

## Lumax Auto Technologies Limited Regd. Office: Plot No. 70, Sector 10, PCNTDA, Bhosari, Pune-411026



Regd. Office: Plot No. 70, Sector 10, PCNTDA, Bhosari, Pune-411026 Website:www.lumaxautotech.com Tel: 020 66304604, 66304617 Email: shares@lumaxmail.com, CIN: L31909MH1981PLC025519

(Rs. in Lacs unless otherwise stated)

	Statement of Standalone unaudited financial res	ulto for the H	olf waar and i	Quarter anda	d Contombor	(Rs. in Lacs unless otherwise s			
	Statement of Standarone unaudited infancial res		Quarter endec		-	Half year ended			
Sr. No.	Particulars	30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	Year ended 31.03.201 (Audited		
1	Income from operations								
	(a) Revenue from operations	22,128.83	20,174.13	13,402.06	42,302.96	25,791.15	60,750.7		
	(b) Other income	1,460.80	275.85	848.49	1,736.65	1,150.20	1,499.4		
	Total Revenue	23,589.63	20,449.98	14,250.55	44,039.61	26,941.35	62,250.2		
•	F								
2	Expenses (a) Cost of materials consumed	12,240.24	11,243.88	6,487.84	23,484.12	11,921.94	29,398.2		
	(b) Purchases of trade goods	3,664.48	2,989.54	3,151.82	6,654.02	5,445.24	12,641.		
	(c) Changes in inventories of finished goods, work-in-progress	(67.65)	· ·	(244.19)	(143.03)	(180.48)	(519.4		
	and trade goods	, ,	,	,	` ′	,	•		
	(d) Excise duty on sales	-	-	(1.72)	-	1,157.49	1,157.4		
	(e) Employee benefits expense	2,031.17	1,849.02	1,310.54	3,880.19	2,564.69	5,660.		
	(f) Finance Cost	108.37	72.83	50.21	181.20	122.84	269.		
	<ul><li>(g) Depreciation and amortisation expense</li><li>(h) Other expenses</li></ul>	356.70 2,798.24	347.07 2,545.86	324.15 1,648.14	703.77 5,344.10	643.60 3,259.59	1,332. 8,026.		
	Total expenses	21,131.55	18,972.82	12,726.79	40,104.37	24,934.91	57,966.		
3	Profit before exceptional items and tax ( 1- 2)	2,458.08	1,477.16	1,523.76	3,935.24	2,006.44	4,283.		
4	Exceptional Items	-, 100100	-	-	-	-,000	(227.		
5	Profit before tax (3+4)	2,458.08	1,477.16	1,523.76	3,935.24	2,006.44	4,056.		
6	Tax Expenses								
	Current Tax	384.23	470.89	323.05	855.12	472.63	1,132.		
	Adjustment of tax relating to earlier periods	20.53	-	10.95	20.53	9.87	(1.		
	Deferred Tax	16.69	43.37	(43.39)	60.06	(43.66)	3.		
7	Net Profit for the period/ year (5 - 6)	2,036.63	962.90	1,233.15	2,999.53	1,567.60	2,921		
8	Other Comprehensive Income (net of taxes)								
0	Items that will not be reclassified to profit or loss								
	(i) Re-measurement gain/(loss) on defined benefits plans	11.65	11.65		23.29		46		
	Income tax effect	(4.07)		_	(8.14)	_	(16		
	(ii) Gain/(loss) on fair value of investments	(310.01)	(909.30)	(969.15)	(1,219.31)		4,232		
	Income tax effect	45.23	96.80	-	142.03	(	(202		
		(257.20)	(804.92)	(969.15)	(1,062.13)	(727.65)	4,060		
9	Total Comprehensive Income for the period [comprising Net Profit for the period/ year and other Comprehensive Income	1,779.43	157.98	264.00	1,937.40	839.95	6,981		
	(7 + 8)								
10	Earning per share (refer note 6): Basic & Diluted ( in Rs.)	2.99	1.41	1.81	4.40	2.30	4.		
	Face value per share (in Rs.)	2.00	2.00	2.00	2.00	2.00	2.		
ındalo	ne Statement of Assets and Liabilities as on September 30	, 2018				A4 T	A 4		
r. No.						As at	As at		
	Doutioulous					30.09.2018 L	31.03.201		
	Particulars					30.09.2018 (Unaudited)			
I	Particulars ASSETS								
I									
ı	ASSETS						(Audited)		
1	ASSETS Non-current assets					(Unaudited)	(Audited)		
I	ASSETS Non-current assets Property, Plant and Equipment					(Unaudited) 14,000.79	(Audited 13,917 259		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress					(Unaudited) 14,000.79 568.90	(Audited 13,917 259 98		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets					(Unaudited) 14,000.79 568.90 113.39	(Audited 13,917 259 98		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity					(Unaudited) 14,000.79 568.90 113.39 3,263.45	(Audited 13,917 259 98		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29	(Audited) 13,917 259 98 1,630		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83	(Audited) 13,917 259 98 1,630		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36	13,917 259 98 1,630		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91	(Audited 13,917 259 98 1,630 11,474 178 467		
ı	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A)					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36	(Audited 13,917 259 98 1,630 11,474 178 467		
ı	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92	13,917 259 98 1,630 11,474 178 467 28,027		
ı	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91	13,917 259 98 1,630 11,474 178 467 28,027		
1	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95	13,917 259 98 1,630 11,474 178 467 28,027		
ı	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56	13,917 259 98 1,630 11,474 178 467 28,027		
1	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03	13,917 259 98 1,630 11,474 178 467 28,027 4,308		
1	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables Cash and bank balances					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03 250.25	13,917 259 98 1,630 11,474 178 467 28,027 4,308 44 16,651 817		
ı	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables Cash and bank balances Other bank balances					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03 250.25 12.15	13,917 259 98 1,630 11,474 178 467 28,027 4,308 44 16,651 817 12		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables Cash and bank balances Other bank balances Other financial assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03 250.25 12.15 69.08	13,917 259 98 1,630 11,474 178 467 28,027 4,308 44 16,651 817 12		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables Cash and bank balances Other bank balances Other financial assets Other current assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03 250.25 12.15 69.08 629.02	13,917 259 98 1,630 11,474 178 467 28,027 4,308 44 16,651 817 12 59 905		
I	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables Cash and bank balances Other bank balances Other financial assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03 250.25 12.15 69.08	31.03.2013 (Audited) 13,917 259 98 1,630 11,474 178 467 28,027 4,308 44 16,651 817 12 59 905 22,799		
1	ASSETS Non-current assets Property, Plant and Equipment Capital work-in-progress Intangible assets Investment in subsidiaries and a Jointly controlled entity Income tax assets(net) Financial assets Investments Other financial assets Other non-current assets Sub-Total Non-Current assets (A) Current assets Inventories Financial Assets Loans Trade receivables Cash and bank balances Other bank balances Other financial assets Other current assets					(Unaudited)  14,000.79 568.90 113.39 3,263.45 76.29  10,254.83 275.36 636.91 29,189.92  5,209.95  47.56 20,119.03 250.25 12.15 69.08 629.02	13,917 259 98 1,630 11,474 178 467 28,027 4,308 44 16,651 817 12 59 905		

Sr. No.	Particulars	<b>As at</b> 30.09.2018 (unaudited)	<b>As at</b> 31.03.2018 (audited)
II.	EQUITY AND LIABILITIES		
	Shareholders' funds		
	Share capital	1,363.15	1,363.15
	Other equity	25,004.34	24,476.96
	Equity attributable to equity holders (A)	26,367.49	25,840.11
	Non-current liabilities		
	Financial liabilities		
	Borrowings	44.62	36.07
	Deferred tax liabilities (net)	975.03	1,048.85
	Sub-total non-current liabilities (B)	1,019.65	1,084.92
	Current liabilities		
	Financial Liabilities		
	Borrowings	2,250.78	-
	Trade payables		
	- total outstanding dues of micro and small enterprises	1,500.09	811.63
	- total outstanding dues of creditors other than micro and small enterprises	19,834.29	18,006.28
	Other current financial liabilities	1,988.68	2,468.49
	Provisions	421.33	349.27
	Other current liabilities	2,144.65	2,192.92
	Current Tax Liabilities (Net)	-	73.11
	Sub-total current liabilities (C)	28,139.82	23,901.70
	Total Equity and Liabilities (A+B+C)	55,526.96	50,826.73

## Notes:

- 1. These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and / or any Statutory Modifications and / or Re-enactment thereof.
- The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2018. The Statutory
  Auditors of the Company have conducted Limited Review of these Financial Results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
  Regulations, 2015.
- 3. According to the requirements of the Ind-AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Revenue for quarter ended and half year ended September 30, 2017 and year ended March 31, 2018 were reported inclusive of Excise Duty. The Government of India had implemented Goods and Services Tax ("GST") from July 01, 2017 replacing Excise Duty, Service Tax and various other indirect taxes. As per Ind-AS 115, the Revenue for the half year ended September 30, 2018 and quarter ended June 30, 2018 and September 30, 2018, are reported net of GST. The following additional information is being provided to facilitate such understanding:

(Rs. in lacs)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	22,128.83	20,174.13	13,402.06	42,302.96	25,791.15	60,750.77
Less : excise duty	-	-	1.72	-	(1,157.49)	(1,157.49)
Revenue from Operations (net of excise duty)	22,128.83	20,174.13	13,403.78	42,302.96	24,633.66	59,593.28

- 4. The Ind-AS 115 " Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after April 01, 2018 and has replaced existing Ind-AS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earning as at April 01, 2018. Also the application of Ind-AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the Financial Results for the Quarter ended September 30, 2018.
- 5. The Company's business activity falls within a single business segment i.e. manufacturing and trading of Automotive Components and therefore, segment reporting in terms of Ind-AS 108 on Segmental Reporting is not applicable.
- 6. During the half year ended, the Company has sub-divided its Equity Share Capital from Rs. 10/- per Equity Share to Rs. 2/- per Equity Share. Resulting to this, Equity Share Capital of the Company stood at Rs. 13,63,15,410 divided into 6,81,57,705 Equity Shares of Rs. 2/- each as on September 30, 2018. The earning per share of comparative period / year is reinstated accordingly.
- 7. The above financial results are available on the Company's website www.lumaxautotech.com and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

For and on behalf of Board of Directors

Place : New Delhi
Date : November 12, 2018
Chairman



## **Lumax Auto Technologies Limited**

Regd. Office: Plot No. 70, Sector 10, PCNTDA, Bhosari, Pune - 411026 Website:www.lumaxautotech.com Tel: 020 66304604, 66304617 Email: shares@lumaxmail.com, CIN: L31909MH1981PLC025519



(Rs. in Lacs unless otherwise stated)

	Statement of Consolidated unaudited financial results for the Half year and Quarter ended September 30, 2018							
			Quarter ended		Half yea	r ended	Year ended	
Sr. No.	Particulars	30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)	
1	Income from operations							
	(a) Revenue from operations (b) Other income	36,775.85 508.08	33,298.99 326.74	26,761.84 299.61	70,074.84 834.82	52,936.66 583.88	1,13,851.32 1,524.30	
	Total Revenue	37,283.93	33,625.73	27,061.45	70,909.66	<b>53,520.54</b>	1,15,375.62	
	Expenses	24 500 00	10.077.06	45 070 47	44 577 76	20,020,20	65 657 F0	
	(a) Cost of materials consumed     (b) Purchases of trade goods	21,599.80 3,664.48	19,977.96 2,989.54	15,873.17 3,187.49	41,577.76 6,654.02	29,828.38 5,521.04	65,657.58 12,761.09	
	(c) Changes in inventories of finished goods, work-in-progress	(130.99)	(127.86)	(170.47)	(258.85)	(182.38)	(604.62)	
	and trade goods (d) Excise duty on sales	_	_	(1.72)	_	2,669.95	2,704.23	
	(e) Employee benefits expense	3,744.46	3,423.08	2,714.83	7,167.54	5,305.10	11,100.44	
	(f) Finance Cost     (g) Depreciation and amortisation expense	115.60 677.02	77.32 657.46	55.98 613.85	192.92 1,334.48	134.96 1,218.88	281.27 2,525.76	
	(h) Other expenses	4,367.44	3,694.78	2,633.03	8,062.22	5,251.53	12,074.90	
	Total expenses Profit before exceptional items and tax ( 1- 2)	34,037.81 3,246.12	30,692.28 2,933.45	24,906.16 2,155.29	64,730.09 6,179.57	49,747.46 3,773.08	1,06,500.65 8,874.97	
4	Share of profit / (loss) of jointly controlled entities (profit/(loss) after tax)	(4.66)	(8.47)	44.74	(13.13)	160.24	(61.53)	
	Profit before exceptional items and tax (3 + 4) Exceptional Items	<b>3,241.46</b> (529.08)	2,924.98	2,200.03	<b>6,166.44</b> (529.08)	3,933.32	<b>8,813.44</b> (227.50)	
7	Profit before tax (5+6)	2,712.38	2,924.98	2,200.03	5,637.36	3,933.32	8,585.94	
	Tax Expenses Current Tax	997.20	934.22	785.41	1,931.42	1,330.26	2,827.75	
	Adjustment of tax relating to earlier periods	6.42	-	9.87	6.42	9.87	(15.35)	
	Deferred Tax  Net Profit for the period/ year (7-8)	(65.39) <b>1,774.15</b>	41.14 <b>1,949.62</b>	(94.44) <b>1,499.19</b>	(24.25) <b>3,723.77</b>	(74.50) <b>2,667.69</b>	62.31 <b>5,711.23</b>	
	Other Comprehensive Income (net of taxes) Items that will not be reclassified to profit or loss	,,,,,,,,,,,	1,0 10102	1,100110	c,. 20	2,001100	5,11126	
	(i) Re-measurement gain/(loss) on defined benefits plans Income tax effect	10.53	7.96 (4.37)	(11.24) 3.88	18.49	6.99	36.39 (13.60)	
	income tax effect (ii) Gain/(loss) on fair value of investments	(2.52) (306.61)	(4.37) (905.19)	3.88 (968.16)	(6.89) (1,211.80)	(2.43) (722.39)	(13.60) 4,247.39	
	Income tax effect	43.92	95.49	(0.34)	139.41	(1.82)	(207.91)	
	Total Comprehensive Income for the period / year [comprising Net	(254.68)	(806.11)	(975.86)	(1,060.79)	(719.65)	4,062.27	
12	Profit for the period/ year and other Comprehensive Income (9+10) Profit attributable to:	1,519.47	1,143.51	523.33	2,662.98	1,948.04	9,773.50	
	a) Owners of Lumax Auto Technologies Limited     b) Non- controlling interests	1,823.98 (49.83)	1,805.67 143.95	1,333.13 166.06	3,629.65 94.12	2,249.75 417.94	4,874.37 836.86	
	Other comprehensive income attributable to: a) Owners of Lumax Auto Technologies Limited b) Non- controlling interests	(256.46) 1.78	(806.03) (0.08)		(1,062.49) 1.70	(721.68) 2.03	4,059.02 3.25	
	Total comprehensive income attributable to:							
	a) Owners of Lumax Auto Technologies Limited     b) Non- controlling interests	1,567.52 (48.05)	999.64 143.87	357.58 165.75	2,567.16 95.82	1,528.07 419.97	8,933.39 840.11	
	Earning per share (refer note 6 below) :							
	Basic & Diluted ( in Rs.) Face value per share ( in Rs.)	2.68 2.00	2.65 2.00	1.96 2.00	5.33 2.00	3.30 2.00	7.15 2.00	
	Key Standalone Financial Information							
	Revenue from Operations Profit Before Tax	22,128.83 2,458.08	20,174.13 1,477.16	13,402.06 1,523.76	42,302.96 3,935.24	25,791.15 2,006.44	60,750.77 4,056.01	
3	Total Comprehensive Income for the period	1,779.43	157.98	264.00	1,937.40	839.95	6,981.90	
Conso	l lidated Statement of Assets and Liabilities as on September	30, 2018						
S. No.	Particulars	•				As at	As at	
						30.09.2018 (Unaudited)	31.03.2018 (Audited)	
	ASSETS					(Griddened)	(Fidultod)	
	Non-current assets							
	Property, Plant and Equipment					24,999.55	25,150.88	
	Capital work-in-progress Investment property					3,421.10 1,901.96	1,197.87 1,930.74	
	Goodwill					16.64	1,930.74	
	Other Intangible assets					228.11	233.18	
	Investment in jointly controlled entities					53.84	724.30	
	Financial Assets Investments					10,795.68	12,007.48	
	Other financial assets					482.03	338.79	
	Income Tax Assets (net)					148.91	312.43	
	Other non-current assets Deferred tax assets (net)					1,555.14 203.91	1,052.45 137.11	
	Sub-Total Non-Current assets (A)					43,806.87	43,101.87	
	Current assets Inventories					9,223.08	7,802.38	
	Financial Assets					70.0=	00.11	
	Loans Investments					72.07 2,331.60	62.41 1,477.10	
	Trade receivables					35,137.21	28,057.42	
	Cash and bank balances					1,822.03	2,234.09	
	Other bank balances					2,047.55	1,637.98	
	Other financial assets Other current assets					110.54 1,756.28	99.31 1,431.77	
	Sub-Total Current assets (B)					52,500.36	42,802.46	
	Total Assets (A+B)					96,307.23	85,904.33	

S. No.	Particulars	<b>As at</b> 30.09.2018	<b>As at</b> 31.03.2018
		(Unaudited)	(Audited)
П	EQUITY AND LIABILITIES		
	Shareholders' funds		
	Share capital	1,363.15	1,363.15
	Other equity	44,381.34	43,755.49
	Equity attributable to equity holders of the parent (A)	45,744.49	45,118.64
	Non-controlling interests (B)	3,809.10	3,028.25
	Non-current liabilities		
	Financial liabilities		
	Borrowings	773.88	790.15
	Provisions	764.73	723.51
	Deferred tax liabilities (net)	1,955.50	2,117.84
	Sub-total non-current liabilities (C)	3,494.11	3,631.50
	Current liabilities		
	Financial Liabilities		
	Borrowings	2,525.78	-
	Trade payables		
	- total outstanding dues of micro and small enterprises	1,500.09	811.63
	- total outstanding dues of creditors other than micro and small enterprises	31,624.67	26,218.23
	Other current financial liabilities	3,586.61	3,351.40
	Provisions	582.69	556.91
	Other current liabilities	3,201.50	3,014.72
	Current Tax Liabilities (Net)	238.19	173.05
	Sub-total current liabilities (D)	43,259.53	34,125.94
	Total Equity and Liabilities (A+B+C+D)	96,307.23	85,904.33

## Notes:

- 1. These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and / or any Statutory Modifications and / or Re-enactment thereof.
- 2. The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2018. The Statutory Auditors of the Company have conducted Limited Review of these Financial Results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Regulrements) Regulations, 2015.
- 3. According to the requirements of the Ind-AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, Revenue for half year ended September 30, 2017 and year ended March 31, 2018 were reported inclusive of Excise Duty. The Government of India had implemented Goods and Services Tax ("GST") from July 01, 2017 replacing Excise Duty, Service Tax and various other indirect taxes. As per Ind-AS 115, the Revenue for the half year ended September 30, 2018 and quarter ened June 30, 2018 and September 30, 2018, are reported net of GST. The following additional information is being provided to facilitate such understanding:

(Rs. in Lacs)

	Quarter ended			Half year ended		Year ended
Particulars	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	36,775.85	33,298.99	26,761.84	70,074.84	52,936.66	1,13,851.32
Less : excise duty	-	-	1.72	=	(2,669.95)	(2,704.23)
Revenue from Operations (net of excise duty)	36,775.85	33,298.99	26,763.56	70,074.84	50,266.71	1,11,147.09

- 4. The Ind-AS 115 " Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after April 01, 2018 and has replaced existing Ind-AS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earning as at April 01, 2018. Also the application of Ind-AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the Financial Results for the Quarter ended September 30, 2018.
- 5. The Company's business activity falls within a single business segment i.e. manufacturing and trading of Automotive Components and therefore, segment reporting in terms of Ind-AS 108 on Segmental Reporting is not applicable.
- 6. During the half year ended, the Company has sub-divided its Equity Share Capital from Rs. 10/- per Equity Share to Rs. 2/- per Equity Share. Resulting to this, Equity Share Capital of the Company stood at Rs. 13,63,15,410 divided into 6,81,57,705 Equity Shares of Rs. 2/- each as on September 30, 2018. The earning per share of comparative period / year is reinstated accordingly.
- 7. During the half year ended, the Company has acquired Management Control over Lumax Gill Austem Auto Technologies Private Limited. Accordingly the Financials of Lumax Gill-Austem Auto Technologies Private Limited is consolidated as a Subsidiary in accordance with the Ind-AS 110 of "Consolidated Financial Statements" w.e.f. April 01, 2018.
- 8. During the half year ended, the exceptional items refers impairment in respect of certain class of assets in respect of one of its subsidiary Companies.
- 9. The above financial results are available on the Company's website www.lumaxautotech.com and also on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

For and on behalf of the Board of Directors

Place : New Delhi
Date : November 12, 2018
Chairman