

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

Date: 08th February, 2023

To,
BSE Limited
Listing Department
Phiroz Jeejeebhoy Tower,
25th Floor, Dalal Street,
Mumbai-400 001
Security Code: 514446

Subject: SUBMISSION OF OUTCOME OF BOARD MEETING HELD ON 08TH FEBRUARY, 2023, PURSUANT TO REGULATION 30 OF SEBI (LODR) REGULATIONS, 2015

Dear Sir/Madam,

With reference to above mentioned subject and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held on Wednesday, 08th February, 2023, which was duly commenced at 03:30 P.M. and concluded with vote of thanks at 4:30 P.M. at the registered of the Company situated at Village-Bairsen, Post-Manjholi, Tehsil-Nalagarh, Solan, Himanchal Pradesh-174101, India; has inter alia:

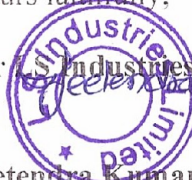

a). considered, approved and taken on record "Un-audited Financial Results of the Company for the Quarter ended 31st December, 2022; prepared in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 and Companies (Indian Accounting Standards) Rules, 2015 (IND-AS); along with the Limited Review Report thereon as received from the Statutory Auditors of the Company [M/s. Mahesh K Gupta & Associates, (FRN-029649N), Practicing Chartered Accountants, Chandigarh] and the copies of which are enclosed herewith.

b). considered & approved various other general businesses, as per the agenda of the said meeting.

You are kindly requested to acknowledge and update the same in your records.

Thanking You.
Yours faithfully,

For LS Industries Limited



Jeetendra Kumar Yadav

Designation: Director

DIN: 09184532

Encl. "As Above"

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

LS INDUSTRIES LIMITED

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

CIN : 51505HP1993PLC021724

Ph. No- +91-9805511297, Email- lsindustries93@gmail.com

(As per Regulation 33 of SEBI(LODR) Regulation, 2015, Schedule III of the Companies Act, 2013 And IND-AS)
For the Quarter Ended 31st December, 2022

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Nine Months Ended (Standalone)		
		3 months ended of C.Y.	Preceding 3 months ended of C.Y.	Corr. 3 months ended in P.Y.	Nine months ended C.Y.	Nine months ended P.Y.	Previous Financial Year ended
		31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	Revenue from operation	11.81	10.74	10.97	33.28	32.63	43.37
	Other income	0.89	0.69	1.12	2.89	1.73	8.04
	Total Income	12.70	11.43	12.09	36.17	34.36	51.40
2	Expenses						
	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	-	0.72	0.28	0.72	0.72
	d) Employee Benefits Expenses	4.49	7.10	4.10	16.08	12.50	16.83
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and amortisation expenses	-	-	-	-	-	24.90
	g) Other expenses	31.95	31.92	48.87	101.36	124.00	177.98
	Total expenses	36.71	39.01	53.69	117.71	137.22	220.43
3	Profit/(Loss) from operation before exceptional items and tax (1-2)	-24.01	-27.59	-41.60	-81.55	-102.86	-169.03
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	-24.01	-27.59	-41.60	-81.55	-102.86	-169.03
6	Tax Expenses :-						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	34.88
	Total tax expenses	-	-	-	-	-	34.88
7	Profit / (Loss) for the period from continuing operations (5-6)	-24.01	-27.59	-41.60	-81.55	-102.86	-203.91
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	Profit / (Loss) for the period (7+10)	-24.01	-27.59	-41.60	-81.55	-102.86	-203.91
12	Share of profit / (loss) of associates	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
13	Minority Interest	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
14	Profit/(Loss) after taxes, minority interest and share of profit / (loss) of associates	-24.01	-27.59	-41.60	-81.55	-102.86	-203.91
15	Other Comprehensive Income						
	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	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
16	Total Comprehensive Income for the period (14+15)	-24.01	-27.59	-41.60	-81.55	-102.86	-203.91
17	Paid Up equity share Capital (Face Value Rs. 1/- each)	8,488.19	8,488.19	8,488.19	8,488.19	8,488.19	8,488.19
18	Other Equity excluding Revaluation Reserves	-	-	-	-	-	-1,162.45
19	Earnings per equity share (for continuing operation):						
	a) Basic	-0.00	-0.00	-0.01	-0.01	-0.01	-0.02
	b) Diluted	-0.00	-0.00	-0.01	-0.01	-0.01	-0.02
19.i	Earnings per equity share (for discontinued operation):						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
19.ii	Earnings per equity share (for continued & discontinued operation):						
	a) Basic	-0.00	-0.00	-0.01	-0.01	-0.01	-0.02
	b) Diluted	-0.00	-0.00	-0.01	-0.01	-0.01	-0.02

Date: February 08, 2023
Place: Nalagarh, Himachal Pradesh

FOR LS INDUSTRIES LIMITED
Jeetendra Kumar Yadav
Director
DIN: 00194532

LS INDUSTRIES LIMITED

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

CIN : 51505HP1993PLC021724

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**NOTES TO UN-AUDITED STANDALONE FINANCIAL- RESULTS
For the Quarter Ended 31st December, 2022**

- The above Un-Audited Standalone Financial Results of the company for the quarter/Nine Months ended 31st December, 2022 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on **Wednesday, February 08, 2023** at registered office.
- The Statutory Auditors of the Company have carried out Limited Review of the above standalone Financial Results of the Company for the quarter/Nine Months ended 31st December, 2022 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited Review Report thereon.
- 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).
- 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.
- The Statement of Un-audited Standalone Financial Results are also available on the website of BSE Limited (www.bseindia.com), and on the website of the Company (www.lsindustrieslimited.com).

Date: February 08, 2023

Place: Nalagarh, Himachal Pradesh

FOR LS INDUSTRIES LIMITED

Deetendra Kumar Yadav
(Director)
DIN:09184532

MAHESH K GUPTA & ASSOCIATES
Chartered Accountants

House no. 149, IInd Floor, Sector -18A, Chandigarh -160 018 (UT.) - 9988465600 (m)
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 31st December'2022, 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: 08.02.2023
Place: Chandigarh

For Mahesh K Gupta & Associates,
Chartered Accountants



Mahesh Kumar Gupta (FCA)
M No.- 079021

UDIN: 23079021BGWPWW3307