



November 14, 2022

To, <b>The Secretary, BSE Limited,</b> P.J. Towers, Dalal Street, Mumbai- 400 001 Scrip Code: 539542	To, <b>The Secretary, National Stock Exchange of India Ltd.,</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandera (E), Mumbai – 400 051 Symbol: LUXIND
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Dear Sir,

***Sub: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.***

***1. The Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.***

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 this is to inform you that the Board of Directors of the Company at their meeting held today i.e. November 14, 2022 has approved the Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2022. The said results were reviewed by the Audit Committee in its meeting held prior to the board meeting. Further please find enclosed herewith the following:

i. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022.

ii. Limited Review Report of the Statutory Auditor of the Company in respect of the

2. Appointment of Mr. Udai Kumar Agarwal as Chief Operating Officer of the Company

This is to inform you that the Board of Directors, in their meeting held on November 14, 2022, based on the recommendations of the Nomination and Remuneration Committee (NRC) have approved the appointment of Mr. Udai Kumar Agarwal Chief Operating Officer of the Company with effect from November 14, 2022.

**LUX INDUSTRIES LIMITED**



The meeting of the Board of Directors of the Company commenced at 12:30 p.m. and concluded at ~~1:35~~ 1:35 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**

## **LUX INDUSTRIES LIMITED**

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 : L17309WB



# S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)  
CHARTERED ACCOUNTANTS  
LLPIN – AAV-2926  
FRN- 306033E/E300272

SUITE NOS : 606-608  
THE CHAMBERS, OPP. GITANJALI STADIUM  
1865, RAJDANGA MAIN ROAD, KASBA  
KOLKATA - 700 107  
PHONE : 033-4008 9902 / 9903 / 9904 / 9905  
Website : [www.skagrawal.co.in](http://www.skagrawal.co.in)  
EMAIL : [Info@skagrawal.co.in](mailto:Info@skagrawal.co.in)

Independent Auditor's Review Report On standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## TO THE BOARD OF DIRECTORS OF LUX INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Lux Industries Limited ("the Company"), for the quarter ended 30th September, 2022 and for the period from 1st April 2022 to 30th September 2022, 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 and is presented in accordance with the Standard on Interim Financial Reporting (Ind AS 34) as prescribed by the Institute of Chartered Accountants of India.

Directors and is presented in accordance with the Standard on Interim Financial Reporting (Ind AS 34) as prescribed by the Institute of Chartered Accountants of India.

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, primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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, primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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EMAIL : [Info@skagrawal.co.in](mailto:Info@skagrawal.co.in)

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

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

Sandeep Agrawal  
(Partner)  
Membership No. 058553  
UDIN- 22058553BDAQKM9431

Place: Kolkata  
Dated: November 14, 2022







(Rs In crores)

Particulars	As at September 30, 2022	As at 31st March, 2022
	(Unaudited)	(Audited)
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant & equipment		
(b) Capital work-in-progress	219.08	215.77
(c) Intangible assets	46.03	33.77
(d) Right of use assets	0.02	0.01
(e) Financial assets	15.30	15.17
(i) Investments		
(ii) Other Financial assets	0.19	0.19
(f) Other non-current assets	6.40	3.75
<b>Total Non-current assets</b>	45.68	17.16
<b>Current assets</b>	332.70	285.82
(a) Inventories		
(b) Financial assets	825.66	814.92
(i) Investments		
(ii) Trade receivables	32.24	61.58
(iii) Cash & cash equivalents	788.16	636.28
(iv) Other bank balances	36.62	52.38
(v) Other financial assets	0.78	16.56
(c) Current tax assets	5.55	5.67
(d) Other current assets	1.70	1.28
<b>Total current assets</b>	121.00	97.31
<b>TOTAL ASSETS</b>	1,811.71	1,685.98
	2,144.41	1,971.80
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital		
(b) Other equity	6.26	6.26
<b>Total equity</b>	1,404.96	1,310.24
<b>Liabilities</b>	1,411.22	1,316.50
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liabilities		
(ii) Borrowings	14.47	14.51
(b) Deferred tax liabilities (Net)	10.35	13.89
(c) Provisions	3.92	3.62
<b>Total non-current liabilities</b>	8.03	7.19
<b>Current liabilities</b>	36.77	39.21
(a) Financial liabilities		
(i) Lease Liabilities		
(ii) Borrowings	2.66	2.00
(iii) Trade payables	342.88	285.90
A) total outstanding dues of micro and small enterprises; and		
B) total outstanding dues of creditors other than micro and small enterprises	4.23	4.89
(iv) Other financial liabilities	296.19	272.83
(b) Provisions	44.84	40.08
(c) Other current liabilities	1.15	1.15
<b>Total Current liabilities</b>	4.47	9.24
<b>TOTAL EQUITY AND LIABILITIES</b>	696.42	616.09
	2,144.41	1,971.80



## LUX INDUSTRIES LTD

Lux Industries Limited  
 Regd. Office: 39, Kali Krishna Tagore Street, Kolkata-700 007  
 Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2022



Sr. No	Particulars	Quarter ended			Half Year Ended		(Rs. in crores)
		Sep 30, 2022	June 30, 2022	Sep 30, 2021	Sep 30, 2022	Sep 30, 2021	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	March 31, 2022
1	Income						(Audited)



**Lux Industries Limited**

**Standalone Statement of Cash Flows for the Half Year ended September 30, 2022**

(Rs. In crores)

Half Year ended  
30-Sep-2022

Half Year ended  
30-Sep-2021

Unaudited

Unaudited

**Cash flows from operating activities**

**Profit before tax**

127.41

219.0

**Adjustment to reconcile profit before tax to net cash flows**

Depreciation and amortisation expense

9.29

Interest on lease liability

0.89

Finance costs - others

9.25

Finance income

(2.19)

Provision for doubtful debts and advances (net)

Bad debt (net)

Net gain on sale of current investments

**Operating profit before working capital changes**

144.8

Movements in working capital:

(Increase) / decrease in trade and other receivables

(152.0)

(Increase) / decrease in inventories

(10.7)

(Increase) / decrease in other assets

(28.9)

Increase / (decrease) in trade and other payables

22.7

Increase / (decrease) in other liabilities

1.2

**Cash generated from / (used in) operations**

(22.8)

Direct taxes paid (Net of refunds)

(33.1)

**Net cash flow from / (used in) operating activities**

(56.0)

**Cash flows from investing activities**

Purchase of property, plant and equipment and intangible assets  
(including capital advances)

(49.8)

Sale/(purchase) of investments (net)

29.3

(Increase)/decrease in term deposit

16.2

Finance income

2.7

**Net cash flow from / (used in) investing activities**

(1.6)

**Cash flows from financing activities**

Proceeds/ (repayment) of non-current borrowings

(3.5)

Proceeds/ (repayment) from current borrowings

56.9

Finance costs - others

(9.3)

Payment of lease liability - principal

(1.3)

Payment of lease liability - interest

(0.8)

**Net cash flow from / (used in) financing activities**

41.8

**Net Increase / (decrease) in cash and cash equivalents**

(15.7)

**Cash and cash equivalents at the beginning of the period**

52.38

**Cash and cash equivalents at the end of the period**

36.62

**Components of Cash and cash equivalents**

Cash on hand

1.24

Balances with banks

35.38

**Total Cash and cash equivalents**

59

8.40

0.70

3.66

(4.75)

1.69

15

0.12

(0.34)

30

229.17

03

(120.41)

74

(218.28)

00

(21.78)

70

79.10

9

8.19

8

(44.01)

5

(64.07)

3

(108.08)

8

(42.75)

4

38.40

2

53.03

1

4.67

0

53.35

4

2.77

3

40.01

3

(3.68)

0

(1.11)

9

(0.70)

7

37.29

6

(17.44)

84.29

66.85

0.57

66.28

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**LUX INDUSTRIES LTD**

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Regd. Office: 39 Kali Krishna T



**SK AGRAWAL AND CO.**  
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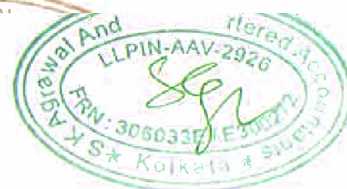
Independent Auditor's Review Report On Consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
LUX INDUSTRIES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Lux Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2022 and for the period from 1st April 2022 to 30th September 2022, 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, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
  - a. Lux Industries Limited
  - b. Artimas Fashions Private Limited





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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.
6. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of one subsidiary which have not been reviewed/audited by their auditor, whose interim financial statements/ financial information/ financial results reflect total assets of Rs.43.27 crores as at 30<sup>th</sup> September 2022, total revenue of Rs.8.79 crores and Rs.15.05 crores, total net profit/ (loss) after tax of Rs.(1.88) crores and Rs.(3.40) crores, and total comprehensive income/(loss) of Rs.(1.86) crores and Rs.(3.37) crores for the quarter ended 30th September and for the period from 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

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

Sandeep Agrawal  
(Partner)

Membership No. 058552

Place: Kolkata

Dated: November 14, 2022

UDIN- 22058553BDAQXT7515





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

Particulars	Rs. In	
	As at September 30, 2022	As at March 31, 2022
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant & equipment		
(b) Capital work-in-progress	221.53	218.33
(c) Intangible assets	46.03	33.77
(d) Right of use assets	0.03	0.02
(e) Financial assets	17.42	17.50
(i) Investments		
(ii) Other financial assets	0.00	0.00
(f) Other non-current assets	6.58	3.93
<b>Total Non-current assets</b>	<b>337.27</b>	<b>290.71</b>
<b>Current assets</b>		
(a) Inventories		
(b) Financial assets	842.26	835.53
(i) Investments		
(ii) Trade receivables	2.24	61.38
(iii) Cash & cash equivalents	799.30	646.90
(iv) Other bank balances	36.72	52.49
(v) Other financial assets	0.79	16.56
(c) Current tax assets	3.54	5.67
(d) Other current assets	1.70	1.28
<b>Total current assets</b>	<b>1,845.84</b>	<b>1,721.51</b>
<b>Total Assets</b>	<b>2,183.11</b>	<b>2,012.22</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital		
(b) Other equity	6.26	6.26
(c) Non-controlling interest	1,396.47	1,303.44
<b>Total equity</b>	<b>1,394.71</b>	<b>1,303.35</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Lease Liabilities		
(i) Borrowings	17.09	16.94
(b) Deferred tax liabilities (net)	14.05	17.20
(c) Provisions	3.92	3.62
<b>Total non-current liabilities</b>	<b>35.06</b>	<b>37.76</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liabilities		
(ii) Borrowings	2.66	2.36
(iii) Trade payables	373.92	313.02
(b) Provisions		
(i) Provisions in respect of micro and small enterprises; and	4.2	4.92
(ii) Provisions in respect of creditors other than micro and small enterprises	801.83	285.19
(c) Other current liabilities	34.32	47.07
<b>Total current liabilities</b>	<b>1,196.73</b>	<b>1,052.56</b>
<b>Total Equity and Liabilities</b>	<b>2,183.11</b>	<b>2,012.22</b>



Lux Industries Limited  
 Regd. Office: 39, Kall Krishna Tagore Street, Kolkata-700 007  
 Statement of Unaudited Consolidated Financial Results for the Quarter & Half Year ended September 30, 2022



Sr. No	Particulars	(Rs. In crores)					
		Quarter ended			Half Year Ended		Year ended
		Sep 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	Sep 30, 2021 (Unaudited)	Sep 30, 2022 (Unaudited)	Sep 30, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income						
	Revenue from operations						
	a. Sale of Products and Services	631.45	533.49	620.07	1,196.94	1,054.79	2,269.53
	b. Other operating income	4.25	3.59	7.13	7.48	2.92	12.68
	Other Income	2.62	2.51	3.55	5.19	2.50	17.04
	Total	638.32	539.59	630.75	1,209.61	1,059.21	2,300.25
	Expenses						
	a. Cost of materials consumed	261.25	226.77	312.60	487.99	418.37	895.73
	b. Purchase of trade	11.34	10.11	3.31	21.45	21.47	42.93
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	14.41	(65.93)	(120.85)	(21.46)	(213.47)	(154.90)
	d. Depreciation and amortisation	10.00	10.00	10.00	20.00	20.00	40.00
	e. Finance costs	10.00	10.00	10.00	20.00	20.00	40.00
	f. Subcontracting/ Jobbing expenses	109.33	123.26	160.47	232.59	275.27	507.86
	h. Other expenses	106.49	76.97	79.55	183.46	121.07	304.53
	Total Expenses	522.81	402.14	606.78	866.90	820.58	1,687.59
3	Profit before Exceptional items and tax (1-2)	115.51	137.45	24.97	342.71	238.63	612.66
4	Exceptional Items	56.21	67.79	133.93	124.00	217.95	455.92
5	Profit before tax (3-4)	171.72	205.24	158.90	466.71	456.58	1,068.58
	Income Tax	15.06	17.67	22.60	32.71	33.00	65.67
	Profit after tax	156.66	187.57	136.30	434.00	423.58	1,002.91



er, 2022 have been reviewed and  
their respective meetings held on  
e results and the results are being  
nts) Regulations, 2015.

ons Private Limited .

portable segment as defined by

By Order of the Board  
For Lux Industries Limited

*Ashok Kumar Todi*

Ashok Kumar Todi  
Chairman  
DIN-00053599

**Notes:**

- 1 The Consolidated un-audited financial results of the Company for the quarter ended 30th September 2022 recommended by the Audit Committee and approved by the Board of Directors of the Company in the meeting held on November 14, 2022. The Statutory Auditors of the Company have carried out Limited Review of these results and published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Consolidated financial results comprise of Lux Industries Limited and its subsidiary, Artimas Fashion Private Limited.
- 3 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".
- 4 Prior period figures have been rearranged / regrouped, wherever necessary.

Place: Kolkata

Date : November 14 , 2022





**Lux Industries Limited**

**Consolidated Statement of Cash Flows for the Half Year ended September 30, 2022**

(Rs. in crores)

	Half Year ended 30-Sep-2022	Half Year ended 30-Sep-2021
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
<b>Profit before tax</b>		
Adjustment to reconcile profit before tax to net cash flows:	124.00	217.95
Depreciation and amortisation expense	9.64	8.66
Interest on lease liability	1.03	0.83
Finance costs - others	10.42	4.52
Finance income	(2.19)	(4.75)
Provision for doubtful advances (net)	-	1.69
Bad debt (net)	0.15	0.12
Net gain on sale of current investments	-	(0.34)
<b>Operating profit before working capital changes</b>	<b>143.05</b>	<b>228.68</b>
<b>Movements in working capital:</b>		
(Increase) / decrease in trade and other receivables	(152.55)	(123.27)
(Increase) / decrease in inventories	(6.73)	(220.20)
(Increase) / decrease in other assets	(28.96)	(22.74)
Increase / (decrease) in trade and other payables	15.97	82.99
Increase / (decrease) in other liabilities	3.37	10.13
<b>Cash generated from / (used in) operations</b>	<b>(25.85)</b>	<b>(44.41)</b>
Direct taxes paid (Net of refunds)	(33.17)	(64.07)
<b>Net cash flow from / (used in) operating activities</b>	<b>(59.02)</b>	<b>(108.48)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment and intangible assets (including capital advances)	(49.89)	(42.60)
Proceeds from sale of property, plant and equipment and intangible assets	0.01	0.15
Sale/(purchase) of investments (net)	29.34	38.40
(Increase)/decrease in term deposit	16.22	52.89
Finance income	2.71	4.67
<b>Net cash flow from / (used in) investing activities</b>	<b>(1.61)</b>	<b>53.51</b>
<b>Cash flows from financing activities</b>		
Proceeds/ (repayment) of non-current borrowings	(3.15)	2.82
Proceeds/ (repayment) from current borrowings	60.90	40.98
Finance costs - others	(10.34)	(4.55)
Payment of lease liability - principal	(1.47)	(1.23)
Payment of lease liability - interest	(1.03)	(0.83)
<b>Net cash flow from / (used in) financing activities</b>	<b>44.91</b>	<b>37.19</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(15.72)</b>	<b>(17.78)</b>
Cash and cash equivalents at the beginning of the year	52.45	84.69
<b>Cash and cash equivalents at the end of the period</b>	<b>36.72</b>	<b>66.91</b>
<b>Components of Cash and cash equivalents</b>		
Cash on hand	1.26	0.58
Balances with banks - in current account	35.46	66.33
<b>Total Cash and cash equivalents</b>		



**LUX INDUSTRIES LTD**

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