

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

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 & Nine Months Ended 31st December, 2023

(Rs. In Lakhs Except EPS)

| S. No. | Particulars | Quarter Ended (Standalone) | | | Nine Months Ended (Standalone) | | |
|--------------|---|----------------------------|-----------------------------------|------------------------------|--------------------------------|------------------------|-------------------------------|
| | | 3 months ended of C.Y. | Preeceding 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, 2023 | 30th September, 2023 | 31st December, 2022 | 31st December, 2023 | 31st December, 2022 | 31st March, 2023 |
| | | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Un-audited) | (Audited) |
| 1 | Income | | | | | | |
| | Revenue from operation | 10.919 | 11.249 | 11.808 | 33.417 | 33.282 | 44.531 |
| | Other income | 0.136 | 5.099 | 0.893 | 5.659 | 2.887 | 7.960 |
| | Total Income | 11.055 | 16.348 | 12.701 | 39.076 | 36.168 | 52.491 |
| 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 | - | - | 0.275 | - | 0.275 | 0.275 |
| | d) Employee Benefits Expenses | 7.361 | 6.342 | 4.487 | 19.128 | 16.076 | 20.646 |
| | e) Finance Costs | - | - | - | - | - | - |
| | f) Depreciation and amortisation expenses | - | - | - | - | - | 25.528 |
| | g) Other expenses | 13.373 | 28.061 | 31.949 | 68.514 | 101.363 | 856.767 |
| | Total expenses | 20.735 | 34.403 | 36.711 | 87.642 | 117.714 | 903.217 |
| 3 | Profit / (Loss) from operation before exceptional items and tax (1-2) | (9.679) | (18.055) | (24.010) | (48.566) | (81.545) | (850.725) |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit / (Loss) before Tax (3+4) | (9.679) | (18.055) | (24.010) | (48.566) | (81.545) | (850.725) |
| 6 | Tax Expenses :- | | | | | | |
| | (a) Current Tax | - | - | - | - | - | - |
| | (b) Deferred Tax | - | - | - | - | - | 32.342 |
| | Total tax expenses | - | - | - | - | - | 32.342 |
| 7 | Profit / (Loss) for the period from continuing operations (5-6) | (9.679) | (18.055) | (24.010) | (48.566) | (81.545) | (883.067) |
| 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) | (9.679) | (18.055) | (24.010) | (48.566) | (81.545) | (883.067) |
| 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 | (9.679) | (18.055) | (24.010) | (48.566) | (81.545) | (883.067) |
| 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) | (9.679) | (18.055) | (24.010) | (48.566) | (81.545) | (883.067) |
| 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 | - | - | - | - | - | (2,045.512) |
| 19 | Earnings per equity share (for continuing operation): | | | | | | |
| | a) Basic | (0.001) | (0.002) | (0.010) | (0.006) | (0.010) | (0.104) |
| | b) Diluted | (0.001) | (0.002) | (0.010) | (0.006) | (0.010) | (0.104) |
| 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 | (0.001) | (0.002) | (0.010) | (0.006) | (0.010) | (0.104) |
| | b) Diluted | (0.001) | (0.002) | (0.010) | (0.006) | (0.010) | (0.104) |



FOR LS INDUSTRIES LIMITED

Jeetendra Kumar Yadav

Jeetendra Kumar Yadav

(Director)

DIN:09184532

Date: February 13, 2024
Place: Nalagarh, Himachal Pradesh

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CIN: - 51505HP1993PLC021724

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174101, India.

Ph. No- +91-9805511297, Email- lsindustries93@gmail.com,
(www.lsindustrieslimited.com).

Note for Un-Audited Financial Results

1. The above Un-Audited Financial Results of the company for the quarter and nine months ended 31th December, 2023 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 13th February, 2024 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 nine months ended 31th December, 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 01st 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. The figures for the correspondence previous periods have been restated/regrouped wherever necessary, to make them comparable.
6. 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
(Director)

DIN:09184532

Date: February 13th, 2024

Place: Nalagarh, Himachal Pradesh

