Dear Sir,

Sub: Financial Results for the quarter and nine months ended December 31, 2019 and declaration of a Third Interim Dividend.

Ref: Regulation 30, 33 and other applicable provision of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we wish to enclose herewith Un-audited Standalone & Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2019 as approved by the board of directors at its meeting held today.

We also enclose herewith Limited Review Report of the Statutory Auditor of the Company in respect of the said results.

We would like to inform you that the Board at its Meeting held today, have declared an Interim Dividend of Rs. 10 per Equity Share of Rs. 2/ each of the Company. The Interim Dividend shall be paid on or before Wednesday, February 26, 2020 to the equity shareholding of the Company, whose names appear on the Register of Members of the Company or in the records of the Depositories as beneficial owners of the shares as on Friday, February 21, 2020 which is the Record Date fixed for the purpose.

The Board at its meeting held today has also modified the Dividend Distribution Policy and has inserted clause that Company shall endeavour to maintain the dividend pay-out ratio of 25% of the annual standalone Profit after Tax of the Company. Revised Dividend Distribution Policy has been uploaded on the Website of the Company.

LUX INDUSTRIES LTD
PS Srijan Tech - Park, 10th Floor, DN - 52, Sector - V, Saltlake, Kolkata - 700 091, India. P: 91-33-4040 2121, F: 91-33-4001 2001, E: info@luxinnerwear.com
Regd. Office: 39 Kali Krishna Tagore Street, Kolkata - 700 007, India, P: 91-33-2259 8155, Website: www.luxinnerwear.com • CIN : L17309WB1995PLC073053
We would also like to inform you that board has approved the appointment of M/s Ernst & Young LLP (EY), Chartered Accountants, as Internal Auditors of the Company for the Calendar Year 2020 with effect from 01st January, 2020.

The meeting of the Board of Directors of the Company commenced at 2:30 p.m. and concluded at 4.05 p.m.

We request you take the same on your record.

Thanking You

Yours faithfully,

for LUX INDUSTRIES LIMITED

Smita Mishra
(Company Secretary & Compliance Officer)
M.No: 26489
Encl: As stated above

TO THE BOARD OF DIRECTORS OF
LUX INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Lux Industries Limited ("the Company"), for the quarter ended 31st December, 2019 and for the period from 1 April 2019 to 31st December 2019, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the company’s management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K AGRAWAL AND CO
Chartered Accountants
Firm Registration No.-306033E

Place: Kolkata
Dated: 13 February 2020

Sandeep Agrawal
(Partner)
Membership No. 058553
UDIN -20058553AAAAAP4507
### Standalone Financial Results

#### Particulars

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Income:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1 a.</td>
<td>Sale of Products and Services</td>
<td>30,107.60</td>
<td>34,825.75</td>
<td>28,106.07</td>
<td>90,891.21</td>
<td>81,486.67</td>
<td>119,783.87</td>
</tr>
<tr>
<td>1.2 b.</td>
<td>Other operating income (Refer note 8)</td>
<td>249.94</td>
<td>430.27</td>
<td>253.20</td>
<td>957.65</td>
<td>808.52</td>
<td>1,074.20</td>
</tr>
<tr>
<td>1.3 Other income</td>
<td>108.04</td>
<td>254.89</td>
<td>103.68</td>
<td>399.83</td>
<td>371.87</td>
<td>919.78</td>
<td></td>
</tr>
<tr>
<td>1.4 Total Income</td>
<td>30,465.58</td>
<td>35,510.91</td>
<td>28,482.95</td>
<td>92,466.69</td>
<td>82,669.06</td>
<td>121,787.85</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.1 a.</td>
<td>Cost of materials consumed</td>
<td>12,326.43</td>
<td>13,364.48</td>
<td>9,456.58</td>
<td>38,197.90</td>
<td>35,294.39</td>
<td>46,629.94</td>
</tr>
<tr>
<td>2.2 b.</td>
<td>Purchase of stock-in-trade</td>
<td>1,277.49</td>
<td>1,614.71</td>
<td>2,428.13</td>
<td>4,614.35</td>
<td>5,349.55</td>
<td>7,666.66</td>
</tr>
<tr>
<td>2.3 c.</td>
<td>Intangibles in inventory</td>
<td>(302.83)</td>
<td>1,978.72</td>
<td>1,533.25</td>
<td>(6,043.35)</td>
<td>(5,133.07)</td>
<td>3,505.44</td>
</tr>
<tr>
<td>2.4 d.</td>
<td>Employee benefits expense</td>
<td>1,225.54</td>
<td>1,196.70</td>
<td>1,129.13</td>
<td>3,537.64</td>
<td>3,246.72</td>
<td>4,349.22</td>
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<tr>
<td>2.5 e.</td>
<td>Finance costs</td>
<td>365.60</td>
<td>311.25</td>
<td>525.35</td>
<td>1,020.21</td>
<td>815.19</td>
<td>2,360.44</td>
</tr>
<tr>
<td>2.6 f.</td>
<td>Depreciation and amortization expenses</td>
<td>318.50</td>
<td>307.58</td>
<td>281.91</td>
<td>902.53</td>
<td>828.53</td>
<td>1,135.55</td>
</tr>
<tr>
<td>2.7 g.</td>
<td>Subcontracting / lading expenses</td>
<td>6,799.23</td>
<td>6,953.42</td>
<td>4,848.34</td>
<td>20,570.91</td>
<td>18,369.90</td>
<td>24,059.09</td>
</tr>
<tr>
<td>2.8 h.</td>
<td>Other expenses</td>
<td>3,696.38</td>
<td>4,835.92</td>
<td>4,743.40</td>
<td>13,285.55</td>
<td>13,133.10</td>
<td>16,726.13</td>
</tr>
<tr>
<td>2.9 Total Expenses</td>
<td>25,706.34</td>
<td>30,562.78</td>
<td>24,948.77</td>
<td>79,522.54</td>
<td>72,939.06</td>
<td>106,323.71</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Profit before Exceptional items and tax (1-2)</td>
<td>4,759.24</td>
<td>4,948.13</td>
<td>3,514.68</td>
<td>12,726.15</td>
<td>9,730.00</td>
<td>15,464.14</td>
</tr>
<tr>
<td>4</td>
<td>Exceptional items (Refer note 8)</td>
<td>729.40</td>
<td>1,940.38</td>
<td>2,570.90</td>
<td>2,025.90</td>
<td>2,455.90</td>
<td>3,266.00</td>
</tr>
<tr>
<td>5</td>
<td>Profit before tax (3-4)</td>
<td>4,029.84</td>
<td>3,007.75</td>
<td>1,000.42</td>
<td>10,790.25</td>
<td>7,274.10</td>
<td>12,798.14</td>
</tr>
<tr>
<td>6</td>
<td>Tax expense:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.1 a.</td>
<td>Current Tax</td>
<td>1,192.00</td>
<td>954.00</td>
<td>1,177.00</td>
<td>3,200.00</td>
<td>3,267.00</td>
<td>5,179.00</td>
</tr>
<tr>
<td>6.2 b.</td>
<td>Deferred Tax</td>
<td>16.57</td>
<td>(210.98)</td>
<td>(38.57)</td>
<td>(228.23)</td>
<td>85.99</td>
<td>131.73</td>
</tr>
<tr>
<td>6.4 Total Tax Expense</td>
<td>1,217.93</td>
<td>743.02</td>
<td>1,078.43</td>
<td>3,081.33</td>
<td>3,352.99</td>
<td>5,332.74</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Net profit for the period (5-6)</td>
<td>3,342.88</td>
<td>4,205.11</td>
<td>2,431.52</td>
<td>9,638.82</td>
<td>6,377.01</td>
<td>10,131.39</td>
</tr>
<tr>
<td>8</td>
<td>Other Comprehensive income</td>
<td>2.22</td>
<td>2.52</td>
<td>6.66</td>
<td>15.21</td>
<td>7.72</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Total Comprehensive Income (after taxes) (7+8)</td>
<td>3,344.10</td>
<td>4,207.63</td>
<td>2,438.18</td>
<td>9,654.03</td>
<td>6,361.80</td>
<td>10,139.11</td>
</tr>
<tr>
<td>10</td>
<td>Paid up equity share capital (Face value of Rs.2/- each)</td>
<td>529.98</td>
<td>529.98</td>
<td>529.98</td>
<td>529.98</td>
<td>529.98</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Other equity (Reserves)</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>12</td>
<td>Earning per equity share (of Rs.2/- each) (not annualised except for the year ended March 31, 2019)</td>
<td></td>
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</tbody>
</table>

### Notes:

1. The Standalone financial results of the Company for the quarter and nine months ended 31st December, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 13th February, 2020. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Company is primarily engaged in the business of manufacturing garments and there is no other reportable segment as defined by Ind AS-108 "Operating Segments".

3. The Board of Directors have declared an Interim dividend of 500% (Rs. 10 per equity share) for the financial year 2019-20.

4. The Company has adopted Ind AS-116 'Leases' effective 1st April, 2019. This has resulted in recognising a Right-of-Use Asset and a corresponding Liability. The impact on profit for the quarter is not material.

5. A Scheme of Amalgamation of the Company with J.M. Hosiery & Co. Limited and Ebell Fashions Private Limited has been approved on June 26th, 2018 by the Board of Directors of the respective companies and has been filed with the stock exchanges. Pending the regulatory approvals, no effect of the proposed merger has been considered in this Statement.

6. The Ministry of Textiles, Government of India issued a Gazette Notification CG-DL-E-15012020-215423 dated 14th January 2020, withdrawing Merchandise Export from India Scheme (MEIS) for Chapters 61, 62 and 63 with retrospective effect from 7th March 2019. Further, the notification stipulates that the amount paid with respect to incentive accrued during 7th March 2019 till 31st December 2019 will be adjusted against RoCTL claim. The Company has recognized the quarter reversed the MEIS benefit of Rs. 150.03 lakhs for the period from 7th March 2019 to 30th September 2019 in the financial results and has shown the same as an exceptional item. Further, the Company has not recognised MEIS benefit of Rs. 97.52 lakhs relating to the current quarter in the financial results.

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

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**Regd. Office:** 39 Kali Krishna Tagore Street, Kolkata-700 007, India, P: 91-33-2259 8155, Website: www.luxinnerwear.com  •  CIN: L17309WB1995PLC073053

By Order of the Board
Ashok Kumar Todl
Chairman

PS Srijan Tech - Park, 10th Floor, DN - 52, Sector - V, Saltlake, Kolkata - 700 091, Phone: 91-33-4001 5001; Email: info@luxinnerwear.com

Regd. Office: 39 Kali Krishna Tagore Street, Kolkata - 700 007, India, P: 91-33-2259 8155, Website: www.luxinnerwear.com  •  CIN: L17309WB1995PLC073053

TO THE BOARD OF DIRECTORS OF LUX INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Lux Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended 31st December, 2019 and for the period from 1 April 2019 to 31st December 2019 being submitted by the Parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2018 and for the period from 1 April 2018 to 31st December 2018, as reported in these financial results have been approved by the Parent’s Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

   a. Lux Industries Limited
   b. Aakvaa Fashions Private Limited
   c. Apar Industries Private Limited (till May 13, 2019)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K AGRAWAL AND CO
Chartered Accountants
Firm Registration No.-306033E
Sandeep Agrawal
(Partner)
Membership No. 058553
UDIN- 20058553AAAAAP4507

Place: Kolkata
Dated: 13 February 2020
## SR No. | Particulars | December 31, 2019 | September 30, 2019 | December 31, 2018 | December 31, 2019 | March 31, 2019 |
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<tr>
<td>1</td>
<td>Income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Sale of Products and Services</td>
<td>30,218.51</td>
<td>34,813.38</td>
<td>28,106.07</td>
<td>93,058.21</td>
<td>81,488.67</td>
<td>119,630.57</td>
</tr>
<tr>
<td>b. Other operating income (Refer note 9)</td>
<td>249.64</td>
<td>402.27</td>
<td>253.20</td>
<td>975.67</td>
<td>808.52</td>
<td>1,074.20</td>
</tr>
<tr>
<td></td>
<td>30,468.15</td>
<td>35,215.65</td>
<td>28,359.27</td>
<td>93,933.88</td>
<td>82,297.19</td>
<td>121,704.77</td>
</tr>
<tr>
<td>2</td>
<td>Expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Cost of materials consumed</td>
<td>12,606.57</td>
<td>13,163.06</td>
<td>9,547.70</td>
<td>38,349.36</td>
<td>35,383.52</td>
<td>40,567.61</td>
</tr>
<tr>
<td>b. Purchase of stock-in-trade</td>
<td>1,103.77</td>
<td>1,924.37</td>
<td>2,428.13</td>
<td>8,455.16</td>
<td>5,449.55</td>
<td>7,665.96</td>
</tr>
<tr>
<td>c. Changes in inventories of finished goods, work-in-progress and stock-in-trade</td>
<td>(432.11)</td>
<td>1,764.17</td>
<td>1,443.44</td>
<td>(11,133.45)</td>
<td>(5,222.48)</td>
<td>5,295.92</td>
</tr>
<tr>
<td>d. Employee benefits expense</td>
<td>1,289.93</td>
<td>1,247.71</td>
<td>1,141.94</td>
<td>3,667.40</td>
<td>3,267.37</td>
<td>4,912.17</td>
</tr>
<tr>
<td>e. Finance costs</td>
<td>839.83</td>
<td>319.41</td>
<td>528.38</td>
<td>1,054.21</td>
<td>1,550.24</td>
<td>2,340.52</td>
</tr>
<tr>
<td>f. Depreciation and amortisation expense</td>
<td>332.89</td>
<td>309.76</td>
<td>282.26</td>
<td>919.92</td>
<td>828.79</td>
<td>1,124.51</td>
</tr>
<tr>
<td>g. Subcontracting/Jobbing expenses</td>
<td>6,848.90</td>
<td>6,914.47</td>
<td>4,849.21</td>
<td>20,852.20</td>
<td>18,370.57</td>
<td>24,068.17</td>
</tr>
<tr>
<td>h. Other expenses</td>
<td>3,675.27</td>
<td>4,979.19</td>
<td>4,782.74</td>
<td>13,506.64</td>
<td>13,267.40</td>
<td>16,931.82</td>
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<tr>
<td></td>
<td>25,815.05</td>
<td>30,682.14</td>
<td>25,000.80</td>
<td>79,909.54</td>
<td>70,945.54</td>
<td>106,397.78</td>
</tr>
<tr>
<td>3</td>
<td>Profit before Exceptional items and tax (1-2)</td>
<td>4,750.63</td>
<td>4,804.51</td>
<td>3,462.15</td>
<td>12,454.58</td>
<td>9,574.48</td>
</tr>
<tr>
<td>4</td>
<td>Profit before tax (3-4)</td>
<td>4,551.60</td>
<td>4,804.51</td>
<td>3,462.15</td>
<td>12,255.55</td>
<td>9,574.48</td>
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<tr>
<td>5</td>
<td>Tax expense</td>
<td>993.93</td>
<td>939.41</td>
<td>939.16</td>
<td>203.03</td>
<td>9,574.48</td>
</tr>
<tr>
<td>6</td>
<td>Total Profit</td>
<td>3,322.73</td>
<td>3,865.08</td>
<td>2,523.01</td>
<td>11,802.52</td>
<td>9,574.48</td>
</tr>
<tr>
<td>7</td>
<td>Net profit for the period (5-6)</td>
<td>3,322.73</td>
<td>4,059.88</td>
<td>2,383.72</td>
<td>9,270.35</td>
<td>6,205.37</td>
</tr>
<tr>
<td>8</td>
<td>Other Comprehensive income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item that will not be reclassified to profit or loss (net of tax)</td>
<td>2.21</td>
<td>2.52</td>
<td>(5.10)</td>
<td>6.66</td>
<td>15.30</td>
<td>7.72</td>
</tr>
<tr>
<td>9</td>
<td>Total Comprehensive income (after taxes) (7+8)</td>
<td>3,324.94</td>
<td>4,062.39</td>
<td>2,378.62</td>
<td>9,277.01</td>
<td>6,220.67</td>
</tr>
</tbody>
</table>

### Notes:

1. The Consolidated financial results of the Company for the quarter and nine months ended 31st December, 2019, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 13th February, 2020. The Statutory Auditors of the Company have carried out a Limited Review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Company is primarily engaged in the business of manufacturing garments and there is no other reportable segment as defined under Ind AS-108 "Operating Segments".
4. The Board of Directors have declared an interim dividend of 500% (Rs. 10 per equity share) for the financial year 2019-20
5. The Group has adopted Ind AS-116 "Leases" effective 1st April, 2019. This has resulted in recognising a Right-of-Use Asset and a corresponding Lease Liability. The impact on the profit for the quarter is not material.
6. The Company has opted to apply concessional rate of taxation as per the provisions of Section 115BAA of the Income Tax Act, 1961 made effective for financial year 2019-20 pursuant to Taxation Laws (Amendment) Ordinance, 2019 dated September 20, 2019. Accordingly, the profit for income tax and Deferred tax balances have been re-measured using the new tax rate and the resultant impact is recognised in the Statement of Profit and Loss for the nine months period ended 31.12.2019.
7. A Scheme of Amalgamation of the Company with J.M. Hosley & Co. Limited and Ebell Fashions Private Limited has been approved on June 26th, 2018 by the Board of Directors of the respective companies and has been filed with the stock exchanges. Pending the regulatory approvals, no effect of the proposed merger has been considered in this Statement.
8. During the year ended March 31, 2019, the Group had changed its accounting policy with respect to accounting of government grants related to assets by deducting the grants from the cost of the asset. Prior to this change in policy, the group recognized such grants as deferred income that is recognized in profit or loss on a systematic basis over the useful life of the asset. As per Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors, the changes have been applied retrospectively, due to which, total income and profit after tax for the half year ended 30th September 2018 is lower by Rs. 78.01 lakhs & Rs. 68.90 lakhs respectively. Correspondingly, the profit after tax for the quarter ended 30th September 2018 is higher by 3.04 lakhs.
9. Exceptional items comprise of the following:
   The Ministry of Textiles, Government of India issued a Gazette Notification CG-DL-E-15012020-215423 dated 14th January, 2020 withdrawing Merchandise Export from India Scheme (MEIS) for Chapters 61, 62 and 63 with retrospective effect from 7 March 2019. Further, the notification stipulates that the amount paid with respect to incentive accrued during 7th March 2019 till 31st December 2019 will be adjusted against ROSCTL claim. The Group has during the quarter reversed the MEIS benefit of ₹ 199.03 Lacs for the period from 7th March 2019 to 30th September 2019 in the financial results and has shown it as an exceptional item. Further, the Group has not recognised MEIS benefit of ₹ 97.52 Lacs relating to the current quarter in the financial results.
10. Prior period figures have been refigured / regrouped, wherever necessary.

### By Order of the Board

Lux Industries Limited
Ashok Kumar Todi
Chairman

Dated: 13th February, 2020