

LS INDUSTRIES LIMITED
Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS
(AS PER SCHEDULE III OF COMPANIES ACT, 2013 AND IND-AS)

For the Quarter Ended 30th September, 2021

(Amount Rs. In Lakh)

S. No.	Particulars	Quarter Ended (Standalone)			Half Yearly Ended (Standalone)		
		Unaudited 3 months ended	Unaudited Preceding 3 months ended	Unaudited 3 months previous yearly ended	Unaudited half yearly ended	Unaudited previous half yearly ended	Audited previous year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
1	Income from operation						
	Revenue from operation	11.417	10.242	0.491	21.659	1.075	18.848
	Other income	0.433	0.179	(0.086)	0.612	(0.086)	18.605
	Total Income	11.850	10.421	0.405	22.271	0.988	37.453
2	Expenses						
	a) Cost of materials consumed	-	-	-	-	(18.634)	(18.634)
	b) Purchase of stock in trade	-	-	-	-	-	-
	b) Change in Inventory of finished goods, work in progress and stock in trade Increase(-)/Decrease in Stock	-	-	0.422	-	19.945	49.439
	c) Employee Benefits Expenses	4.193	4.209	3.183	8.403	6.039	13.391
	d) Depreciation and amortisation expenses	-	-	4.988	-	4.988	106.742
	e) Other Expenditure (Any item exceeding 10 % of the total expenses relating to continuing operations to be shown separately)	50.695	24.436	22.222	75.132	58.355	143.025
	Total expenses	54.889	28.646	30.815	83.535	70.693	293.964
3	Profit/(Loss) from operation before other income, finance costs and exceptional items(1-2)	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(256.511)
4	Other income	-	-	-	-	-	-
5	Profit/(Loss) from from ordinary activities before finance costs and exceptional items (3+4)	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(256.511)
6	Finance Costs	-	-	-	-	-	-
7	Profit/(Loss) from from ordinary activities before finance costs and exceptional items (5+6)	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(256.511)
8	Exceptional Items	-	-	-	-	-	-
9	Profit/(Loss) from from ordinary activities before tax (7+8)	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(256.511)
10	Tax Expenses	-	-	-	-	-	24.106
11	Net Profit / (Loss) from the ordinary activities after tax (9-10)	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(280.617)
12	Extra-ordinary Item(net of tax Inr expenses - Lakhs)	-	-	-	-	-	-
13	Net Profit for the period	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(280.617)
14	Profit /Loss from discontinue operations, if any	-	-	-	-	-	-
15	Minority Income	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates(13+14+15)	(43.039)	(18.225)	(30.410)	(61.263)	(69.704)	(280.617)
17	Paid Up equity share Capital (Face Value Rs. 1/- each)	8,488.187	8,488.187	8,488.187	8,488.187	8,488.187	8,488.187
18	Reserves excluding Revaluation Reserves	-	-	-	-	-	-
19	Basic Earning Per Share before extra ordinary items(not annualized)	(0.005)	(0.002)	(0.004)	(0.007)	(0.008)	(0.033)
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
19.ii	Basic Earning Per Share after extra ordinary items(not annualized)	-	-	-	-	-	-
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-



LS INDUSTRIES LIMITED
Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.

Notes:-

- * The Company has only one operating segment namely, 'Textile'.
- * No exceptional items during the quarter.
- * Statement of Cash Flow is Attached in Annexure-1
- * The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 02nd November, 2021.
- * Figures of the previous period have been regrouped/rearranged, wherever necessary

Place: NALAGARH
Date: 02th November, 2021

FOR LS INDUSTRIES LIMITED



DIN:07666627

LS INDUSTRIES LIMITED

Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.

Statement of Assets & Liabilities As at 30th September, 2021

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2021	As at 30.09.2020
		Un-Audited	Un-Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	1,469.647	1,612.840
	b) Financial Assets		
	-Investments	668.014	668.014
	-Other Financial Assets	41.660	41.104
	c) Deferred Tax Assets	-	-
	d) Other Non Current Assets	-	-
		2,179.321	2,321.959
2	Current Assets		
	a) Inventories	223.411	252.905
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	8,800.566	9,093.800
	- Cash and cash equivalents	6.859	14.502
	- Bank balance other than Cash and cash equivalents	300.502	283.858
	- Loans	71.899	69.041
	- Other Financial Assets	-	-
	c) Current Tax Assets (Net)	8.442	5.962
	d) Other Current Assets	-	-
		9,411.680	9,720.069
	TOTAL-ASSETS	11,591.001	12,042.000
B	EQUITY & LIABILITIES		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.187
	b) Other Equity	(1,019.794)	(747.619)
		7,468.393	7,740.568
	LIABILITIES		
1	Non - Current Liabilities		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	19.437	(4.669)
	d) Other non-current liabilities	-	-
		19.437	(4.669)
2	Current Liabilities		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	2,277.726	2,470.822
	- Other Financial liabilities	1,752.406	1,770.447
	b) Other Current Liabilities	62.532	53.458
	c) Provisions	10.507	11.401
	d) Current Tax Liabilities (Net)	-	-
		4,103.171	4,306.128
	TOTAL - EQUITY AND LIABILITIES	11,591.001	12,042.000

FOR LS INDUSTRIES LIMITED

 SHIV KHAN
 (Director)
 DIN:07666627

Place: NALAGARH
 Date: 02th November, 2021

LS INDUSTRIES LIMITED
Village Bairsen P.O. Manjholl, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.
Cash Flow Statement as at 30th September, 2021

(Amount Rs. In Lakh)

Particulars	As at 30.09.2021		As at 30.09.2020	
	Un-Audited		Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		(61.263)		(69.704)
Adjustments for :				
Depreciation and amortisation	-	-	-	-
Lease hold land amortisation	-	-	-	-
Loss/Profit on sale of fixed assets	13.804	-	-	-
Interest expenses	-	-	-	-
Other borrowing costs	-	-	-	-
Unwinding of discounts on financial assets	-	-	-	-
Interest income on deposits	-	-	-	-
Interest on investment in commercial paper	-	-	-	-
On Investments in Non convertible debentures and Bonds - measured at FVTOCI	-	-	-	-
Dividend income	-	-	-	-
Gain on sale of investments	-	-	-	-
Liabilities / provisions no longer required written back	-	-	-	-
Provision for slow moving inventory	-	-	-	-
Provision for trade receivables / bad trade receivables written off	-	-	-	-
Provision for foreseeable losses	-	-	-	-
Unrealised foreign exchange loss / (gain) (net)	-	-	-	-
		13.804		-
Operating profit before working capital changes		(47.459)		(69.704)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-	-	19.945	-
Trade receivables	74.642	-	2.030	-
Other non-current financial assets	-	-	-	-
Other current financial assets	-	-	-	-
Long-term loans and advances	(0.300)	-	-	-
Other current assets	5.480	-	14.363	-
Other non-current assets	-	-	48.433	-
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(35.854)	-	(6.120)	-
Other non-current financial liabilities	-	-	-	-
Other current financial liabilities	(11.881)	-	(2.215)	-
Other current liabilities	(1.794)	-	(8.263)	-
Other long-term liabilities	-	-	-	-
Short-term provisions	-	-	-	-
Long-term provisions	-	-	-	-
		30.293		68.173
Cash generated from operations		(17.167)		(1.531)
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		(17.167)		(1.531)
B. Cash flow from investing activities				
Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-in-progress including capital advances)	-	-	-	-
Proceeds from sale of fixed assets	17.500	-	-	-
Purchase of investments	-	-	-	-
Share application money	-	-	-	-
Sale of investments	-	-	-	-
Loan to Employee and Other related parties	-	-	-	-
Interest income on deposits	-	-	-	-
Dividend income	-	-	-	-
Interest income on Commercial Paper & Debentures	-	-	-	-
Movement in bank balances not considered as cash and cash equivalents	-	-	-	-
Retained earnings utilised in business combination (refer note 1.4)	-	-	-	-
Movement in Security Premium account due to JVA Merger	-	-	-	-
Net cash flow from / (used in) investing activities (B)		17.500		-
C. Cash flow from financing activities				
Proceeds from long-term borrowings	-	-	-	-
Repayment of long-term borrowings	-	-	-	-
Net increase in working capital borrowings	-	-	-	-
Interest expenses	-	-	-	-
Other borrowing costs	-	-	-	-
Dividends paid	-	-	-	-
Corporate dividend tax	-	-	-	-
Net cash flow from / (used in) financing activities (C)		-		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		0.333		(1.531)
Cash and cash equivalents at the beginning of the year		6.526		16.034
Cash and cash equivalents at the end of the year		6.859		14.502



SHIV KHAN
(Director)
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