## LS INDUSTRIES LIMITED

CIN: 51505HP1993PLC021724

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

Ph. No- +91-9805511297, Email- Isindustries93@gmail.com, (www.lsindustrieslimited.com).

STATEMENT OF UN-AUDITED FINANCIAI- 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)

Reverse   Reve	Particulars  Come Evenue from operation ther income Operation The income Operation The income Operation Op	3 months ended of C.Y.  30th September, 2023 (Un-audited)  11.25 5.10 16.35 6.34 - 28.06 34.40	Preceding 3 months ended of C.Y.  30th June,2023 (Un-audited)  11.25 0.42 11.67 5.42	Corr. 3 months ended in P.Y.  30th September, 2022 (Un-audited)  10.74 0.69 11.43	Half yearly ended C.Y.  30th September, 2023 (Un-audited)  22.50 5.52 28.02	Half yearly ended P.Y.  30th September, 2022 (Un-audited)  21.47 1.99 23.47	Previous Financial Year ended 31st March,2023 (Audited) 44.53 7.96 52.49
1 Inco Rever Other Tota 2 Exp a) C b) Pr c) C prov d) E e) F f) Do Tota 3 Pr c (a) (b) Tota 4 Exc 5 Pr 6 Ta (a) (b) Tota 7 Pr op 8 Pr 9 Ta 10 (8) 11 Pr	come evenue from operation ther income obtal Income kepenses Cost of materials consumed Purchase of stock in trade Change in Inventory of finished goods, work in ogress and stock-in-trade ) Employee Benefits Expenses Finance Costs Depreciation and amortisation expenses of the other exp	30th September, 2023 (Un-audited)  11.25 5.10 16.35 6.34 - 28.06	30th June, 2023 (Un-audited) 11.25 0.42 11.67	2022 (Un-audited) 10.74 0.69 11.43	2023 (Un-audited) 22.50 5.52 28.02	2022 (Un-audited) 21.47 1.99 23.47	(Audited)  44.53 7.96 52.49
Reverse   Reve	evenue from operation ther income total Income Consess Cost of materials consumed Purchase of stock in trade Change in Inventory of finished goods, work in togress and stock-in-trade Demployee Benefits Expenses Finance Costs Depreciation and amortisation expenses Other expenses Total expenses Total Class from operation before exceptional	(Un-audited)  11.25 5.10 16.35	(Un-audited)  11.25 0.42 11.67	(Un-audited)  10.74  0.69  11.43	22.50 5.52 28.02	21.47 1.99 23.47	44.53 7.96 <b>52.49</b>
Reverse   Reve	evenue from operation ther income total Income Consess Cost of materials consumed Purchase of stock in trade Change in Inventory of finished goods, work in togress and stock-in-trade Demployee Benefits Expenses Finance Costs Depreciation and amortisation expenses Other expenses Total expenses Total Class from operation before exceptional	5.10 16.35 - - - - - - - - - - - - - - - - - - -	0.42 11.67	0.69 11.43	5.52 <b>28.02</b>	1.99 <b>23.47</b>	7.96 <b>52.49</b>
Reverse   Reve	evenue from operation ther income total Income Consess Cost of materials consumed Purchase of stock in trade Change in Inventory of finished goods, work in togress and stock-in-trade Demployee Benefits Expenses Finance Costs Depreciation and amortisation expenses Other expenses Total expenses Total Class from operation before exceptional	5.10 16.35 - - - - - - - - - - - - - - - - - - -	0.42 11.67	0.69 11.43	5.52 <b>28.02</b>	1.99 <b>23.47</b>	7.96 <b>52.49</b>
Other Total  Exp  a) C  b) Pi  c) C  prove  d) E  e) F  f) Do  Total  3 Pro  6 Ta.  (a)  (b)  Tofal  7 Pro  9 Ta  10 (8)  11 Pr	her income  otal Income  kpenses  Cost of materials consumed  Purchase of stock in trade  Change in Inventory of finished goods, work in rogress and stock-in-trade  Demployee Benefits Expenses  Finance Costs  Depreciation and amortisation expenses  Other expenses  otal expenses  rofit/(Loss) from operation before exceptional	- - - 6.34 - - 28.06	11.67	11.43	28.02	23.47	52.49
Total   Press   Total	ctal Income  kpenses  Cost of materials consumed  Purchase of stock in trade  Change in Inventory of finished goods, work in rogress and stock-in-trade  Employee Benefits Expenses  Finance Costs  Depreciation and amortisation expenses  Other expenses  otal expenses  profit/(Loss) from operation before exceptional	- 6.34 - - 28.06	-	-			17
2 Exp a) C b) Pre c) C) C pros d) E e) F f) DD Tot  3 Pre ite 4 Exc 5 Pre 6 Ta (a) (b) Tot 7 Pr op 9 Ta 10 (8 11 Pr	Cost of materials consumed Purchase of stock in trade  Change in Inventory of finished goods, work in rogress and stock-in-trade  Employee Benefits Expenses Finance Costs  Depreciation and amortisation expenses  Other expenses  Other expenses  Other expenses  Other expenses  Other of the form	- 6.34 - - - 28.06	-	-	-	-	
a) C b) Ptr c) C pros d) E e) F f) DD g) C Tot  3 Prr ite 4 Exc 5 Prr (a) (b) Tof 7 Pr op 8 Prr 9 Ta 10 (8) 11 Pr	Cost of materials consumed Purchase of stock in trade  Change in Inventory of finished goods, work in orgress and stock-in-trade  Employee Benefits Expenses Finance Costs  Depreciation and amortisation expenses  Other expenses  otal expenses  profit/(Loss) from operation before exceptional	- 6.34 - - - 28.06	-	-	-	-	
b)P(P)   c) C   proprogram   c) C   C   proprogram   c) C   prop	Purchase of stock in trade  Change in Inventory of finished goods, work in ogress and stock-in-trade  Employee Benefits Expenses Finance Costs  Depreciation and amortisation expenses  Other expenses  otal expenses  rofit/(Loss) from operation before exceptional	- - 28.06	5.42	7.10			0.28
project   proj	pogress and stock-in-trade   Employee Benefits Expenses   Finance Costs   Depreciation and amortisation expenses   Other expe	- - 28.06	5.42	7.10	-	-	0.28
e) Fr f)Dol g) (3 Tof  3 Pro ite  4 Exc 5 Pr 6 Ta (a) (b) Tof 7 Pr op 8 Pr 9 Ta 10 (8 11 Pr	Finance Costs  Depreciation and amortisation expenses ) Other expenses otal expenses  rofit/(Loss) from operation before exceptional	- - 28.06	5.42	7.10		44.50	20.65
e) Fr f)Dol g) (3 Tof  3 Pro ite  4 Exc 5 Pr 6 Ta (a) (b) Tof 7 Pr op 8 Pr 9 Ta 10 (8 11 Pr	Finance Costs  Depreciation and amortisation expenses ) Other expenses otal expenses  rofit/(Loss) from operation before exceptional	28.06	-		11.77	11.59	20.03
f policy f p	Depreciation and amortisation expenses ) Other expenses otal expenses  rofit/(Loss) from operation before exceptional	28.06	-		-	-	25.53
9) () Total 3 Provided 4 Except 5 Provided 4 (a) (b) Total 7 Provided 9 Tar 10 (8) 11 Provided 1 Pr	Other expenses otal expenses rofit/(Loss) from operation before exceptional			-	-		856.77
Total 3 Profite 4 Except 6 Tax (a) (b) Total 7 Profite 9 Ta 10 (8 11 Profite 11 Profite 11 Profite 11 Profite 11 Profite 12 Profite 11 Profite 12 Profite 11 Profite 12 Profite	otal expenses rofit/(Loss) from operation before exceptional	34.40	27.08	31.92	55.14	69.41 <b>81.00</b>	903.22
3 Processing Processin	rofit/(Loss) from operation before exceptional	34.40	32.50	39.01	66.91	81.00	303122
4 Exc 5 Pro 6 Ta: (a) (b) To 7 Op 8 Pro 9 Ta 10 (Pro (R) 11 Pr		(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(850.73
5 Pro (a) (b) Toi (b) Toi (c) Pro (c)	xceptional Items	-	-	-	-	-	*
(a) (b) Tool 7 Pro op 8 Pro (8: 11 Pr	Profit/(Loss) before Tax (3+4)	(18.06)	(20.83)	(27.59)	(38.89)	(57.53)	(850.73
(b) Tol  7	ax Expenses : -				-	-	-
7 Prop 8 Prop 10 Prop 10 Prop 11 Prop	a) Current Tax		-				32.3
7	b) Deferred Tax	1	-			-	32.3
9 Ta 10 Pro (8:	Total tax expenses					(=7 = 2)	(883.0
9 Ta 10 Pro (8:	Profit / (Loss) for the period from continuing operations ( 5-6)	(18.06	(20.83)		(38.89)	(57.53)	(883.0
10 Pro (8:	Profit / (Loss) from Discontinuing Operations before tax	-	-	1	-		-
10 Pro (8:	Tax expense of Discontinuing Operations		-	-			
11 Pr	Profit / (Loss) from Discontinuing Operations (after tax)	-	-		-	1	
	(8-9) Profit / (Loss) for the period (7+10)	(18.06	(20.83)	(27.59	(38.89		
12 5	Share of profit / (loss) of associates	N.A	N.A.	N.A	. N.A.		N.
42 M	Minority Interest	N.A	. N.A.	N.A	. N.A	. N.A.	N.
Pi	Profit /(Loss) after taxes, minority interest and share of profit / (loss) of associates	(18.06	(20.83)	(27.59	(38.89	(57.53	(883.0
15 O A (ii	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	-	-	-		-	-
(E	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 T	Total Comprehensive Income for the period (14+15)	(18.00	5) (20.83	3) (27.5			
17 P	Paid Up equity share Capital (Face Value Rs. 1/- each)	8,488.1		9 8,488.1	9 8,488.1	9 8,488.1	9 8,488
18 R	Reserves excluding Revaluation Reserves	-	-	-			
19 E	Earnings per equity share (for continuing operation):	(0.0	(0.0)	0).0)	0.0)	01) (0.0	1) (0
а	a) Basic	(0.0)		-	/	,	
b	b) Diluted	(0.0)	(0.0	(0.0			
	Earnings per equity share (for discontinued operation):				-	-	-
	a) Basic		-	-	-	-	-
t	b) Diluted						
	b) Diluted				00) (0.1	01) (0.0	01) (0
	Earnings per equity share (for continued & discontinuing operation):	(0.0	0.0)			01) (0.0	

FOR LS INDUSTRIES LIMITED

Jestendserklimor yeulu-

(Director) DIN:09184532

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

## LS INDUSTRIES LIMITED

CIN: - 51505HP1993PLC021724

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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

Jeefendra Kumor Yudi

(Director) DIN:09184532

Date: 31st October, 2023

Place: Nalagarh, Himachal Pradesh

# LS INDUSTRIES LIMITED CIN: 51505HP1993PLC021724

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Statement of Assets & Liabilities As at 30th September, 2023

(Amount Rs. In Lakh)

		As at 30.09.2023	As at 30.09.2022	
S. No.	Particulars	Un-Audited	Un-Audited	
A	ASSETS			
1	Non - Current Assets		4 400 04	
	a) Property, Plant and Equipment	1,412.68	1,438.21	
	b) Financial Assets			
	-Investments	0.90	668.03	
	-Other Financial Assets	37.88	41.90	
	c) Deferred Tax Assets			
r	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	
		4.77	73.53	
	- Loans	4.//	73.3.	
	- Other Financial Assets			
	c) Current Tax Assets (Net)	19.83	13.3	
	d) Other Current Assets	7,773.71	7,866.9	
		7,773.71	7,000.5.	
	TOTAL-ASSETS	9,225.17	10,015.0	
В	EQUITY & LIABILITIES			
	EQUITY			
		8,488.19	8,488.19	
	a) Equity Share Capital	(2,084.40)	(1,219.9)	
	b) Other Equity	6,403.79	7,268.2	
	I TARY TITE			
	LIABILITIES			
1	Non - Current Liabilities			
	a) Financial Liabilities			
	b) Provisions	25.55		
	c) Deferred tax laibilities (net)	86.66	54.3	
	d) Other non-current liabilities	-		
		86.66	54.3	
2	Current Liabilities			
2				
	a) Financial Liabilities			
	- Borrowings	953.41	899.6	
	- Trade Payable	1,682.23	1,692.9	
	- Other Financial liabilities	89.79	90.6	
	b) Other Current Liabilities			
	c) Provisions	9.28	9.2	
	d) Current Tax Liabilities (Net)	2,734.72	2,692.5	
	TOTAL - EQUITY AND LIABILITIES	9,225.17	10,015.0	

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

FOR LS INDUSTRIES LIMITED

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

LS INDUSTRIES LIMITED

CIN: 51505HP1993PLC021724

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Cash Flow Statement as at 30th September, 2023

(Amount Rs. In Lakh)
As at 30.09.2022

	As at 30.09.2	023	As at 30.09.2022	
Particulars	Un-Audited		Un-Audited	
. Cash flow from operating activities		(38.89)		(57.53)
profit before extraordinary items and tax		(30.09)		
adjustments for :				
Depreciation and amortisation			-	
Lease hold land amortisation			(0.30)	
Loss/Profit on sale of fixed assets			-	
Interest expenses			-	
Other borrowing costs			-	
Unwinding of discounts on financial assets	(4.44)			
Interest income on deposits	(4.44)		-	
Victorial or levestment in commercial paper		0.00		
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)
		(4,44)		
		(43.32)		(57.83)
Operating profit before working capital changes		(10.02)		
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories			1,577.74	
Trade receivables	11.22		-13/7	
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		1.02	
Other non-current assets	-			
Other hon-current assets				
Adjustments for increase / (decrease) in operating liabilities:			(1,514.42)	
	24.06		(1,514.42)	
Trade payables Other non-current financials liabilities	-			
			(44.70)	
Other current financials liabilities	2.96		(11.70)	
Other current liabilities	-		-	
Other long-term liabilities	-		(0.74)	
Short-term provisions			-	
Long-term provisions		39.62		52.68
		(3.71)		(5.15
Cash generated from operations				-
Income taxes paid				
		(3.71)		(5.15
Net cash flow (used) / from operating activities (A)				
B. Cash flow from investing activities			-	
Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress				
including capital advances)			13.50	
Proceeds from sale of fixed assets			(4.92)	
Purchase of Property, Plant and equipment			-	
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)	-			
Retained earnings utilised in business combination (1965 1966 197)				8.58
Movement in Security Premium account due to JVA Merger		4,44		0.30
Net cash flow from / (used in) investing activities (B)				
and the satisfactory				
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)				
		0.72		3.4
		0.73	- /	3.4
Not increase / (decrease) in Cash and cash equivalents (A+B+C)				
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		2.57		6.9
Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year		3.30	4	6.9

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

FOR LS INDUSTRIES LIMITED

Jeefendsa Kuras Jah Jeetendra Kumar Yadav (Director) DIN:09184532