Other expenses	13,910.47	11,829.58	10,615.32	47,309.46	35,037.63
	Total expenses	1,29,606.76	1,16,963.98	1,03,457.15	4,49,633.51	3,37,953.76
3	Profit before exceptional item and tax for the quarter/year (1-2)	12,583.43	11,601.24	10,761.37	42,041.77	30,816.17
4	Exceptional Item (refer note 9)	(45.19)	1,494.84	-	1,449.65	-
5	Profit before tax for the quarter/year (3-4)	12,628.62	10,106.40	10,761.37	40,592.12	30,816.17
6	Income tax expense					
	Current tax	2,869.57	3,204.65	2,688.48	10,910.57	7,965.67
	Deferred tax (credit)/charge	5.89	(3,904.55)	105.62	(4,033.04)	(65.71)
	Total income tax expense	2,875.46	(699.90)	2,794.10	6,877.53	7,899.96
7	Profit for the quarter/year (5-6)	9,753.16	10,806.30	7,967.27	33,714.59	22,916.21
8	Other comprehensive income (net of tax)					
	Item that will not to be reclassified to profit or loss					
	Re-measurement gain/(loss) on defined benefit plans	324.07	(12.83)	28.41	287.59	(22.01)
	Income tax effect	(80.65)	2.88	(4.38)	(71.56)	5.54
	(Loss)/Gain on FVTOCI financial assets	(2,961.00)	876.22	1,088.85	11,133.41	689.59
	Income tax effect	423.42	(125.30)	(227.50)	(1,592.08)	(181.82)
	Other comprehensive income for the quarter/year (net of tax)	(2,294.16)	740.97	885.38	9,757.36	491.30
9	Total comprehensive income for the quarter/year (net of tax) (7+8)	7,459.00	11,547.27	8,852.65	43,471.95	23,407.51
10	Profit attributable to:					
	a) Owners of Lumax Auto Technologies Limited	8,811.51	8,246.81	5,837.91	27,885.68	17,776.90
	b) Non-controlling interest	941.65	2,559.49	2,129.36	5,828.91	5,139.31
	c) Total Profit (a+b)	9,753.16	10,806.30	7,967.27	33,714.59	22,916.21
11	Other comprehensive income attributable to:					
	a) Owners of Lumax Auto Technologies Limited	(2,312.12)	742.08	869.59	9,741.50	478.91
	b) Non-controlling interest	17.96	(1.11)	15.79	15.86	12.39
	c) Total other comprehensive income (a+b)	(2,294.16)	740.97	885.38	9,757.36	491.30
12	Total comprehensive income attributable to: (10+11)					
	a) Owners of Lumax Auto Technologies Limited	6,499.39	8,988.89	6,707.50	37,627.18	18,255.81
	b) Non-controlling interest	959.61	2,558.38	2,145.15	5,844.77	5,151.70
	c) Total comprehensive income (a+b)	7,459.00	11,547.27	8,852.65	43,471.95	23,407.51
13	Paid-up equity share capital (face value of Rs. 2 each)	1,363.15	1,363.15	1,363.15	1,363.15	1,363.15
14	Other equity				1,19,658.42	92,104.88
15	Earnings per share (face value of Rs. 2 each) (not annualised)					
	Basic earnings per equity share (in Rs.)	12.93	12.10	8.57	40.91	26.08
	Diluted earnings per equity share (in Rs.)	12.93	12.10	8.57	40.91	26.08
	Key Standalone Financial Information*					
1	Revenue from operations	1,04,239.19	94,914.44	85,339.32	3,60,548.91	2,87,146.66
2	Profit before tax for the quarter/year	7,478.38	6,934.94	7,391.00	27,309.74	22,766.58
3	Profit for the quarter/year	5,618.72	5,116.93	5,480.31	20,687.70	17,171.10
4	Total comprehensive income for the quarter/year	3,299.09	5,857.39	6,286.43	30,415.60	17,636.73

* On account of merger (refer notes 7 & 8), financial information for quarter and year ended March 31, 2025 and quarter ended December 31, 2025 has been restated



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Consolidated Statement of Assets and Liabilities as at March 31, 2026

(Rs. in Lakhs unless otherwise stated)

Sr. No.	Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
I	ASSETS		
	Non-current assets		
	Property, Plant and Equipment	80,157.12	68,243.60
	Right-of-use assets	21,896.56	12,421.02
	Capital work in progress	6,536.48	6,924.50
	Investment properties	2,165.00	2,228.87
	Goodwill	17,676.53	17,574.96
	Other Intangible assets	29,704.76	31,087.39
	Financial Assets		
	Investments	31,260.95	19,826.01
	Loans	140.84	59.81
	Other financial assets	2,961.02	2,386.85
	Deferred tax assets (net)	6.45	389.97
	Income tax assets (net)	1,297.90	1,610.33
	Other non-current assets	2,714.48	1,595.26
	Total non-current assets (A)	1,96,518.09	1,64,348.57
	Current assets		
	Inventories	41,200.54	36,645.85
	Financial assets		
	Investments	25,207.94	19,139.97
	Trade receivables	1,01,487.77	79,239.94
	Cash and cash equivalents	8,189.15	7,216.57
	Other bank balances	1,169.82	748.35
	Loans	180.30	172.88
	Other financial assets	4,321.17	2,198.26
	Other current assets	15,949.10	14,079.63
	Total current assets (B)	1,97,705.79	1,59,441.45
	Assets classified as held for sale (C)	476.78	121.98
	Total Assets (A+B+C)	3,94,700.66	3,23,912.00
II	EQUITY AND LIABILITIES		
	EQUITY		
	Equity share capital	1,363.15	1,363.15
	Other equity	1,19,658.42	92,104.88
	Equity attributable to equity holders of the parent (A)	1,21,021.57	93,468.03
	Non-controlling interest (B)	26,576.68	35,852.95
	Total Equity (A+B)	1,47,598.25	1,29,320.98
	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	37,569.09	34,146.38
	Lease liabilities	16,810.09	10,942.96
	Employee benefit obligations	796.00	816.00
	Provisions	375.71	298.74
	Deferred tax liabilities (net)	4,091.47	6,353.51
	Total non-current liabilities (C)	59,642.36	52,557.59
	Current liabilities		
	Financial liabilities		
	Borrowings	62,497.27	42,692.13
	Lease liabilities	6,233.59	2,436.20
	Trade payables		
	- total outstanding dues of micro and small enterprises	10,494.32	6,795.18
	- total outstanding dues of other than micro and small enterprises	75,494.59	61,791.04
	Other financial liabilities	9,523.60	9,419.59
	Other current liabilities	17,011.28	14,646.71
	Employee benefit obligations	5,493.05	3,485.08
	Current tax liabilities (net)	712.35	767.50
	Total current liabilities (D)	1,87,460.05	1,42,033.43
	Total Equity and Liabilities (A+B+C+D)	3,94,700.66	3,23,912.00



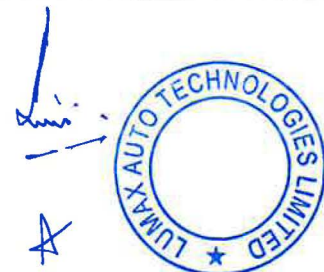
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Consolidated Statement of Cash Flows for the year ended March 31, 2026

(Rs. in Lakhs unless otherwise stated)

Particulars	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
Cash Flow from Operating Activities		
Profit before tax	40,592.12	30,816.17
Adjustment to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	17,906.28	12,862.07
Profit on sale of Property, plant and equipment (net)	(427.24)	(554.77)
Gain on derecognition of Right-of-use assets	(260.66)	-
Dividend Income	(496.29)	(473.84)
Liabilities/provisions no longer required, written back	-	(58.76)
Government grant income	(571.86)	(879.29)
Net impairment losses on financial assets	166.23	113.50
Net impairment losses on inventory	493.74	-
Bad debt written off	8.82	27.24
Advances written off	121.09	25.56
Unrealised exchange loss/ (gain)	145.15	(34.72)
Rental income	(222.73)	(357.78)
Interest income	(595.18)	(429.30)
Finance cost	10,544.60	7,901.42
Gain on investments	(1,789.55)	(2,031.43)
Operating profit before working capital changes	65,614.52	46,926.07
Movements in working capital:		
(Increase) in trade receivables	(22,398.97)	(16,965.52)
(Increase)/Decrease in other financial assets	(2,801.64)	1,284.38
(Increase) in other assets	(2,038.26)	(2,664.33)
(Increase) in inventories	(5,048.43)	(8,632.07)
Increase in trade payables	17,233.63	16,839.54
Increase in other financial liabilities	918.14	794.10
Increase/(Decrease) in other current liabilities and provisions	5,190.13	(1,108.18)
Cash generated from operations	56,669.12	36,473.99
Direct taxes paid	(10,653.29)	(7,424.56)
Net cash generated from operating activities (A)	46,015.83	29,049.43
Cash flow from investing activities		
Purchase of Property, plant and equipment and intangible assets (including capital work in progress and capital advances)	(24,753.91)	(18,027.93)
Proceeds from sale of property, plant and equipment	145.79	790.35
Payment for acquisition of subsidiary (net of cash acquired)	-	(15,119.58)
Dividend received	496.29	473.84
Purchase of current investments	(67,979.98)	(50,809.84)
Sale of current investments	63,366.13	58,839.46
Purchase of non-current investments	-	(3,515.10)
Investment in bank deposits	(3,194.73)	(620.38)
Redemption of bank deposits	3,080.64	5,520.55
Rent received	222.73	357.78
Interest received	569.28	500.94
Net cash used in investing activities (B)	(28,047.76)	(21,609.91)
Cash flow from financing activities		
Proceeds from long term borrowings	30,437.41	45,528.16
Repayment of long term borrowings	(21,161.85)	(40,982.84)
Payment for acquisition of Non-controlling interest	(22,095.76)	-
Proceeds from short term borrowings (net)	13,556.59	3,782.42
Dividend paid	(4,660.79)	(3,970.89)
Interest paid	(10,282.37)	(7,632.94)
Payment of principal portion of lease liabilities	(2,788.72)	(2,049.41)
Net cash used in financing activities (C)	(16,995.49)	(5,325.50)
Net increase in cash and cash equivalents (A+B+C)	972.58	2,114.02
Cash and cash equivalents at the beginning of the year	7,216.57	5,102.55
Cash and cash equivalents at the end of the year	8,189.15	7,216.57
Non-cash financing and investing activities		
Acquisition of Right-of-use assets	14,070.79	2,398.10
Components of cash and cash equivalents		
Cash on hand	11.22	13.32
Balance with banks		
- In current accounts	7,587.25	6,446.31
- In EEFC accounts	113.57	107.50
- In Deposits with original maturity of 3 months or less	477.11	649.44
Total cash and cash equivalents	8,189.15	7,216.57



Notes:

1. The above Consolidated Financial Results of Lumax Auto Technologies Limited ("the Holding 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 May 29, 2026.
2. The Consolidated Financial Results include the results of the following entities namely, Parent Company: Lumax Auto Technologies Limited (including Lumax Ancillary Limited and IAC International Automotive India Private Limited - Refer Notes 7 and 8 below) ; Subsidiaries: (a) Lumax Mannoh Allied Technologies Limited (b) Lumax Comaglia Auto Technologies Private Limited (c) Lumax Alps Alpine India Private Limited (d) Lumax Ituran Telematics Private Limited (e) Lumax Jopp Allied Technologies Private Limited (f) Lumax FAE Technologies Private Limited (g) Lumax Yokowo Technologies Private Limited (h) Lumax Management Services Private Limited (i) Lumax Autocomp Private Limited (j) Lumax Auto Solutions Private Limited (k) Lumax Greenfuel Energy Solutions Private Limited (formerly known as Lumax Resources Private Limited (refer note 6 below)).
3. These Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles of Ind AS as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted. The said Consolidated Financial Results represent the results of the Group which have been prepared in accordance with Ind AS 110 "Consolidated Financial Statements"
4. The Group's business activity falls within a single business segment i.e. manufacturing and trading of automotive components. Based on the information reported to the Chief Operating Decision Maker ("CODM") for the purpose of resource allocation and assessment of performance, there are no reportable segments in accordance with requirement of Ind AS 108 on 'Operating Segment' notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended. Further, the operations of the Group are domiciled in India and therefore there are no reportable geographical segment.
5. The Board of Directors of the Holding Company have recommended a dividend of Rs. 5.50/- per equity share for the financial year ended March 31, 2026 subject to shareholder's approval in the forthcoming annual general meeting.
6. The Scheme of Arrangement for Amalgamation between Greenfuel Energy Solutions Private Limited (Transferor Company, a step-down subsidiary of the Holding Company) and Lumax Resources Private Limited (Transferee Company, wholly owned subsidiary of the Holding Company) with the appointed date as November 26, 2024, has been approved by the Hon'ble NCLT and the certified true copy of the Scheme was filed with the Registrar of Companies during the current quarter. Consequently, the adjustment in deferred tax has been done in the quarter ended December 31, 2025. Further, Greenfuel Energy Solutions Private Limited was acquired on November 26, 2024. Accordingly, results for the year ended March 31, 2026 are not comparable with the corresponding year ended March 31, 2025.
7. The Board of Directors of the Holding Company in its meeting held held on May 27, 2024, had approved the Scheme of Amalgamation ("Scheme") for merger of its Wholly Owned Subsidiary Company "Lumax Ancillary Limited" (Transferor Company 1) with the Company with the Appointed date as April 01, 2024. During the current year, the Holding Company has received requisite approvals and the scheme has been sanctioned by the Hon'ble National Company Law Tribunal (NCLT). The Certified true copy of the said order sanctioning the scheme has been filed with the Registrar of Companies. There is no impact of the said merger on the Consolidated Financial Results.
8. The Board of Directors of the Holding Company in its meeting held on November 08, 2025, had approved the Scheme of Amalgamation ("Scheme") for merger of its Wholly Owned Subsidiary Company "IAC International Automotive India Private Limited" (Transferor Company 2) with the Holding Company with Appointed date as October 01, 2025. Subsequent to the year end, the Holding Company has received requisite approvals and the scheme has been sanctioned by the Hon'ble National Company Law Tribunal (NCLT). The Certified true copy of the said order sanctioning the scheme has been filed with the Registrar of Companies. There is no impact of the said merger on the Consolidated Financial Results.
9. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and accounted for the incremental impact of these changes with the best information available and guidance provided by the Institute of Chartered Accountants of India. The impact of the above change amounting to Rs. 1,449.65 Lakhs has been disclosed as "Exceptional item" in the Consolidated Financial Results for the year ended March 31, 2026.
10. Subsequent to the year end, the Board of Directors of the Holding Company have considered and approved the sale of its entire equity stake aggregating to 50% of the equity share capital of its subsidiary Company "Lumax Jopp Allied Technologies Private Limited" to Jopp Holding GmbH, Germany, subject to completion of customary conditions as per the Share Purchase Agreement amongst the Holding Company, Jopp Holding GmbH and Lumax Jopp Allied Technologies Private Limited. Consequent to the completion of the said transaction, Lumax Jopp Allied Technologies Private Limited will cease to be a Subsidiary of the Holding Company. The said transaction does not reflect conditions existing at the balance sheet date and accordingly has no impact on the consolidated financial results.
11. The figures for the quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years ended March 31, 2026 and March 31, 2025 and the unaudited year to date figures upto the third quarter of the respective financial years which were subject to review by the statutory auditors.
12. The above Consolidated Financial Results are available on the Company's website www.lumaxworld.in/lumaxautotech and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

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




D. K. Jain
Chairman
DIN: 00085848




DK JAIN
GROUP

Place : Gurugram
Date : May 29, 2026

Price Waterhouse Chartered Accountants LLP

Independent Auditor's Report

To the Board of Directors of Lumax Auto Technologies Limited

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying Consolidated Annual Financial Results of Lumax Auto Technologies Limited (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), (refer note 2 to the Consolidated Annual Financial Results) for the year ended March 31, 2026 and the notes that include the Consolidated Statement of Assets and Liabilities as on that date and the Consolidated Statement of Cash Flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026' (the "Consolidated Financial Results") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialed by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid Consolidated Financial Results:
 - (i) include the annual financial results of the following entities:

S. No.	Name of the entity
1	Lumax Auto Technologies Limited, the Holding Company
	Subsidiary Companies
2	Lumax Ancillary Limited*
3	IAC International Automotive India Private Limited*
4	Lumax Mannoh Allied Technologies Limited
5	Lumax Cornaglia Auto Technologies Private Limited
6	Lumax Greenfuel Energy Solutions Private Limited (formerly known as Lumax Resources Private Limited)
7	Lumax Alps Alpine India Private Limited
8	Lumax Yokowo Technologies Private Limited
9	Lumax FAE Technologies Private Limited
10	Lumax Ituran Telematics Private Limited
11	Lumax JOPP Allied Technologies Private Limited
12	Lumax Management Services Private Limited
13	Lumax Autocomp Private Limited
14	Lumax Auto Solutions Private Limited

*merged with Holding Company

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and



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T: +91 (124) 6169910

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N50016 (ICAI registration number before conversion was 012754N)

- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income of the Group, for the year ended March 31, 2026 and the notes that include the Consolidated Statement of Assets and Liabilities and the Consolidated Statement of Cash Flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

4. These Consolidated Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income of the Group and the notes that include the Consolidated Statement of Assets and Liabilities and the Consolidated Statement of Cash Flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.
5. In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance of the Holding Company with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

12. The financial statements of 8 subsidiaries included in the Consolidated Financial Results, reflect total assets of Rs. 38,985.73 lakhs and net assets of Rs. 13,307.51 lakhs as at March 31, 2026, total revenues of Rs. 35,438.62 lakhs, total net profit after tax of Rs. 1,037.45 lakhs, and total comprehensive income of Rs. 1,034.43 lakhs for the for the year ended March 31, 2026 and cash flows (net) of Rs. (220.60) lakhs for the year ended March 31, 2026, as considered in the Consolidated Financial Results. The financial statements of these subsidiaries have been audited by other auditors whose reports have been furnished to us by the Holding Company's Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 11 above.
13. Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Board of Directors.
14. The Consolidated Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Price Waterhouse Chartered Accountants LLP
Firm Registration Number: 012754N/N500016



Anurag Khandelwal
Partner
Membership Number: 078571

UDIN: 26078571BKWFUM4537
Place: Gurugram
Date: May 29, 2026

LATL:CS:BM:2026-27

Date: May 29, 2026

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

Subject: Declaration in terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

In terms of the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that Price Waterhouse Chartered Accountants LLP, Statutory Auditors of the Company have provided the Audit Reports with Unmodified Opinion for the Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended March 31, 2026.

You are requested to kindly take the same in your records.

Thanking You,

Yours faithfully,

Thanking you,

For **Lumax Auto Technologies Limited**



Ankit Thakral
Chief Financial Officer



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Annexure-B

Disclosure as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 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	Mr. Deepak Jain
b) Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Change in designation, as recommended by the Nomination and Remuneration Committee, from Non-Executive Director to Vice Chairman (Non-Executive), w.e.f. May 29, 2026, of the Company.
c) Date of appointment/ re-appointment/ cessation (as applicable) & term of appointment/re-appointment;	Not Applicable, as the proposal is only to change the designation of Mr. Deepak Jain.
d) Brief profile (in case of appointment);	Not Applicable, as the proposal is only to change the designation of Mr. Deepak Jain.
e) Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable, as the proposal is only to change the designation of Mr. Deepak Jain.



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Annexure-C

Disclosure as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 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 the target entity, details in brief such as size, turnover etc.;	<p>Name: Lumax FAE Technologies Private Limited (LFAE) is a subsidiary of the Company. The Company holds 84.03% equity shares in LFAE and the remaining 15.97% equity shares are held by Francisco Albero S.A.U. (FAE), Spain.</p> <p>LFAE is a well-established components supplier of oxygen (O₂) sensors to key automotive OEMs in India.</p> <p>After this acquisition, LFAE will become wholly owned subsidiary of the Company. However, FAE, Spain will continue to provide technical support to LFAE. Furthermore, FAE will continue to permit use of “FAE” in the name of LFAE for a mutually agreed period.</p> <p>Details for FY 2025-26: Net Worth: Rs. 1,542.70 Lakhs Profit/ (Loss) After Tax: Rs. 382.88 Lakhs Turnover: Rs. 7,701.85 Lakhs</p>
b) Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	<p>Mr. Deepak Jain and Mr. Anmol Jain are the Promoters of the Company and Mr. Anmol Jain is on the Board of LFAE. Further, Mr. Sanjay Mehta, Non-executive Director, Mr. Vikas Marwah, Chief Executive Officer (CEO) of the Company, are also Directors on the Board of LFAE and Mr. Pankaj Mahendru, Company Secretary of the Company is also the Company Secretary of LFAE.</p> <p>The Proposed Acquisition will be undertaken at arm’s length.</p>
c) Industry to which the entity being acquired belongs;	Automotive Components.
d) Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	Consequent to the acquisition, LFAE will be a 100% subsidiary of the Company. FAE will continue to provide technical support to LFAE. There will be no change in the day-to-day business and operations of LFAE.

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e) Brief details of any governmental or regulatory approvals required for the acquisition;	N.A.
f) Indicative time period for completion of the acquisition;	By June 30, 2026, subject to completion of customary conditions precedent as agreed between the Company and LFAE.
g) Consideration - whether cash consideration or share swap or any other form and details of the same;	Cash consideration
h) Cost of acquisition and/or the price at which the shares are acquired;	Equity value for 15.97 % Shareholding in LFAE is INR 1,91,78,580 (Rupees One crore Ninety-One Lakhs Seventy-Eight Thousand Five Hundred Eighty Only).
i) Percentage of shareholding / control acquired and / or number of shares acquired;	15.97 % (19,17,858 Equity Shares) shareholding in LFAE on a fully diluted basis.
j) brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	<p>Lumax FAE Technologies Private Limited was incorporated on July 31, 2017 for the purpose of development, manufacture and supply of the Products namely oxygen (O2) sensors composed by a cable group provided by Lumax and a sensor group provided by FAE. The Company is having its registered office situated in New Delhi. The Company and FAE held 51:49 percent shareholding respectively in LFAE.</p> <p>Over the period of time, the Company increased its stake in LFAE from 51% to present 84.03% of the total paid up share capital of LFAE.</p> <p>The turnover/revenue of LFAE for the previous three financial years is as set out below:</p> <p>FY 2025-26: INR 7,701.85 Lakhs FY 2024-25: INR 1,108.14 Lakhs FY 2023-24: INR 255 Lakhs</p> <p>Country in which the acquired entity has presence: India</p>

Sauki Mahender



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Annexure-D

Disclosure as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 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 the target entity, details in brief such as size, turnover etc.;	<p>Name: Lumax Yokowo Technologies Private Limited (LYTPL)</p> <p>Investment Amount: Proposed to invest upto Rs. 3 crores (approx.)</p> <p>Details for FY 2025-26: Net Worth: Rs. 482.68 Lakhs Profit/ (Loss) After Tax: Rs. (300.76) Lakhs Turnover: Rs. 4,173.97 Lakhs</p>
b) Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	<p>Yes. The Company holds 50% equity share capital in LYTPL.</p> <p>The Transaction will be on arm’s length basis.</p>
c) Industry to which the entity being acquired belongs;	Automotive Components.
d) Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The current investment will have no major impact on the Company and is being done to support the Capex requirements for new projects of LYTPL.
e) Brief details of any governmental or regulatory approvals required for the acquisition;	N.A.
f) Indicative time period for completion of the acquisition;	3 Months (approx.)
g) Consideration - whether cash consideration or share swap or any other form and details of the same;	Cash consideration
h) Cost of acquisition and/or the price at which the shares are acquired;	Upto Rs. Three Crores (approx.)
i) Percentage of shareholding control acquired and number of shares acquired;	The Company holds 50% of the Equity Share Capital of LYTPL.

<p>j) Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);</p>	<p>LYTPL was incorporated on February 20, 2020 and is having its registered office situated in New Delhi and is inter-alia engaged in the business of manufacturing of antennas and vehicle communication products. LYTPL has its manufacturing facility located at Gurugram.</p> <p>Date of Incorporation: February 20, 2020</p> <p>The turnover/revenue of LYTPL for the previous three financial years is as set out below:</p> <p>FY 2025-26: INR 4,173.97 Lakhs FY 2024-25: INR 2,128.66 Lakhs FY 2023-24: INR 1,103.84 Lakhs</p> <p>Country in which the acquired entity has presence: India</p>
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Ranjeet Mahendra



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Annexure-E

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Particulars	Disclosure
a) Name of Party for which such guarantees or indemnity or surety was given;	Lumax Alps Alpine India Private Limited (LAAIPL).
b) Whether the promoter/ promoter 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"	The Company holds 50% equity share capital in LAAIPL. 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 / Letter of Comfort/ Post Dated Cheques (PDCs) in favour of Banks/ Financial Institutions/ Non-Banking Financial Companies (NBFCs) with respect to loan to be availed by LAAIPL up to a maximum amount of Rs. 36 Crores.
d) Impact of such guarantees or indemnity or surety on listed entity.	There is no foreseeable impact of issuing the Corporate Guarantee/Letter of Comfort/Post Dated Cheques (PDCs) on the Company as the loan, being availed by LAAIPL, is required to meet its Capex and working capital requirements.




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Annexure-F

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Particulars	Disclosure
a) Name of Party for which such guarantees or indemnity or surety was given;	Channel Partners of the Company who avail credit facility under the Channel Financing Facility from ICICI Bank Limited
b) Whether the promoter/ promoter 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"	The Promoter/ Promoter Group companies do not have any interest in the proposed transaction.
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;	<p>The Company will provide First Loss Deficiency Guarantee to ICICI Bank Limited with respect to a tenor-based line of credit in the nature of overdraft to be provided to the dealers/distributors of the Company for being utilised exclusively for payments to the Company for purchase of goods by the dealers/distributors of the Company ("Channel Financing Facility") from ICICI Bank Limited.</p> <p>The said facility will be secured by First Loss Deficiency Guarantee (FLDG) to be given by the Company to the extent of 20% of the program level. The said guarantee will be within the limits prescribed under Section 186 of the Companies Act, 2013.</p>
d) Impact of such guarantees or indemnity or surety on listed entity.	There is no foreseeable adverse impact on the Company from availing the channel financing facility (tenor-based line of credit in the nature of an overdraft) from ICICI Bank Limited for payments made by the Company's dealers/distributors towards purchase of goods. The facility is intended to facilitate timely payments, improve liquidity for dealers/distributors, and support smooth business operations without affecting the Company's financial position or cash flows.

Prateek Mahender



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Annexure-G

Disclosure as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 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	Disclosure
a) Name of Auditors	M/s Grant Thornton Bharat LLP	M/s Jitender, Navneet & Co., Cost Accountants
b) Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Re-appointment as the Internal Auditors of the Company for the Financial Year 2026-27.	Re-appointment as the Cost Auditors of the Company for the Financial Year 2026-27.
c) Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/reappointment;	May 29, 2026	May 29, 2026
d) Brief profile (in case of appointment);	<p>Grant Thornton (GT) is one of the top professional firms. It is having 18 offices in India and a member firm of Grant Thornton International.</p> <p>GT provides its services in the areas of Tax, Regulatory & Finance, Consulting, ESG and Risk Consulting, Transformation Consulting, Deals Consulting, Global Delivery and Assurance, Internal Audit, Internal Financial Controls and Controls Advisory.</p>	<p>Jitender, Navneet & Co., Cost Accountants having experience of more than 23 years in the field of Costing System Installations, Cost Audits, Inventory Valuations, GST Consulting/Advisory/ Litigation, Labour Codes-Advisory Services (Cost Benefit Analysis / Transition / Compliances), ERP Reviews for Costing related Modules, Internal Audits, Consultancy on Insolvency and Bankruptcy Code, Assets Valuations & Physical Verifications.</p>
e) Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable	Not Applicable

Ranjeet Malhotra



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