

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

Regd. Office :- Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.
Ph. No- +91-9805511297, Email- lsindustries93@gmail.com, (www.lsindustrieslimited.com).

STATEMENT OF UN-AUDITED FINANCIAL RESULTS
(As per Regulation 33 of SEBI (LODR) Regulation, 2015, Schedule III of the Companies Act, 2013 And IND-AS)
For the Quarter and Half Year Ended 30th September, 2023

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Half Yearly Ended (Standalone)		
		3 months ended of C.Y.	Preceding 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, 2023	30th June, 2023	30th September, 2022	30th September, 2023	30th September, 2022	31st March, 2023
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	Revenue from operation	11.25	11.25	10.74	22.50	21.47	44.53
	Other income	5.10	0.42	0.69	5.52	1.99	7.96
	Total Income	16.35	11.67	11.43	28.02	23.47	52.49
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
	d) Employee Benefits Expenses	6.34	5.42	7.10	11.77	11.59	20.65
	e) Finance Costs	-	-	-	-	-	25.53
	f) Depreciation and amortisation expenses	-	-	-	-	-	856.77
	g) Other expenses	28.06	27.08	31.92	55.14	69.41	903.22
	Total expenses	34.40	32.50	39.01	66.91	81.00	903.77
3	Profit/(Loss) from operation before exceptional items and tax (1-2)	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(850.73)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(850.73)
6	Tax Expenses :-						
	(a) Current Tax	-	-	-	-	-	32.34
	(b) Deferred Tax	-	-	-	-	-	32.34
	Total tax expenses	-	-	-	-	-	-
7	Profit / (Loss) for the period from continuing operations (5-6)	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(883.07)
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)	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(883.07)
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	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(883.07)
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)	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(883.07)
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	Reserves excluding Revaluation Reserves	-	-	-	-	-	(2,045.51)
19	Earnings per equity share (for continuing operation):						
	a) Basic	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.10)
	b) Diluted	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.10)
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	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.10)
	b) Diluted	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.10)

FOR LS INDUSTRIES LIMITED

Jeetendra Kumar Yadav
Jeetendra Kumar Yadav
(Director)
DIN: 09184532

Date: 31st October, 2023
Place: Nalagarh, Himachal Pradesh

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Note for Un-Audited Financial Results

1. The above Un-Audited Financial Results of the company for the quarter and half year ended 30th September, 2023 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 31st October, 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 and half year ended 30th September, 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. Statement of Cash Flow is Attached in Annexure-1
6. The figures for the correspondence previous periods have been restated/regrouped wherever necessary, to make them comparable.
7. The Statement of Un-Audited 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
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Statement of Assets & Liabilities As at 30th September, 2023

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2023	As at 30.09.2022
		Un-Audited	Un-Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	1,412.68	1,438.21
	b) Financial Assets		
	-Investments	0.90	668.01
	-Other Financial Assets	37.88	41.90
	c) Deferred Tax Assets	-	-
	d) Other Non Current Assets	-	-
		1,451.46	2,148.12
2	Current Assets		
	a) Inventories	222.41	222.69
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	7,211.15	7,245.69
	- Cash and cash equivalents	3.30	6.92
	- Bank balance other than Cash and cash equivalents	312.26	304.72
	- Loans	4.77	73.53
	- Other Financial Assets	-	-
	c) Current Tax Assets (Net)	19.83	13.38
	d) Other Current Assets	-	-
		7,773.71	7,866.93
	TOTAL-ASSETS	9,225.17	10,015.05
B	EQUITY & LIABILITIES		
	EQUITY		
	a) Equity Share Capital	8,488.19	8,488.19
	b) Other Equity	(2,084.40)	(1,219.98)
		6,403.79	7,268.21
	LIABILITIES		
1	Non - Current Liabilities		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	86.66	54.32
	d) Other non-current liabilities	-	-
		86.66	54.32
2	Current Liabilities		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	953.41	899.68
	- Other Financial liabilities	1,682.23	1,692.94
	b) Other Current Liabilities	89.79	90.62
	c) Provisions	9.28	9.28
	d) Current Tax Liabilities (Net)	-	-
		2,734.72	2,692.52
	TOTAL - EQUITY AND LIABILITIES	9,225.17	10,015.05

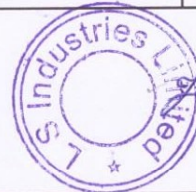
FOR LS INDUSTRIES LIMITED

Jeetendra Kumar Yadav

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Cash Flow Statement as at 30th September, 2023

(Amount Rs. In Lakh)

Particulars	As at 30.09.2023		As at 30.09.2022	
	Un-Audited		Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		(38.89)		(57.53)
Adjustments for :				
Depreciation and amortisation	-	-	-	-
Lease hold land amortisation	-	-	(0.30)	-
Loss/Profit on sale of fixed assets	-	-	-	-
Intefest expenses	-	-	-	-
Other borrowing costs	-	-	-	-
Unwinding of discounts on financial assets	-	-	-	-
Interest income on deposits	(4.44)	-	-	-
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)	-	(4.44)	-	(0.30)
Operating profit before working capital changes		(43.32)		(57.83)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-	-	-	-
Trade receivables	11.22	-	1,577.74	-
Other non-current financials assets	4.26	-	-	-
Other current financials assets	(3.70)	-	-	-
Long-term loans and advances	-	-	1.82	-
Other current assets	0.81	-	-	-
Other non-current assets	-	-	-	-
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	24.06	-	(1,514.42)	-
Other non-current financials liabilities	-	-	-	-
Other current financials liabilities	-	-	(11.70)	-
Other current liabilities	2.96	-	-	-
Other long-term liabilities	-	-	(0.74)	-
Short-term provisions	-	-	-	-
Long-term provisions	-	-	-	-
		39.62		52.68
Cash generated from operations		(3.71)		(5.15)
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		(3.71)		(5.15)
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	-	-	13.50	-
Purchase of Property, Plant and equipment	-	-	(4.92)	-
Purchase of investments	-	-	-	-
Share application money	-	-	-	-
Sale of investments	-	-	-	-
Loan to Employee and Other related parties	-	-	-	-
Interest income on deposits	4.44	-	-	-
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)		4.44		8.58
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)		0.73		3.43
Cash and cash equivalents at the beginning of the year		2.57		3.49
Cash and cash equivalents at the end of the year		3.30		6.92



FOR LS INDUSTRIES LIMITED

Jeetendra Kumar Yadav
(Director)

DIN:09184532

Date: 31st October, 2023

Place: Nalagarh, Himachal Pradesh