

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 30th September, 2022

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Half Yearly Ended (Standalone)		
		3 months ended of C.Y.	Preeceding 3 months ended of C.Y.	Corr. 3 months ended in P.Y.	Half yearly ended C.Y.	Half yearly ended P.Y.	Previous Financial Year ended
		30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	Revenue from operation	10.737	10.737	11.417	21.474	21.659	43.368
	Other income	0.691	1.303	0.433	1.994	0.612	8.037
	Total Income	11.428	12.040	11.850	23.468	22.271	51.405
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	-	-	-	-	-	0.724
	d) Employee Benefits Expenses	7.098	4.491	4.193	11.589	8.403	16.828
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and amortisation expenses	-	-	-	-	-	24.903
	g) Other expenses	31.916	37.497	50.695	69.413	75.132	177.979
	Total expenses	39.014	41.988	54.889	81.002	83.535	220.434
3	Profit/(Loss) from operation before exceptional items and tax (1-2)	(27.586)	(29.949)	(43.039)	(57.535)	(61.263)	(169.029)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(27.586)	(29.949)	(43.039)	(57.535)	(61.263)	(169.029)
6	Tax Expenses :-						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	34.885
	Total tax expenses	-	-	-	-	-	34.885
7	Profit / (Loss) for the period from continuing operations (5-6)	(27.586)	(29.949)	(43.039)	(57.535)	(61.263)	(203.914)
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)	(27.586)	(29.949)	(43.039)	(57.535)	(61.263)	(203.914)
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	(27.586)	(29.949)	(43.039)	(57.535)	(61.263)	(203.914)
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	-	-	-	-	-	-
16	Total Comprehensive Income for the period (14+15)	(27.586)	(29.949)	(43.039)	(57.535)	(61.263)	(203.914)
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	Earnings per equity share (for continuing operation):						
	a) Basic	(0.003)	(0.004)	(0.005)	(0.007)	(0.007)	(0.024)
	b) Diluted	(0.003)	(0.004)	(0.005)	(0.007)	(0.007)	(0.024)
19.i	Earnings per equity share (for discontinued operation):						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
19.ii	Earnings per equity share (for continued & discontinuing operation):						
	a) Basic	(0.003)	(0.004)	(0.005)	(0.007)	(0.007)	(0.024)
	b) Diluted	(0.003)	(0.004)	(0.005)	(0.007)	(0.007)	(0.024)

Date: 14th November, 2022
Place: NALAGARH



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**NOTES TO UN-AUDITED STANDALONE FINANCIAL- RESULTS
For the Quarter Ended 30th September, 2022**

- 1 The above Un-Audited Standalone Financial Results of the company for the quarter ended 30th September, 2022 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 14th November, 2022 at registered office.
- 2 Statement of Cash Flow is Attached in Annexure-1
- 3 The Statutory Auditors of the Company have carried out Limited Review of the above standalone Financial Results of the Company for the quarter ended 30th September, 2022 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited Review Report thereon.
- 4 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).
- 5 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.
- 6 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).

FOR LS INDUSTRIES LIMITED

Jeetendra Kumar Yadav
Jeetendra Kumar Yadav

★ (Director)

DIN:09184532

Date: 14th November, 2022

Place: NALAGARH

LS INDUSTRIES LIMITED

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

Statement of Assets & Liabilities As at 30th September, 2022

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2022	As at 30.09.2021
		Un-Audited	Un-Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	1,438.207	1,469.647
	b) Financial Assets		
	-Investments	668.014	668.014
	-Other Financial Assets	41.902	41.660
	c) Deferred Tax Assets	-	-
	d) Other Non Current Assets	-	-
		2,148.123	2,179.321
2	Current Assets		
	a) Inventories	222.687	223.411
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	7,245.690	8,800.566
	- Cash and cash equivalents	6.919	6.859
	- Bank balance other than Cash and cash equivalents	304.721	300.502
	- Loans	73.533	71.899
	- Other Financial Assets	-	-
	c) Current Tax Assets (Net)	13.380	8.442
	d) Other Current Assets	-	-
		7,866.930	9,411.680
	TOTAL-ASSETS	10,015.053	11,591.001
B	EQUITY & LIABILITIES		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.187
	b) Other Equity	(1,219.980)	(1,019.794)
		7,268.207	7,468.393
	LIABILITIES		
1	Non - Current Liabilities		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	54.322	19.437
	d) Other non-current liabilities	-	-
		54.322	19.437
2	Current Liabilities		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	899.675	2,277.726
	- Other Financial liabilities	1,692.940	1,752.406
	b) Other Current Liabilities	90.624	62.532
	c) Provisions	9.284	10.507
	d) Current Tax Liabilities (Net)	-	-
		2,692.524	4,103.171
	TOTAL - EQUITY AND LIABILITIES	10,015.053	11,591.001



FOR LS INDUSTRIES LIMITED
Jeetendra Kumar Yadav

Jeetendra Kumar Yadav
(Director)
DIN:09184532

Date: 14th November, 2022
Place: NALAGARH

LS INDUSTRIES LIMITED
Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.
Cash Flow Statement as at 30th September, 2022

(Amount Rs. In Lakh)

Particulars	As at 30.09.2022		As at 30.09.2021	
	Un-Audited		Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		(57.535)		(61.263)
Adjustments for :				
Depreciation and amortisation	-	-	-	-
Lease hold land amortisation	-	-	-	-
Loss/(Profit) on sale of fixed assets	(0.295)	-	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)	-	-	-	-
		(0.295)		13.804
Operating profit before working capital changes		(57.830)		(47.459)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-	-	-	-
Trade receivables	1,577.739	-	74.642	-
Other non-current financial assets	-	-	-	-
Other current financial assets	-	-	(0.300)	-
Long-term loans and advances	-	-	5.480	-
Other current assets	1.816	-	-	-
Other non-current assets	-	-	-	-
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1,514.424)	-	(35.854)	-
Other non-current financial liabilities	-	-	(11.881)	-
Other current financial liabilities	-	-	(1.794)	-
Other current liabilities	(11.703)	-	-	-
Other long-term liabilities	-	-	-	-
Short-term provisions	(0.745)	-	-	-
Long-term provisions	-	-	-	-
		52.683		30.293
Cash generated from operations		(5.147)		(17.167)
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		(5.147)		(17.167)
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	13.500	-	17.500	-
Purchase of Property, Plant and equipment	(4.922)	-	-	-
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)		8.578		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)		3.431		0.333
Cash and cash equivalents at the beginning of the year		3.489		6.526
Cash and cash equivalents at the end of the year		6.919		6.859