Lumino Industries Ltd.

Regd. & Corporate Office:
Acropolis - 12th Floor, 1858/1, Rajdanga Main Road, Kolkata - 700107
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E info@luminoindustries.com | infoepc@luminoindustries.com
W www.luminoindustries.com

LIL/2026-27/05 **Dated: 21.09.2026**

The Secretary **BSE Limited** New Trading Wing Rotunda Building PJ Tower, Dalal Street Mumbai- 400001 **Scrip Code: 544894**	**The Manager** **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block "G" 5th floor, Bandra Kurla Complex Bandra East Mumbai- 400051 **SYMBOL: LUMINO**

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held on September 21, 2026, has, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results, along with the Limited Review Report issued by M/s Singhi & Co., Chartered Accountants and M/s SDP & Associates, Chartered Accountants, the Joint Statutory Auditors of the Company for the quarter ended June 30, 2026.

The aforesaid Unaudited Standalone and Consolidated Financial Results, along with the respective Limited Review Reports, are enclosed herewith.

This disclosure will also be hosted on the Company's website viz. https://luminoindustries.com/.

The Board meeting commenced at 5: 00 p.m. and concluded at 6:30 p.m.

This is for your information and records.

Thanking you,
Yours Faithfully,

For Lumino Industries Limited

Vivek Jain
Digitally signed by Vivek Jain
Date: 2026.09.21 19:59:27 +05'30'

Vivek Jain
Company Secretary & Compliance Officer
M. No: A36946

Singhi & Co.
Chartered Accountants
161, Sarat Bose Road
Kolkata- 700 026, (India)
T: +91(0)33-2419 6000/01/02
E: kolkata@Singhico.com
www.singhico.com

SDP & ASSOCIATES
Chartered Accountants
46C, Chowringhee Road, Flat No. 14A & 14G
Everest House, Kolkata- 700 071
T: 91-33-2288-2944/ 4007-5956/4003-5770, 9874555527
Email: sandeep@sdpa.co.in
www.sdpa.in

Independent Auditor's Review Report on Standalone Unaudited Financial Results of M/s. Lumino Industries Limited for the quarter ended June 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Lumino Industries Limited
Unit No -12/4, Merlin, Acropolis,
1858/1 Rajdanga Main Road
Kolkata – 700 107

1. We have reviewed the accompanying standalone unaudited financial results of **M/s. Lumino Industries Limited** ("the Company") which includes its interest in limited liability partnerships ("LLP") (refer paragraph 4 of the report) for the quarter ended June 30, 2026, together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended and has been initialled by us for identification purpose.

2. This Statement is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on September 21, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 two limited liability partnership namely Lumino Jupiter Solar LLP and Luminaard LLP.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

Other matter:

6. Attention is drawn to Note 3 and 4 of the Statement, which state that the figures for the corresponding quarter ended June 30, 2025, as reported in the accompanying Statement, have been approved by the Company's Board of Directors but have not been subjected to review by the joint statutory auditors of the Company. This is because the requirement for submission of quarterly financial results became applicable to the Company pursuant to the listing of its equity shares effective from the quarter ended June 30, 2026.

   Further, the figures for the year ended March 31, 2026, have been extracted from the audited standalone financial statements prepared in accordance with the requirements of the Companies Act, 2013, which were audited by the joint statutory auditors of the Company, and on which we issued an unmodified audit opinion vide our report dated June 5, 2026. The figures for the quarter ended March 31, 2026, represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, and the unaudited year-to-date figures up to December 31, 2025, which were neither subjected to limited review nor audit.

7. We did not review the financial information/financial result of two limited liability partnership included in the Statement, which includes the Company's share of profit/(loss) of Rs. (6.85) lakhs for the quarter then ended, as considered in the standalone unaudited financial results for the quarter ended June 30, 2026. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Company's Management, this financial information / financial result is not material to the Company.

8. We did not review the financial information/financial result of the foreign branch located in Rwanda, whose financial information/financial result reflects total revenue of Rs. 12.98 Lakhs as considered in the standalone unaudited financial results for the quarter ended June 30, 2026. This financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. This financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Company's Management, this financial information / financial result is not material to the Company.

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above limited liability partnership and foreign branch, is based solely on the financial information / financial result certified by the management and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion is not modified in respect of matters described in para 6, 7 and 8 above.

For SINGHI & CO.,
Chartered Accountants
Firm Registration No.302049E

Navindra Kumar Surana
Partner
Membership No. 053816
UDIN: 26053816RYGYOI9362
Place: Kolkata
Date: September 21, 2026

For SDP & Associates
Chartered Accountants
Firm Registration No.322176E

Parnita Dalmia
Partner
Membership No. 062175
UDIN: 26062175UNERVA6013
Place: Kolkata
Date: September 21, 2026

Lumino Industries Limited

LUMINO

Registered Office: Unit No – 12/4, Merlin, Acropolis, 1858/1 Rajdanga Main Road, Kolkata-700 107, West Bengal

CIN-U14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-Mar-2026
		(Unaudited)	(Refer Note-3)	(Refer Note-4)	(Audited)
	Income				
	(a) Revenue from Operations	52,142.96	71,173.81	43,710.51	2,04,107.36
	(b) Other Income	530.46	1,778.25	1,042.69	4,823.97
1	**Total Income**	**52,673.42**	**72,952.06**	**44,753.20**	**2,08,931.33**
	Expenses				
	(a) Cost of Materials Consumed	32,155.22	44,652.69	21,478.87	1,14,335.54
	(b) Erection and Sub- Contracting Expenses	11,507.43	14,587.72	5,813.38	47,085.11
	(c) (Increase)/Decrease in Inventories	(4,758.48)	(2,931.30)	5,660.31	(3,637.11)
	(d) Employee Benefits Expense	2,086.90	1,900.48	1,721.52	6,974.20
	(e) Finance Costs	1,723.67	2,183.77	1,924.76	7,993.29
	(f) Depreciation and Amortisation Expenses	446.52	446.11	388.92	1,641.69
	(g) Other Expenses	4,062.74	3,954.74	3,770.58	14,059.97
2	**Total Expenses**	**47,224.00**	**64,794.21**	**40,758.34**	**1,88,452.69**
3	**Profit/(Loss) before Tax (1-2)**	**5,449.42**	**8,157.85**	**3,994.86**	**20,478.64**
4	**Tax Expense**				
	(a) Current Tax	1,765.15	2,551.89	1,249.66	6,406.00
	(b) Income tax for earlier years	--	(447.76)	--	(447.76)
	(c) Deferred Tax charge / (credit)	(345.54)	(588.69)	(288.28)	(1,477.80)
	Total Tax Expense	**1,419.61**	**1,515.44**	**961.38**	**4,480.44**
5	**Net Profit/(Loss) after tax for the period (3-4)**	**4,029.81**	**6,642.41**	**3,033.48**	**15,998.20**
6	**Other Comprehensive Income**				
	A. Items that will not be reclassified to profit or loss				
	Re-measurements of defined benefit plans	(16.59)	(36.75)	(67.12)	(66.37)
	Income tax relating to above	4.26	(0.19)	16.89	16.71
	Equity instruments through Other Comprehensive Income	--	--	2.19	2.19
	Income tax relating to above	--	--	(0.31)	(0.31)
	B. Items that will be reclassified to profit or loss				
	Gain/(loss) arising from translating the financial statements of a foreign operation	(4.38)	(37.18)	8.73	(34.23)
	Income tax relating to above	1.10	9.36	(2.20)	8.61
	Other Comprehensive Income for the period	**(15.61)**	**(64.76)**	**(41.82)**	**(73.40)**
7	**Total Comprehensive Income for the period (5+6)**	**4,014.20**	**6,577.65**	**2,991.66**	**15,924.80**
8	**Paid up Equity Share Capital (Face Value of Rs 5/- per share)**	**12,178.90**	**12,178.90**	**12,178.90**	**12,178.90**
9	**Other Equity**	--	--	--	**60,847.31**
10	**Earning per Share (of Rs 5/- each) (Not Annualised)**				
	a Basic	**1.65**	**2.73**	**1.25**	**6.57**
	b Diluted	**1.65**	**2.73**	**1.25**	**6.57**

SINGHI & CO. ★ Chartered Accountants ★

SDP & ASSOCIATES Chartered Accountants ★KOLKATA★

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

Registered Office: Unit No – 12/4, Merlin, Acropolis, 1858/1 Rajdanga Main Road, Kolkata-700 107, West Bengal

CIN-U14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

Segment Standalone Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2026

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-Mar-2026
		(Unaudited)	(Refer Note-3)	(Refer Note-4)	(Audited)
1	**SEGMENT REVENUE**				
	a) Manufacturing	37,102.85	51,601.16	34,844.91	1,42,344.80
	b) EPC	15,040.11	19,572.65	8,865.60	61,762.56
	Total Revenue from Operations	**52,142.96**	**71,173.81**	**43,710.51**	**2,04,107.36**
2	**SEGMENT RESULTS**				
	Profit before Interest & Tax				
	a) Manufacturing	4,865.50	7,584.90	4,422.07	19,275.50
	b) EPC	2,575.38	3,074.46	1,442.10	9,801.33
	Total Segment Results	**7,440.88**	**10,659.36**	**5,864.17**	**29,076.83**
	Net Unallocable Income/(expenditure)	(267.79)	(317.74)	55.45	(604.90)
	Total	**7,173.09**	**10,341.62**	**5,919.62**	**28,471.93**
	Finance Cost	(1,723.67)	(2,183.77)	(1,924.76)	(7,993.29)
	Profit before Tax	**5,449.42**	**8,157.85**	**3,994.86**	**20,478.64**
3	**SEGMENT ASSETS**				
	a) Manufacturing	1,38,333.61	1,44,125.86	1,21,908.70	1,44,125.86
	b) EPC	63,838.67	70,189.40	47,819.40	70,189.40
	c) Unallocated	6,383.68	3,227.18	2,375.11	3,227.18
	Total Assets	**2,08,555.96**	**2,17,542.44**	**1,72,103.21**	**2,17,542.44**
4	**SEGMENT LIABILITIES**				
	a) Manufacturing	81,045.67	95,015.80	77,335.15	95,015.80
	b) EPC	49,284.17	49,098.63	32,980.29	49,098.63
	c) Unallocated	1,185.73	401.80	1,717.87	401.80
	Total Liabilities	**1,31,515.57**	**1,44,516.23**	**1,12,033.31**	**1,44,516.23**

Notes:

1. The Statement of Standalone Unaudited Financial Results ("the statement") of Lumino Industries Limited ("the Company") have been prepared in accordance with the recognition and measurements principles laid down in Indian Accounting Standard ("Ind AS") 34 - "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and on compliance with presentation and disclosure requirements of Regultaion 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. In terms of Regulation 33 of Listing Regulations, this statement of Unaudited Standalone Financial Results for the quarter ended 30th June 2026 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 21st September 2026 and has been subject to Limited Review by the Joint Statutory Auditors of the Company.
3. The Figures for the year ended 31st March 2026 have been extracted from the general purpose Standalone Financial Statement which were audited by the Joint Statutory Auditors of the Company. The figures for the quarter ended March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the unaudited year to date figures upto period ended 31st December 2025, which were neither subject to Limited Review nor Audit. However, the management has exercised necessary care and due diligence to ensure that the standalone financial results for that period are fairly stated.
4. The figures for the corrosponding quarter ended 30th June 2025 have not been subject to Limited Review or Audit by the Joint Statutory Auditors. However, the management has exercises necessary care and due diligence to ensure that Standalone Financial Results for that period are fairly stated.
5. The Company has identified two reportable segments viz. Manufacturing and EPC . Segments have been identified and reported taking into account nature of products and services, the differing risks and returns and the internal business reporting segments.

SINGHI & CO. ★ Chartered Accountants ★

SDP & ASSOCIATES Chartered Accountants ★ KOLKATA ★

LUMINO INDUSTRIES LIMITED KOLKATA

6 Subsequent, to the quarter ended 30th June 2026, the Company completed its Initial Public Offering (IPO) of 85,365,851 equity shares of face value of ₹ 5 each at an issue price of ₹ 82 per equity share (including a share premium of ₹ 77 per equity share). The issue comprised of fresh issue of 60,975,609 equity shares aggregating to ₹ 50,000.00 Lakhs and an offer for sale of 24,390,242 equity shares by the promoters selling shareholders aggregating to ₹ 20,000.00 Lakhs. Pursuant to the IPO, the equity shares of the company got listed on the National Stock Exchange (NSE) of India and BSE Limited on 3rd September 2026. Accordingly, the above statement for the quarter ended 30th June 2026 have been prepared and presented for the first time in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

7 The Standalone Unaudited Financial results included the financial information of 2 (Two) Limited Liability Partnership.

8 The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.

9 The above unaudited financial results are also available on the Company's website www.luminoindustries.com and on the stock exchange websites (www bseindia.com and www.nseindia.com).

For and On behalf of Board of Directors

Devendra Goel
Managing Director
DIN- 00673447

Place : Kolkata
Dated : 21st, September, 2026

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

Singhi & Co.
Chartered Accountants
161, Sarat Bose Road
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www.sdpa.in

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of M/s. Lumino Industries Limited for the quarter ended June 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Lumino Industries Limited
Unit No -12/4, Merlin, Acropolis,
1858/1 Rajdanga Main Road
Kolkata – 700 107

1. We have reviewed the accompanying consolidated unaudited financial results of **M/s. Lumino Industries Limited** (hereinafter referred to as the "Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") and its joint venture (refer Paragraph 4 for the list of subsidiaries and joint ventures included in the Statement) for the quarter ended June 30, 2026 together with the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation") and has been initialed by us for identification purpose.

2. This Statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, in their meeting held on September 21, 2026, and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, specified under Section 143(10) of the Companies Act, 2013. A review of interim financial information consists of making enquiries 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 specified under section 143(10) of the Companies Act, 2013 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 financial information / financial results of the entities listed in Annexure -1.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SINGHI & CO. ★ Chartered Accountants ★

SDP & ASSOCIATES Chartered Accountants ★ KOLKATA ★

Other matter:

6. Attention is drawn to Note 3 and 4 of the Statement, which state that the figures for the corresponding quarter ended June 30, 2025, as reported in the accompanying Statement, have been approved by the Parent Company's Board of Directors but have not been subjected to review by the joint statutory auditors of the Parent Company. This is because the requirement for submission of quarterly financial results became applicable to the Parent Company pursuant to the listing of its equity shares effective from the quarter ended June 30, 2026.

   Further, the figures for the year ended March 31, 2026, have been extracted from the audited consolidated financial statements prepared in accordance with the requirements of the Companies Act, 2013, which were audited by the joint statutory auditors of the Parent Company, and on which we issued an unmodified audit opinion vide our report dated June 5, 2026. The figures for the quarter ended March 31, 2026, represent the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, and the unaudited year-to-date figures up to December 31, 2025, which were neither subjected to limited review nor audit.

7. We did not review the financial information / financial result of two limited liability partnership included in the Statement, which includes the Group's share of profit/(loss) (net of tax) of Rs. (6.85) Lakhs for the quarter then ended, as considered in the consolidated unaudited financial results for the quarter ended June 30, 2026. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group and its joint ventures.

8. We did not review the financial information / financial result of three joint ventures included in the Statement, which includes the Group's share of joint venture's total comprehensive income (comprising of loss and other comprehensive income) of Rs. (11.72) Lakhs for the quarter then ended, as considered in the consolidated unaudited financial results for the quarter ended June 30, 2026. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group and its joint ventures.

9. We did not review the financial information / financial result of the foreign branch located in Rwanda, whose financial information/financial result reflects total revenue of Rs. 12.98 Lakhs as considered in the consolidated unaudited financial results for the quarter ended June 30, 2026. This financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. This financial information/ financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, this financial information / financial result is not material to the Group and its joint ventures.

10. We did not review the financial information / financial result of 4 subsidiaries included in the Statement, whose financial information / financial result reflect total revenue (including other income) of Rs. NIL , net profit / (loss) after tax of Rs. (1.18) Lakhs and total comprehensive income (comprising of loss and other comprehensive income) of Rs. (1.18) Lakhs as considered in the consolidated unaudited financial results for the quarter ended June 30, 2026. These financial information/ financial result has not been reviewed by their auditor and whose financial information / financial result have not been reviewed by us. These financial information / financial result has been prepared under Indian GAAP and certified by the Company's Management. According to the information and explanation given to us by the Parent Company's Management, these financial information / financial result is not material to the Group and its joint ventures.

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above limited liability partnership and foreign branch, is based solely on the financial information / financial result certified by the management and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion is not modified in respect of matters described in para 6,7,8, 9 and 10 above.

For SINGHI & CO.,

Chartered Accountants
Firm Registration No.302049E

Navindra Kumar Surana
Partner
Membership No. 053816
UDIN: 26053816XQJHGX8922
Place: Kolkata
Date: September 21, 2026

For SDP & Associates

Chartered Accountants
Firm Registration No.322176E

Parnita Dalmia
Partner
Membership No. 062175
UDIN: 26062175KICFEG6130
Place: Kolkata
Date: September 21, 2026

Annexure-1

SL No.	Name of Entities
A. Limited Liability Partnership	
1.	Lumino Jupiter Solar LLP
2.	Luminaard LLP
B. Subsidiaries	
3.	RJ Green Energy Pvt. Ltd.
4.	Lumino Green Energy Pvt. Ltd.
5.	Lumino Solar Energy Pvt. Ltd.
6.	Lumino Renewable Energy Pvt. Ltd.
C. Joint Ventures	
7.	LIL-PCSCPL-JV
8.	LIL-ASPL-JV
9.	Lumino SMC JV

SINGHI & CO. ★ Chartered Accountants ★

SDP & ASSOCIATES Chartered Accountants ★KOLKATA★

LUMINO

Lumino Industries Limited

Registered Office: Unit No – 12/4, Merlin, Acropolis, 1858/1 Rajdanga Main Road, Kolkata-700 107, West Bengal

CIN-U14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-Mar-2026
		(Unaudited)	(Refer Note-3)	(Refer Note-4)	(Audited)
	Income				
	(a) Revenue from Operations	52,142.96	71,173.81	43,710.51	2,04,107.36
	(b) Other Income	537.31	1,775.70	1,041.40	4,818.28
1	**Total Income**	**52,680.27**	**72,949.51**	**44,751.91**	**2,08,925.64**
	Expenses				
	(a) Cost of Materials Consumed	32,155.22	44,652.69	21,478.87	1,14,335.54
	(b) Erection and Sub- Contracting Expenses	11,507.43	14,587.72	5,813.38	47,085.11
	(c) (Increase)/Decrease in Inventories	(4,758.48)	(2,931.30)	5,660.31	(3,637.11)
	(d) Employee Benefits Expense	2,086.90	1,900.48	1,721.52	6,974.20
	(e) Finance Costs	1,723.67	2,183.77	1,924.76	7,993.29
	(f) Depreciation and Amortisation Expenses	446.52	446.11	388.92	1,641.69
	(g) Other Expenses	4,063.93	3,955.24	3,770.60	14,061.58
2	**Total Expenses**	**47,225.19**	**64,794.71**	**40,758.36**	**1,88,454.30**
3	**Profit before share of profit/(loss) in Equity accounted investment (1-2)**	**5,455.08**	**8,154.80**	**3,993.55**	**20,471.34**
4	**Share of profit/(loss) in Equity accounted investment (Net of Tax)**	**(18.56)**	**3.55**	**2.02**	**8.98**
5	**Profit before Tax (3+4)**	**5,436.52**	**8,158.35**	**3,995.57**	**20,480.32**
6	**Tax Expense**				
	(a) Current Tax	1,764.85	2,551.89	1,249.66	6,406.00
	(b) Income tax for earlier years	--	(447.76)	--	(447.76)
	(b) Deferred Tax charge / (credit)	(345.53)	(588.69)	(288.28)	(1,477.80)
	Total Tax Expense	**1,419.32**	**1,515.44**	**961.38**	**4,480.44**
7	**Net Profit/(Loss) after tax for the period (5-6)**	**4,017.20**	**6,642.91**	**3,034.19**	**15,999.88**
8	**Other Comprehensive Income**				
	A. Items that will not be reclassified to profit or loss				
	Re-measurements of defined benefit plans	(16.59)	(36.75)	(67.12)	(66.37)
	Income tax relating to above	4.26	(0.19)	16.89	16.71
	Equity instruments through Other Comprehensive Income	--	--	2.19	2.19
	Income tax relating to above	--	--	(0.31)	(0.31)
	B. Items that will be reclassified to profit or loss				
	Gain/(loss) arising from translating the financial statements of a foreign operation	(4.38)	(37.18)	8.73	(34.23)
	Income tax relating to above	1.10	9.36	(2.20)	8.61
	Other Comprehensive Income for the period	**(15.61)**	**(64.76)**	**(41.82)**	**(73.40)**
9	**Total Comprehensive Income for the period (7+8)**	**4,001.59**	**6,578.15**	**2,992.37**	**15,926.48**
	Profit of the year				
	Attributable to:				
	Equity holders of the Parent	**4,017.20**	**6,642.91**	**3,034.19**	**15,999.88**
	Non-controlling interests	--	--	--	--
	Other Comprehensive Income for the year attributable to				
	Equity holders of the Parent	**(15.61)**	**(64.76)**	**(41.82)**	**(73.40)**
	Non-controlling interests	--	--	--	--
	Total Comprehensive Income for the year attributable to				
	Equity holders of the Parent	**4,001.59**	**6,578.15**	**2,992.37**	**15,926.48**
	Non-controlling interests	--	--	--	--
10	**Paid up Equity Share Capital (Face Value of Rs 5/- per share)**	**12,178.90**	**12,178.90**	**12,178.90**	**12,178.90**
11	**Other Equity**	--	--	--	**60,792.14**
12	**Earning per Share (of Rs 5/- each) (Not Annualised)**				
	a Basic	**1.65**	**2.73**	**1.25**	**6.57**
	b Diluted	**1.65**	**2.73**	**1.25**	**6.57**

SDP & ASSOCIATES Chartered Accountants KOLKATA

SINGHI & CO. Chartered Accountants

LUMINO INDUSTRIES LIMITED KOLKATA

Lumino Industries Limited

Registered Office: Unit No – 12/4, Merlin, Acropolis, 1858/1 Rajdanga Main Road, Kolkata-700 107, West Bengal

CIN-U14293WB2005PLC102556, Website:www.luminoindustries.com, email- investor.relation@luminoindustries.com

Segment Consolidated Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2026

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-Mar-2026
		(Unaudited)	(Refer Note-3)	(Refer Note-4)	(Audited)
1	**SEGMENT REVENUE**				
	a) Manufacturing	37,102.85	51,601.16	34,844.91	1,42,344.80
	b) EPC	15,040.11	19,572.65	8,865.60	61,762.56
	Total Revenue from Operations	**52,142.96**	**71,173.81**	**43,710.51**	**2,04,107.36**
2	**SEGMENT RESULTS**				
	Profit before Interest & Tax				
	a) Manufacturing	4,873.16	7,584.40	4,422.05	19,273.89
	b) EPC	2,573.38	3,071.91	1,440.81	9,795.64
	Total Segment Results	**7,446.54**	**10,656.31**	**5,862.86**	**29,069.53**
	Net Unallocable Income/(expenditure)	(267.79)	(317.74)	55.45	(604.90)
	Total	**7,178.75**	**10,338.57**	**5,918.31**	**28,464.63**
	Finance Cost	(1,723.67)	(2,183.77)	(1,924.76)	(7,993.29)
	Share of profit/(loss) in Equity accounted investment (Net of Tax)	(18.56)	3.55	2.02	8.98
	Profit before Tax	**5,436.52**	**8,158.35**	**3,995.57**	**20,480.32**
3	**SEGMENT ASSETS**				
	a) Manufacturing	1,40,743.91	1,44,129.07	1,21,908.68	1,44,129.07
	b) EPC	64,103.88	70,131.23	47,819.40	70,131.23
	c) Unallocated	3,640.58	3,227.18	2,375.11	3,227.18
	Total	**2,08,488.37**	**2,17,487.48**	**1,72,103.19**	**2,17,487.48**
4	**SEGMENT LIABILITIES**				
	a) Manufacturing	81,045.67	95,015.79	77,335.15	95,015.79
	b) EPC	49,284.17	49,098.90	32,980.29	49,098.90
	c) Unallocated	1,185.90	401.75	1,717.87	401.75
	Total	**1,31,515.74**	**1,44,516.44**	**1,12,033.31**	**1,44,516.44**

Notes:

1. The Statement of Consolidated Unaudited Financial Results ("the statement") of M/s Lumino Industries Limited and its Subsidiaries (collectively "the Group") and its interest in joint ventures have been prepared in accordance with the recognition and measurements principles laid down in Indian Accounting Standard ("Ind AS") 34 - "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and on compliance with presentation and disclosure requirements of Regultaion 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. In terms of Regulation 33 of Listing Regulations, this statement of Unaudited Consolidated Financial Results for the quarter ended 30th June 2026 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the M/s Lumino Industries Limited at their respective meetings held on 21st September 2026 and has been subject to Limited Review by the Joint Statutory Auditors of the Parent Company.
3. The Figures for the year ended 31st March 2026 have been extracted from the general purpose Consolidated Financial Statement which were audited by the Joint Statutory Auditors of the Company. The figures for the quarter ended March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the unaudited year to date figures upto period ended 31st December 2025, which were neither subject to Limited Review nor Audit. However, the management has exercised necessary care and due diligence to ensure that the standalone financial results for that period are fairly stated.
4. The figures for the corresponding quarter ended 30th June 2025 have not been subject to Limited Review or Audit by the Joint Statutory Auditors. However, the management has exercises necessary care and due diligence to ensure that Consolidated Financial Results for that period are fairly stated.
5. The Groups's and its joint ventures has identified two reportable segments viz. Manufacturing and EPC. Segments have been identified and reported taking into account nature of products and services, the differing risks and returns and the internal business reporting segments.

SINGHI & CO. Chartered Accountants

SDP & ASSOCIATES Chartered Accountants KOLKATA

LUMINO INDUSTRIES LIMITED KOLKATA

6 Subsequent, to the quarter ended 30th June 2026, the Parent Company completed its Initial Public Offering (IPO) of 85,365,851 equity shares of face value of ₹ 5 each at an issue price of ₹ 82 per equity share (including a share premium of ₹ 77 per equity share). The issue comprised of fresh issue of 60,975,609 equity shares aggregating to ₹ 50,000.00 Lakhs and an offer for sale of 24,390,242 equity shares by the promoters selling shareholders aggregating to ₹ 20,000.00 Lakhs. Pursuant to the IPO, the equity shares of the Parent Company got listed on the National Stock Exchange (NSE) of India and BSE Limited on 3rd September 2026. Accordingly, the above statement for the quarter ended 30th June 2026 have been prepared and presented for the first time in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

7 The Consolidated Unaudited Financial results included the financial information of 2 (Two) Limited Liability Partnership, 2 (Two) Subsidiaries, 2 (Two) Step down Subsidiaries and 3 (Three) Joint ventures. Further, as per the terms and conditions of the Joint venture agreement SIPS-LUMINO-ZETWERK (JV EPC - 4), the Parent Company will not claim any profit and shall not be liable to make good of any loss, suffered by the Joint Venture, hence the same has not been consolidated in the Consolidated Unaudited Financial Results.

8 The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.

9 The above unaudited financial results are also available on the Company's website www.luminoindustries.com and on the stock exchange websites (www bseindia.com and www.nseindia.com).

For and On behalf of Board of Directors

Devendra Goel
Managing Director
DIN- 00673447

Place : Kolkata
Dated : 21st, September, 2026

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Chartered Accountants
KOLKATA