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

CIN: L51505HP1993PLC031724, GSTIN: 02AAACL1987E1ZT

E-MAIL ID: Isindustries93@gmail.com, Phone: - +91-9805511297

Date: 30th May, 2023

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

Dear Sir/Madam,

Subject: - Submission of DECLARATION IN RESPECT OF AUDIT REPORT WITH UNMODIFIED OPINION for the Audited Financial Results, Statement of Assets and Liabilities and Cash Flow Statement for the Financial Year ended 31st March, 2023

With reference to above, the Company do hereby declare that the Statutory Auditors of the Company, M/s. Mahesh K Gupta & Associates, (FRN:029649N), Practicing Chartered Accountants, Chandīgarh, have expressed an Unmodified opinion on their Independent Auditor's Report on Audited Financial Results, Statement of Assets and Liabilities & Cash Flow Statement for the financial year ended 31<sup>st</sup> March, 2023; which are duly considered and approved by the Board of Directors on 30<sup>th</sup> May 2023.

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

Thanking You,

For LS Industries Limited

Jeetendra Kumor yadan Jeetendra Kumar Yadav

Designation: Director DIN: 09184532

Place: NALAGARH

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

Registered Office: VILLAGE BAIRSEN, P.O. MANJHOLI, TEHSIL-NALAGARH, SOLAN, HIMACHAL PRADESH-174101, INDIA CIN: L51505HP1993PLC031724, GSTIN: 02AAACL1987E1ZT

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

Date: 20/07/2023

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

Dear Sir/Madam,

Subject: Submission of Audited Financial Results along with the Independent Auditor's Report thereon for the Quarter & Financial Year ended 31st March, 2023

With reference to above and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (as amended), find enclosed the Audited Financial Results and Statement of Assets and Liabilities of the Company for the Quarter & Financial Year ended March 31, 2023 along with the Independent Auditor's Report thereon as received from the Statutory Auditors of the Company [M/s. Mahesh K Gupta & Associates, (FRN:029649N), Practicing Chartered Accountants, Chandīgarh]. The same has been considered, approved, and taken on record by the Board of Directors at their meeting held on Tuesday, 30th May, 2023. Also find enclosed the declaration in respect of 'Auditor's Report with Unmodified Opinion'.

Further, pursuant to Regulation 47 of SEBI (LOUR) Regulations 2015, the said results are uploaded on the website of the Company (http://lsindustrieslimited.com/lsi).

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

Thanking You,

For L'S Industries Limited

Jeetendra Kumar Yadav

Designation: Director

DIN: 09184532

Place: NALAGARH Encl. "As Above"

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

Village Bairsen P.O. Manjholi, Tehali-Nalagarh, Solan, Himachal Pradesir-174101, India.

Ph. No- +91-9805511297, Email- Isindustrier 93@gmail.com

Statement of Assets & Liabilities As at 31st March, 2023

(Amount Rs. In Lakh)

S. No.	Particulars	As at 31,03,2023 Audited	As at 31.03,2022 Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	1,412.68	1,446.
	b) Financial Assets		
	·Investments	0.90	668.
	-Other Financial Assets	42.14	41.
	c) Deferred Tax Assets		
	d) Other Non Current Assets		
		1,455.72	2,156
2	Current Assets	222.41	272.
	a) Inventories		
	b) Financial Assets - Investments		
		7,222.37	8,823.4
	- Trade Receivables	2.57	3.4
	~ Cash and cash equivalents	308.26	304.7
	- Bank balance other than Cash and cash equivalents	5.06	75.3
	- Loans	5.06	73,3
	- Other Financial Assets	40.21	13.3
	c) Current Tax Assets (Net)	18.31	13.3
	d) Other Current Assets	2.33	9,443.05
	TOTAL-ASSETS	9,237.03	11,599.46
В	EQUITY & LIABILITIES		
- 1	EQUITY		
- 1	a) Equity Share Capital	8,488.19	8,488.1
- 1	b) Other Equity ·	-2,045.51	-1,162.4
		6,442.67	7,325.7
1	LIABILITIES		
	Ion - Current Liabilities		
	) Financial Liabilities		T 1/2 (1/2)
	) Provisions		
1	) Deferred tax laibilities (net)	86.66	54.3
	Other non-current liabilities	-	
		86.66	54.3
	urrent Liabilities		
	) Financial Liabilities		
10	- Borrowings		
		929.35	2,414.10
	- Trade Payable	1,682.23	1,692.94
	- Other Financial liabilities	86.83	102.33
1	Other Current Liabilities	9.28	10.03
1	Provisions		
(0)	Current Tax Liabilities (Net)	2,707.70	4,219.40
		9,237.03	11,599.46
	OTAL - EQUITY AND LIABILITIES	2,237.03	,

POR LE-INDUSTRIES LIMITED

Date: 30th May, 2023 Place: Nalagarh, Himachai Pradesh

Regd. Office :- Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachai Pradesh-174101, India. CIN : 51505HP1993PLC031724 Ph. No-+91-9805511297, Email-Isindustries93@gmail.com

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL- RESULTS
(As per Regulation 33 of SEBI(LODR) Regulation ,2015, Schedule III of the Companies Act,2013 And IHD-AS)
For the Quarter Ended 31st March, 2023

	Particulars	Quarter Ended (Standalone)			Year Ended (Standslone)		
S. No.		3 months ended of C.Y.	Presceding 3 months ended of C.Y.	Carr. 3 months ended in P.Y.	Current year ended	Previous year ended	
		31st March, 2023 (Un-audited)	31st December, 2022 (Un-audited)	31st March, 2022 (Un-audited)	31st March,2023 (Audited)	31st March, 2032 (Audited)	
1	Income	1011 80211007	λ				
	Revenue from operation	11.25	11.81	10.74	44,53	43.37	
	Other income	5.07	0.89	6.31	7.96	8.04	
	Total Income	16.32	12.70.	17.04	52.49	51.40	
2	Expenses '	10.32					
-					<del> </del>	-	
-	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	-	0.28	0.72	
	d) Employee Benefits Expenses	4.57	4.49	4.33	20.65	16.8	
	e) Finance Costs	-		-	-	-	
	f) Depreciation and amortisation expenses	25.53		24.90	25.53	24.9	
	g) Other expenses	755.40	31.95	53.98	856.77	177.9	
	Total expenses	785.50	36.71	83.21	903.22	220.4	
	Profit/(Loss) from operation before exceptional				1		
3	items and tax (1-2)	-769.18	-24.01	-66.17	-850.73	-169.0	
4	Exceptional Items	-	-	-	-	-	
5	Profit/(Loss) before Tax (3+4)	-769.18	-24.01	-66.17	-850.73	-169.0	
6	Tax Expenses : -						
	(a) Current Tax		-	-	-	-	
	(b) Deferred Tax	32.34		34.88	32.34	34.8	
	Total tax expenses	32.34		34.88	32.34	34.8	
	Profit / (Loss) for the period from continuing						
7	operations (5-6)	-801.52	-24.01	-101.05	-883.07	-203.9	
8	Profit / (Loss) from Discontinuing Operations before tax	-			<u> </u>	-	
9	Tax expense of Discontinuing Operations	-	-	-	-	-	
	Profit / (Loss) from Discontinuing Operations (after tax) (8-				1	1	
10	9)	-	-	-	-	-	
11	Profit / (Loss) for the period (7+10)	-801.52	-24.01	-101.05	-883.07	-203.9	
12	Share of profit / (loss) of associates	N.A.	N.A.	N.A.	N.A.	N.	
13	Minority Interest	N.A.	N,A,	N.A.	N.A.	N.A	
14	Profit /(Loss) after taxes, minority interest and share of profit / (loss) of associates	-801.52	-24.01	-101.05	-883.07	-203.9	
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  (B) (ii) Items that will be reclassified to profit or loss.	-	-			-	
	Total Other Comprehensive Income	-	-	-	-	-	
16	Total Comprehensive Income for the period (14+15)	-801.52	-24.01	-101.05	-883.07	-203.9	
17	Paid Up equity share Capital (Face Value Rs. 1/- each)	8,488.19	8,488.19	8,488.19	8,488.19	8,488.1	
18	Other Equity excluding Revaluation Reverves	-	-	*	-2,045.51	-1,162.4	
	Earnings per equity share (for continuing operation):						
	a) Basic	-0.09	-0.00				
	b) Diluted	-0.09	-0.00	-0.02	-0.10	-0.0	
19.1	Earnings per equity share (for discontinued operation):						
	a) Basic	-	-	-	<del>                                     </del>	<del>                                     </del>	
	b) Diluted Earnings per equity share (for continued &	·	-				
9.11	discontinuing operation):						
	a) Basic	-0.09	-0.00	-0.02	-0.10	-0.0	
	b) Diluted	-0.09	-0.00	-0.02	-0.10	-0.0	

Date: 30th May, 2023 Place: Nalagarh, Himachal Pradesh

NOUSTRIES LEMITED
OFENDER YADAY
(Director)
DINOSIBASS2

(Re. In Lakhe Except EPS)

Regd. Office :- Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India. CIN: 51505HP1993PLC021724

Ph. No- +91-9805511297, Email- Isindustries93@gmail.com

#### NOTES TO UN-AUDITED STANDALONE FINANCIAL- RESULTS For the Quarter Ended 31st March, 2023

- The above Un-Audited Standalone Financial Results of the company for the quarter ended 31st March, 2023 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 30th May, 2023 at registered office.
- Statement of Cash Flow is Attached in Annexure-1
- The Statutory Auditors of the Company have carried out Limited Review of the above standalone Financial Results of the Company for the year ended 31st March, 2023 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).

FOR LS INDUSTRIES LIMITED

etendra Kuma etendra Kumar Yadav

(Director) DIN:09184532

Date: 30th May, 2023

Place: Nalagarh, Himachal Pradesh

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

### Ph. No- 491-9805511297, Email- Isindustrias93@gmall.com

Audited Audited 1, 5 and 1, 5		As at 31.0	1.2023	As at 31.6	Ra, In Lakh
A 189.73  J. 189.0.  Commerciation and anomication Commerciation and anomication Commerciation and anomication Commerciation anomication Linear an	Perticulars				
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Depression and amortation Less Notice and Amorta			-850.73		-169.03
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Lissification assess of five diseases   -0.33		25.53	.	24.90	
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Divided income Gain on sale of investments Liabilities / provisions in longer required written back Provisions for biody moving required written off Provisions for biody moving plant of the provisions of	Interest or investment in commercial paper	-			
Gain on sale of investments Liabilities / provisions no longer required written back Provisions for slow moving investory Provisions for slow moving investory Provisions for slow moving investory Unrealized freepres exchange (law / (gain) (net)  Disparating profit before working capital changes	On Investments in Non convertible debentures and Bonds - measured at FVTOCI	-			
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Provision for trade receivables / bald trade receivables written off Provision for for hismescable loises.  Universidated (proping exchange loss / (gain) (net)  21.30  33.6	Liabilities / provisions no longer required written back			-	
Provision for foreseeable losses Unrealized foreign exchange loss / (gan) (net)	Provision for slow moving inventory	-	1	-	
Unrealised foreign exchange loss / (gain) (net)  21.30  33.6  Diparating profit before working capital changes  Authorise is working capital:  Authorisements for (increase) / decrease in operating assets:  Increase in working capital:  Increase in contrast increase in contrast increase in operating assets:  Increase in contrast		-		-	
Departing profit before working capital changes Adopter working capital changes Adopter working capital changes Adopter working capital changes Adopter comment francais assets The content of the comment of the content of the comment of the commen				-	
Departing profit before working capital changes Dangers in working capital: Investores I	Unrealised foreign exchange loss / (gain) (net)		21.30	-	33.6
Authorisms for (increase) / decrease in operating assets: Inventiones Inventione Invention Inventione Inventione Inventione Inventione Inventione Invention Inventi					
Adjustments for (increase) / decrease in operating assets: Inventiones Trade receivables Trade receivables Other non-unrent financials assets Other current reases Other current reases Other current reases Adjustments for increase / (decrease) in operating liabilities: Trade payables Other current reases Other current rea	Operating profit before working capital changes Changes in working capital		-829.43		-135.35
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Other current financials assets Other current financials assets Other current financials assets Other current assets Other current assets Adjustments for increase / (decrease) in operating liabilities: Trade payables Other current financials liabilities 1-0,44 Other current financials liabilities 1-10,71 -0,44 Other current financials liabilities 1-10,71 -0,44 Other current financials liabilities 1-10,71 -0,44 -0,48					
Other current financials assets Long-term loans and advances Other current assets Other current assets Other current assets Other current assets Adjustments for increase / (decrease) in operating liabilities: Trade payables Other current financials liabilities 110,71 -0,44 Other current financials liabilities 110,74 -0,48 Other current financials liabilities 110,74 -0,74 -0,74 Other current financials liabilities 110,74 -0,74 Other current financials liabilities liabiliti					
Long-term bases and advances Other current assets Adjustments for increase / (decrease) in operating liabilities: Trade payables Other current financials liabilities 1-10,71 -0.44 Other current financials liabilities 1-15,50 -32,91 Other long-term industries Short-term provisions Long-term provisions Long-term provisions 1-48,69 -111,50  Cash generated from operations Incident lases paid Next cash flow (used) / from operating activities (A)  8. Cash flow from investing activities Incident lases paid Next cash flow (used) / from operating activities (A)  8. Cash flow from investing activities Incident lases paid In					
Other non-current assets Cher non-current assets Adjustments for increase / (decrease) in operating liabilities: Trade payables Other non-current financals liabilities Other current financials liabilities Other current financials liabilities Other current financials liabilities 115.50 -12.91 Other long-term liabilities -0.74 -0.48 Long-term provisions -0.74 -0.48 Long-term provisions -0.74 -0.48 Long-term provisions -0.74 -0.48 Long-term provisions -0.74 -0.74 -0.8 Long-term provisions -0.74 -0.75 -0.75 -0.76 -0.8 Long-term provisions -0.8 Long-term provisions -0.76 -0.8 Long-term provisions -0.77 -0.78 -0.78 -0.78 -0.78 -0.78 -0.78 -0.78 -0.78 -0.78 -0.79		-3.54		-4.22	
Adjustments for increase / (decrease) in operating liabilities: Trade payables Other non-current financials liabilities Other current financials liabilities Short-term provisions Long-term liabilities Short-term provisions Long-term provis		63.03		-2.01	
Trade payables Other non-current financials liabilities Other current financials liabilities Other current financials liabilities Other current financials liabilities Other current financials Other long-term liabilities Other long-term liabilities Other long-term liabilities Other provisions Long-term liabilities Long-				-2.91	
Trade payables Other non-current financials liabilities Other current financials liabilities Other current financials liabilities Other current financials liabilities Other current financials Other long-term liabilities Other long-term liabilities Other long-term liabilities Other provisions Long-term liabilities Long-	Ada and a second				
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Other larget milabilities  Other larget milabilities  Short-term provisions  Long-term provisions  Long-term provisions  148.89  111.5:  Cash generated from operations Incime taxes paid  -680.54  -23.8  -680.54  -23.8  -680.54  -23.8  Act ash flow (used) / from operating activities (A)  -680.54  -23.8  -680.54  -6				-	
Other long-term provisions Long-term term provisions Long-term term provisions Long-term term term provisions Long-term term term term term term term term					
Short-term provisions  Long-term provisions  -0,74  -0,48  148.89  111.5:  Cash generated from operations Income taxes paid  -680.54  -23.8  -680.54  -23.8  -680.54  -23.8  Cash flow from investing activities (A)  -680.54  -23.8  Cash flow from investing activities (A)  -680.54  -23.8  Cash flow from investing activities (B)  -23.8  Cash flow from sinvesting activities (B)  -23.8  Cash flow from flow from flow flow flow flow flow flow flow flow				-32.91	
Lang-term provisions  Lash generated from operations Income taxes paid  Net cash flow (used) / from operating activities (A)  -580.54  -23.8  Losh flow from investing activities  apital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including apital advances)  roceeds from sele of fixed assets  13.50  17.50				2.01	
Lash generated from operations income taxes paid income taxes of income and paid income taxes of income paid income taxes of income and paid income taxes of income and paid income taxes of income and taxes paid income taxes paid in business combination (refer note 1.4) occurrent income on Commercial Paper & Debentures ownered in bank balances not considered as cash and cash equivalents are taxed earnings utilised in business combination (refer note 1.4) occurrent in Security Premium account due to IVA Merger et cash flow from financing activities (B) Cash flow from financing activities (B) Cash flow from financing activities flow therefore the security paid to the promising activities for the promising activities		-0.74		-0.48	
Net cash flow (used) / from operating activities (A)  3. Cash flow from investing activities Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including apital advances)  rocceeds from sale of fixed assets unchase of Property, Plant and equipment unchase of Investments hare application money all of Investments all of Investments and to Employee and Other related parties tierest income on deposits  violend income tierest income on Commercial Paper & Debentures overment in bank biolences not considered as cash and cash equivalents etiained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to IVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities increase in working capital borrowings popyment of long-term borrowings popyment of long-term borrowings terest expenses their borrowing costs lividends paid orporate dividend tax et cash flow from / (used in) financing activities (C)  tet increase / (decrease) in Cash and cash equivalents (A+8+C) ash and cash equivalents at the beginning of the year  3.94  -580.54  -680.54	Long-term provisions		148.89	-	111.53
Net cash flow (used) / from operating activities (A)  3. Cash flow from investing activities Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including apital advances)  rocceeds from sale of fixed assets unchase of Property, Plant and equipment unchase of Investments hare application money all of Investments all of Investments and to Employee and Other related parties tierest income on deposits  violend income tierest income on Commercial Paper & Debentures overment in bank biolences not considered as cash and cash equivalents etiained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to IVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities increase in working capital borrowings popyment of long-term borrowings popyment of long-term borrowings terest expenses their borrowing costs lividends paid orporate dividend tax et cash flow from / (used in) financing activities (C)  tet increase / (decrease) in Cash and cash equivalents (A+8+C) ash and cash equivalents at the beginning of the year  3.94  -580.54  -680.54	Cash researched from observious		-680.54		-23.92
8. Cash flow from investing activities	Income taxes paid				- 23.02
Tapital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including apital advances)  roceeds from sale of fixed assets  surchase of Property, Plant and equipment  surchase of Investments  hare application money  ale of investments  hare application money  ale of investments  ale of provestments  bare application money  ale of investments  ale of provestments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale	Net cash flow (used) / from operating activities (A)		-680.54		-23.82
Tapital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including apital advances)  roceeds from sale of fixed assets  surchase of Property, Plant and equipment  surchase of Investments  hare application money  ale of investments  hare application money  ale of investments  ale of provestments  bare application money  ale of investments  ale of provestments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale of investments  bare application money  ale of investments  ale	8 Cash flow from investing activities				
apital advances) roceads from sale of fixed assets archase of Property, Plant and equipment archase of Investments hare application money ale of investments and to Employee and Other related parties titerest income on deposits ividend income titerest income on deposits ividend income titerest income on Commercial Paper & Debentures overment in bank balances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities poseeds from long-term borrowings epayment of lang-term borrowings et increase in working capital borrowings titerest expenses ther borrowing costs ividend tax let cash flow from / (used in) financing activities (C)  et increase / (decrease) in Cash and cash equivalents (A+8+C)  -0.91 -3.6 -3.6 -3.6 -3.7 -3.6 -3.7 -3.6 -3.7 -3.6 -3.7 -3.6 -3.7 -3.6 -3.7 -3.6 -3.7 -3.6 -3.7 -3.6				.	
turchase of Property, Plant and equipment  -4.92 -1.75  urchase of investments hare application money ale of investments ale of investments on to Employee and Other related parties terest income on deposits violend income sterest income on Gommercial Paper & Debentures overment in bank bolances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities poseeds from long-term borrowings et increase in working capital borrowings et increase in working capital borrowings ther borrowing costs lividends paid orporate dividend tax et cash flow from / (used in) financing activities (C)  et increase / (decrease) in Cash and cash equivalents (A+8+C)  -0.91 -3.6 -3.6 -3.6	capital advances)				
turchase of Property, Plant and equipment  achage of investments have application money ale of investments ale of investments ale of investments ale of investments for investments  ale of investments  for investment in dealth of the investment in the inves	Proceeds from sale of fixed assets	13.50		17.50	
urchase of investments ale of investments ale of investments and to Employee and Other related parties timerest income on deposits ividend income titerest income on Commercial Paper & Debentures overment in bank balances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities page apayment of leng-term borrowings epayment of leng-term borrowings et increase in working capital borrowings titerest expenses ther borrowing costs thirdends paid corporate dividend tax let cash flow from / (used in) financing activities (C)  set increase / (decrease) in Cash and cash equivalents (A+8+C) -0.91 -3.6 -3.6 -3.6 -3.6 -3.6 -3.6 -3.6 -3.6	Purchase of Property, Plant and equipment				
ale of investments and to Employee and Other related parties therest income on deposits ividend income therest sincome on Commercial Paper & Debentures overment in bank bolances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities noceeds from long-term borrowings epayment of long-term borrowings et increase in working capital borrowings ther borrowing costs (increase in working capital borrowings activities (C)  test increase / (decrease) in Cash and cash equivalents (A+8+C)  ash and cash equivalents at the beginning of the year  667.11  - 1.	Purchase of investments			-	
terest income on deposits  sterest income on deposits  sterest income on Commercial Paper & Debentures  overment in bank balances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4)  overment in Security Premium account due to JVA Merger et cash flow from floancing activities  cash flow from financing activities  popeyment of long-term borrowings et increase in working capital borrowings et increase in working capital borrowings there borrowing costs  thirdends paid  cet cash flow from / (used in) financing activities (C)  etet increase / (decrease) in Cash and cash equivalents (A+8+C)  ash and cash equivalents at the beginning of the year  3.94  5.03  3.94  5.03  5.03  5.03  679.63  20.1  679.63  20.2  679.63  20.1  679.63  20.2  679.63  20.3  679.63  20.1  679.63  679.63  20.1  679.63	Share application money			-	
sterest income an deposits  3.94  5.03  ividend income ividend ivide	Sale of investments	667.11		-	
ividend income  iterest income on Commercial Paper & Debentures  overment in bank balances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4)  overment in Security Premium account due to JVA Merger  et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities  poseeds from long-term borrowings  et increase in working capital borrowings  et increase in working capital borrowings  ther borrowing costs  increase dividend tax  et cash flow from / (used in) financing activities (C)  feet increase / (decrease) in Cash and cash equivalents (A+8+C)  ash and cash equivalents at the beginning of the year  3.149  6.51	oan to Employee and Other related parties	-		-	
Iterest income on Commercial Paper & Debentures overment in bank balances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities  Deceds from long-term borrowings et increase in working capital borrowings et increase in working capital borrowings therest expenses there borrowing costs lividends paid orporate dividend tax et cash flow from / (used in) financing activities (C)  et increase / (decrease) in Cash and cash equivalents (A+8+C)  -0.91 -3.6 -3.4 -3.4 -3.4 -3.6	nterest income on deposits	3.94		5.03	
overment in bank bilances not considered as cash and cash equivalents etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities  coceeds from long-term borrowings peryment of ising-term borrowings tincrease in working capital borrowings thereof expenses there borrowing costs there borrowing costs thirdends paid corporate dividend tax let cash flow from / (used in) financing activities (C)  iest increase / (decrease) in Cash and cash equivalents (A+8+C)  -0.91 -3.6 -6.6	THE STATE OF THE S			-	
etained earnings utilised in business combination (refer note 1.4) overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities  Doceeds from long-term borrowings epayment of long-term borrowings et increase in working capital borrowings et increase in working capital borrowings ther borrowing costs  When borrowing costs  Invited by a cost of the property of the payment of the payme	nterest income on Commercial Paper & Debentures	-		-	
overment in Security Premium account due to JVA Merger et cash flow from / (used in) Investing activities (B)  Cash flow from financing activities repayment of long-term borrowings epayment of long-term borrowings et increase in working capital borrowings et increase expenses there borrowing costs lividends paid corporate dividend tax et cash flow from / (used in) financing activities (C)  et increase / (decrease) in Cash and cash equivalents (A+8+C)  ash and cash equivalents at the beginning of the year  3.49  5.50	fovement in bank balances not considered as cash and cash equivalents	-		-	
tet cash flow from / (used in) investing activities (B)  Cash flow from financing activities  Indicated from long-term borrowings Indicated from long-term borrowings Interest expenses Interest				-	
Cash flow from financing activities  Doceds from long-term borrowings  epayment of long-term borrowings  et increase in working capital borrowings  thereof expenses  there borrowing costs  there borrowing costs  ividends paid  corporate dividend tax  tet cash flow from / (used in) financing activities (C)  feet increase / (decrease) in Cash and cash equivalents (A+8+C)  ash and cash equivalents at the beginning of the year  3.49  6.50	Sovernent in Security Premium account due to JVA Merger			-	
roceeds from long-term borrowings - cppyment of long-term borrowings - ct increase in working capital borrowings - ct increase in working capital borrowings - ct increase in working capital borrowings - ct increase for borrowing costs - ct increase for	set cash flow from / (used in) investing activities (8)		679.63		20.7
epayment of long-term borrowings  et increase in working capital borrowings	. Cash flow from financing activities				
et increase in working capital borrowings	roceeds from long-term borrowings				
et increase in working capital borrowings	epayment of long-term borrowings				
ther borrowing costs ther borrowing costs trividends paid corporate dividend tax tet cash flow from / (used in) financing activities (C)  tet increase / (decrease) in Cash and cash equivalents (A+8+C)  cash and cash equivalents at the beginning of the year  1.49 6.5	let increase in working capital borrowings	-		-	
ther borrowing costs	nterest expenses	-			
ilvidends paid	Other borrowing costs	-			
icet cash flow from / (used in) financing activities (C)  itet increase / (decrease) in Cash and cash equivalents (A+8+C)  cash and cash equivalents at the beginning of the year  1.49  6.1	Dividends paid			.	
tet cash flow from / (used in) financing activities (C)	Corporate dividend tax				
ash and cash equivalents at the beginning of the year 3.49 6.	Net cash flow from / (used in) financing activities (C)				
ash and cash equivalents at the beginning of the year 3.49 6.	Net increase / (decrease) in Cash and cash equivalents (4+8+0)		-0.91		-3.0
	Cash and cash equivalents at the end of the year	-	2.57		3.4

FOR LS INDUSTRIES LIMITED

Hereka Kernar Jacan, Gertandra Kumeriyadav (Giractan)
DIN:09184532

Date: 30th May, 2023 Place: Nalagarh, Himachal Pradesh