

# LS INDUSTRIES LIMITED

Registered Office: VILLAGE BAIRSEN, P.O. MANJHOLI, TEHSIL-NALAGARH,  
SOLAN, HIMACHAL PRADESH-174101, INDIA

CIN: L51505HP1993PLC031724, GSTIN: 02AAACL1987E1ZT

E-MAIL ID: lsindustries93@gmail.com, Phone: - +91-9805511297

August 12, 2023

To,  
BSE Ltd.  
Listing Department  
Phiroz Jeejeebhoy Tower,  
Dalal Street, Mumbai-400 001  
Scrip Code: 514446

Dear Sir/Madam,

## Sub: Outcome of Board Meeting of LS Industries Limited

The Board of Directors of LS Industries Limited ("the Company") at its meeting held today i.e., Saturday, August 12, 2023, inter alia, transacted the following businesses:

- a) **Financial Results:** Consider and approve the Un-Audited Financial Results for the quarter ended June 30, 2023, along with the Limited Review Report thereon as received from the Statutory Auditors of the Company [M/s. Mahesh K Gupta & Associates, (FRN-029649N), Practicing Chartered Accountants, Chandigarh]. A copy of the said Results together with the Limited Review Report for the quarter ended June 30, 2023 are enclosed herewith.
- b) To transact other businesses as per agenda being circulated.

The Board meeting commenced at 2:00 p.m. (IST) and concluded at 3:00 p.m. (IST).

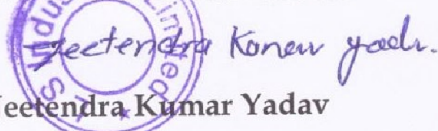
The above announcements are also being made available on the website of the Company at <https://lsindustrieslimited.com>.

This disclosure is made in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No.SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

This is for your information and records.

Thanking You,

For LS Industries Limited

  
Jeetendra Kumar Yadav

Designation: Director

DIN: 09184532

*\*Securities in scrip code 514446 and symbol LSIND stand suspended from trading effective December 30, 2013.*

# **Mahesh K Gupta & Associates**

**CHARTERED ACCOUNTANTS**

H. No. 149, 2nd Floor, Sector 18-A, Chandigarh-160018

Mobile : 9988465600

email : guptamahesh123@gmail.com

## **INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS**

### **Review Report to the board of directors of LS INDUSTRIES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of M/s **LS INDUSTRIES LIMITED** for the quarterly period ended 30 June'2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information 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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable principles laid down in the aforesaid Indian Accounting Standard 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date: 11.08.2023**

**Place: Chandigarh**

**For Mahesh K Gupta & Associates,  
Chartered Accountants**



**Mahesh Kumar Gupta (FCA)**

**M No.- 079021**

**UDIN: 23079021BGWPXQ1154**

LS INDUSTRIES LIMITED

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

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS  
(As per per Schedule III of the Companies Act, 2013 And IND-AS)  
For the Quarter Ended 30th June, 2023

(Rs. In Lakhs Except EPS)

| S. No. | Particulars   | Quarter Ended          |                                   |                              | Year Ended          |
|--------|---|------------------------|-----------------------------------|------------------------------|---------------------|
|        |   | 3 months ended of C.Y. | Preeceding 3 months ended of P.Y. | Corr. 3 months ended in P.Y. | Previous year ended |
|        |   | 30th June, 2023        | 31st March, 2023                  | 30th June, 2022              | 31st March, 2023    |
|        |   | (Un-audited)           | (Audited)                         | (Un-audited)                 | (Audited)           |
| 1      | <b>Income</b>   |                        |                                   |                              |                     |
|        | Revenue from operation  | 11.25                  | 11.25                             | 10.74                        | 44.53               |
|        | Other income  | 0.42                   | 5.07                              | 1.30                         | 7.96                |
|        | <b>Total Income</b>   | <b>11.67</b>           | <b>16.32</b>                      | <b>12.04</b>                 | <b>52.49</b>        |
| 2      | <b>Expenses</b>   |                        |                                   |                              |                     |
|        | a) Cost of materials consumed   | -                      | -                                 | -                            | -                   |
|        | b) Purchase of stock in trade   |                        |                                   |                              |                     |
|        | c) Change in Inventory of finished goods, work in progress and stock in trade   | -                      | -                                 | -                            | 0.28                |
|        | d) Employee Benefits Expenses   | 5.42                   | 4.57                              | 4.49                         | 20.65               |
|        | e) Finance Costs  | -                      | -                                 | -                            | -                   |
|        | f) Depreciation and amortisation expenses   | -                      | 25.53                             | -                            | 25.53               |
|        | g) Other expenses   | 27.08                  | 755.40                            | 37.50                        | 856.77              |
|        | <b>Total expenses</b>   | <b>32.50</b>           | <b>785.50</b>                     | <b>41.99</b>                 | <b>903.22</b>       |
| 3      | <b>Profit/(Loss) from operation before exceptional items and tax (1-2)</b>  | <b>-20.83</b>          | <b>-769.18</b>                    | <b>-29.95</b>                | <b>-850.73</b>      |
| 4      | Exceptional Items   | -                      | -                                 | -                            | -                   |
| 5      | <b>Profit/(Loss) before Tax (3+4)</b>   | <b>-20.83</b>          | <b>-769.18</b>                    | <b>-29.95</b>                | <b>-850.73</b>      |
| 6      | <b>Tax Expenses :-</b>  |                        |                                   |                              |                     |
|        | (a) Current Tax   | -                      | -                                 | -                            | -                   |
|        | (b) Deferred Tax  | -                      | 32.34                             | -                            | 32.34               |
|        | Total tax expenses  | -                      | 32.34                             | -                            | 32.34               |
| 7      | <b>Profit / (Loss) for the period from continuing operations (5-6)</b>  | <b>-20.83</b>          | <b>-801.52</b>                    | <b>-29.95</b>                | <b>-883.07</b>      |
| 8      | Profit / (Loss) from Discontinuing Operations before tax  | -                      | -                                 | -                            | -                   |
| 9      | Tax expense of Discontinuing Operations   | -                      | -                                 | -                            | -                   |
| 10     | Profit / (Loss) from Discontinuing Operations (after tax) (8-9)   | -                      | -                                 | -                            | -                   |
| 11     | <b>Profit / (Loss) for the period (7+10)</b>  | <b>-20.83</b>          | <b>-801.52</b>                    | <b>-29.95</b>                | <b>-883.07</b>      |
| 12     | Share of profit / (loss) of associates  | N.A.                   | N.A.                              | N.A.                         | N.A.                |
| 13     | Minority Interest   | N.A.                   | N.A.                              | N.A.                         | N.A.                |
| 14     | <b>Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates</b>  | <b>-20.83</b>          | <b>-801.52</b>                    | <b>-29.95</b>                | <b>-883.07</b>      |
| 15     | <b>Other Comprehensive Income</b>   |                        |                                   |                              |                     |
|        | A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss | -                      | -                                 | -                            | -                   |
|        | B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss         | -                      | -                                 | -                            | -                   |
|        | <b>Total Other Comprehensive Income</b>   | <b>-</b>               | <b>-</b>                          | <b>-</b>                     | <b>-</b>            |
| 16     | <b>Total Comprehensive Income for the period (14+15)</b>  | <b>-20.83</b>          | <b>-801.52</b>                    | <b>-29.95</b>                | <b>-883.07</b>      |

|       |   |          |          |          |           |
|-------|---|----------|----------|----------|-----------|
| 17    | Paid Up equity share Capital (Face Value Rs. 1/- each)                          | 8,488.19 | 8,488.19 | 8,488.19 | 8,488.19  |
| 18    | Other Equity excluding Revaluation Reserves                                     | -        | -        | -        | -2,045.51 |
| 19    | <b>Earnings per equity share (for continuing operation):</b>                    |          |          |          |           |
|       | a) Basic  | -0.00    | -0.09    | -0.00    | -0.10     |
|       | b) Diluted  | -0.00    | -0.09    | -0.00    | -0.10     |
| 19.i  | <b>Earnings per equity share (for discontinued operation):</b>                  |          |          |          |           |
|       | a) Basic  | -        | -        | -        | -         |
|       | b) Diluted  | -        | -        | -        | -         |
| 19.ii | <b>Earnings per equity share (for continued &amp; discontinuing operation):</b> |          |          |          |           |
|       | a) Basic  | -0.00    | -0.09    | -0.00    | -0.10     |
|       | b) Diluted  | -0.00    | -0.09    | -0.00    | -0.10     |

Date: 12th August, 2023  
Place: Nalagarh, Himachal Pradesh


**FORLS INDUSTRIES LIMITED**  
 Jeetendra Kumar Yadav  
 (Director)  
 DIN:09184532

LS INDUSTRIES LIMITED

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CIN : 51505HP1993PLC021724

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NOTES TO UN-AUDITED FINANCIAL RESULTS  
For the Quarter Ended 30th June, 2023

- 1 The above Un-Audited Financial Results of the company for the quarter ended 30th June, 2023 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 12th August, 2023 at registered office.
- 2 The Statutory Auditors of the Company have carried out Limited Review of the above Financial Results of the Company for the quarter ended 30th June, 2023 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited Review Report thereon.
- 3 The Company has adopted, Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('Ind-AS') from 1st April, 2017 and accordingly these Financial Results and all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in IND-AS 34 "Interim Financial Reporting" read with relevant rules issued thereunder and the other accounting principles generally accepted in India and disclose the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).
- 4 The Company is engaged in business of 'Textile' and has only one reportable segment in accordance with Ind AS 108 'Operating Segments' therefore segment reporting as defined in IND AS 108 is not applicable to the Company.
- 5 The figures for the correspondence previous periods have been restated/regrouped wherever necessary, to make them comparable.
- 6 The Statement of Un-Audited Financial Results are also available on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)), and on the website of the Company ([www.lsindustrieslimited.com](http://www.lsindustrieslimited.com)).

Date: 12th August, 2023  
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED  
  
Jeetendra Kumar Yadav  
(Director)  
DIN:09184532