

LS INDUSTRIES LIMITED

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

Corporate Identification No. L51505HP1993PLC031724 | GSTIN: 02AAACL1987E1ZT

Email Id: lsindustries93@gmail.com | Phone No.9805511297

Website: www.lsindustrieslimited.com

14.11.2024

To,
BSE Ltd.
Listing Department
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400 001
Scrip Code: 514446

Dear Sir/Madam,

Sub: Submission of Unaudited financial Results for second quarter and half year ended on 30.09.2024 along with the LRR.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we submit herewith unaudited financial results for second quarter and half year ended on 30.09.2024 along with LRR.

Kindly take the same on record and confirm.

Thanking You,
For LS Industries Limited

JEETENDRA
KUMAR YADAV
Digitally signed by
JEETENDRA KUMAR
YADAV
Date: 2024.11.14 18:20:51
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Jeetendra Kumar Yadav
Designation: Managing Director
DIN: 09184532
Encl. "As Above"

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).

(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, 2024

(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, 2024 (Un-audited)	30th June,2024 (Un-audited)	30th September, 2023 (Un-audited)	30th September, 2024 (Un-audited)	30th September, 2023 (Un-audited)	31st March,2024 (Audited)
1	Income						
	Revenue from operation	0.943	-	11.249	0.943	22.498	44.891
	Other income	10.115	13.296	5.099	23.411	5.523	12.601
	Total Income	11.058	13.296	16.348	24.354	28.021	57.492
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	0.943	205.156	-	206.099	-	-
	d) Employee Benefits Expenses	11.266	7.774	6.342	19.040	11.767	26.581
	e) Finance Costs	-	-	-	-	-	-
	f)Depreciation and amortisation expenses	6.458	6.360	-	12.818	-	25.558
	g) Other expenses	42.425	2,033.814	28.061	2,076.239	55.141	309.774
	Total expenses	61.092	2,253.103	34.403	2,314.195	66.908	361.912
3	Profit/(Loss) from operation before exceptional items and tax (1-2)	(50.034)	(2,239.807)	(18.055)	(2,289.841)	(38.887)	(304.420)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(50.034)	(2,239.807)	(18.055)	(2,289.841)	(38.887)	(304.420)
6	Tax Expenses :-						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	27.319
	Total tax expenses	-	-	-	-	-	27.319
7	Profit / (Loss) for the period from continuing operations (5-6)	(50.034)	(2,239.807)	(18.055)	(2,289.841)	(38.887)	(331.738)
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)	(50.034)	(2,239.807)	(18.055)	(2,289.841)	(38.887)	(331.738)
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	(50.034)	(2,239.807)	(18.055)	(2,289.841)	(38.887)	(331.738)
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)	(50.034)	(2,239.807)	(18.055)	(2,289.841)	(38.887)	(331.738)
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	-	-	-	-	-	(2,377.250)
19	Earnings per equity share (for continuing operation):						
	a) Basic	(0.006)	(0.264)	(0.002)	(0.270)	(0.005)	(0.039)
	b) Diluted	(0.006)	(0.264)	(0.002)	(0.270)	(0.005)	(0.039)
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	(0.006)	(0.264)	(0.002)	(0.270)	(0.005)	(0.039)
	b) Diluted	(0.006)	(0.264)	(0.002)	(0.270)	(0.005)	(0.039)

For and on behalf of the Board of Directors

LS Industries Limited
Jeetendra Kumar Yadav
Jeetendra Kumar Yadav
(Managing Director)
DIN:09184532

Date: 14th November, 2024
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED

CIN : 51505HP1993PLC021724

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

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NOTES TO UN-AUDITED FINANCIAL RESULTS

For the Quarter and Half Year Ended 30th September, 2024

- 1.** The above Un-Audited Financial Results of the company for the quarter and half year ended 30th September, 2024 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, 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 half year ended 30th September, 2024 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.** 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 Balances of sundry Debtors, Sundry creditors and Bank including FDRs are subject to confirmation and Final reconciliation.
- 8.** 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 and on behalf of the Board of Directors

LS Industries Limited
Jeetendra Kumar Yadav
Jeetendra Kumar Yadav
(Managing Director)
DIN:09180332
Director

Date: 14th November, 2024
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

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Statement of Assets & Liabilities As at 30th September, 2024

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2024	As at 30.09.2023
		Un-Audited	Un-Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	1,374.864	1,412.679
	b) Financial Assets		
	- Investments	-	0.900
	- Other Financial Assets	6.900	37.883
	c) Deferred Tax Assets	-	-
	d) Other Non Current Assets	-	-
		1,381.764	1,451.461
2	Current Assets		
	a) Inventories	16.313	222.412
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	2,177.647	7,211.145
	- Cash and cash equivalents	3.580	3.304
	- Bank balance other than Cash and cash equivalents	320.244	312.256
	- Loans	-	4.769
	- Other Financial Assets	275.599	-
	c) Current Tax Assets (Net)	26.262	19.825
	d) Other Current Assets	-	-
		2,819.645	7,773.711
	TOTAL-ASSETS	4,201.409	9,225.172
B	EQUITY & LIABILITIES		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.187
	b) Other Equity	(4,667.092)	(2,084.399)
		3,821.095	6,403.788
	LIABILITIES		
1	Non - Current Liabilities		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	113.982	86.663
	d) Other non-current liabilities	-	-
		113.982	86.663
2	Current Liabilities		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	10.988	953.411
	- Other Financial liabilities	-	1,682.234
	b) Other Current Liabilities	255.344	89.791
	c) Provisions	-	9.284
	d) Current Tax Liabilities (Net)	-	-
		266.332	2,734.721
	TOTAL - EQUITY AND LIABILITIES	4,201.409	9,225.172

For and on behalf of the Board of Director

Jeetendra Kumar Yadav

Jeetendra Kumar Yadav
(Managing Director)
DIN:09184532

Date: 14th November, 2024

Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

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Cash Flow Statement as at 30th September, 2024

(Amount Rs. In Lakh)

Particulars	As at 30.09.2024		As at 30.09.2023	
	Un-Audited		Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		(2,289.841)		(38.887)
Adjustments for :				
Depreciation and amortisation	12.818		-	
Lease hold land amortisation	-		-	
Loss/Profit on sale of fixed assets	-		-	
Interest expenses	-		-	
Other borrowing costs	-		-	
Unwinding of discounts on financial assets	-		-	
Interest income on deposits	(3.202)		(4.437)	
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)	-		-	
		9.615		(4.437)
Operating profit before working capital changes		(2,280.226)		(43.324)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	206.099		-	
Trade receivables	5,024.116		11.224	
Other non-current financial assets	31.306		4.258	
Other current financial assets	(2.882)		(3.703)	
Long-term loans and advances	-		-	
Other current assets	(5.242)		0.812	
Other non-current assets	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1,186.197)		24.061	
Other non-current financial liabilities	-		-	
Other current financial liabilities	(1,682.234)		-	
Other current liabilities	(97.298)		2.964	
Other long-term liabilities	-		-	
Short-term provisions	(9.284)		-	
Long-term provisions	-		-	
		2,278.383		39.616
Cash generated from operations		(1.843)		(3.707)
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		(1.843)		(3.707)
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	-		-	
Purchase of Property, Plant and equipment	(0.561)		-	
Purchase of investments	-		-	
Share application money	-		-	
Sale of investments	-		-	
Loan to Employee and Other related parties	-		-	
Interest income on deposits	3.202		4.437	
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	-		-	
Movement in Security Premium account due to JVA Merger	-		-	
Net cash flow from / (used in) investing activities (B)		2.641		4.437
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)		0.799		0.730
Cash and cash equivalents at the beginning of the year		2.782		2.574
Cash and cash equivalents at the end of the year		3.580		3.304

For and on behalf of the Board of Director


Jeetendra Kumar Yadav
 (Managing Director)
 Director
 DIN:09184532

Date: 14th November, 2024
Place: Nalagarh, Himachal Pradesh



Sangeet Kumar & Associates

CHARTERED ACCOUNTANTS

Office: - SCO-59, Top Floor, Sector 32-C Chandigarh

Phone: - 0172-4669496, Mob: 9988962942, 9814669496

Email: -skachd32@gmail.com

Independent Auditor's Review Report on unaudited Half yearly standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors of LS Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **LS Industries Limited** ('the Company') for the half year ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

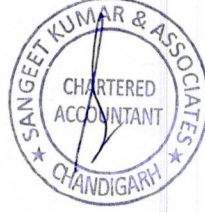
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sangeet Kumar and Associates

Chartered Accountants

ICAI FRN:-011954N

Dheera Digitally signed
by Dheeraj
j Kumar Kumar Garg
Date:
Garg 2024.11.14
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Dheeraj Kumar Garg

Partner

M.No 533845

UDIN: - 24533845BKCFWO2068

Place: Chandigarh

Date: 14.11.2024