

# 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

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31.01.2025

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 quarter and nine months ended on 31<sup>st</sup> December along with the LRR.**

With reference to above and pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended) we hereby submit the unaudited financial results of the Company for the quarter ended on December 31<sup>st</sup> 2024 along with Limited Review Reports thereon. The same has been reviewed by the Audit Committee and subsequently considered and approved by the Board of Directors at their respective Meetings held on Friday, 31<sup>st</sup> January 2025.

Further pursuant to Regulation 47 of SEBI (LODR) 2015, the said results will be published in the newspapers and uploaded on the website of the Company i.e. <https://lsindustrieslimited.com>.

Kindly take the same on record and confirm.

Thanking You,  
For LS Industries Limited

JEETENDRA  
KUMAR  
YADAV

Digitally signed by  
JEETENDRA KUMAR  
YADAV  
Date: 2025.01.31  
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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 Nine Month Ended 31st December, 2024

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Nine Month Ended (Standalone)		Year Ended
		3 months ended of C.Y.	Preceding 3 months ended of C.Y.	Corr. 3 months ended in P.Y.	Nine Month Ended C.Y.	Nine Month Ended P.Y.	2023-24
		31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March, 2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operation	-	0.943	10.919	0.943	33.417	44.891
	Other income	349.685	10.115	0.136	373.096	5.659	12.601
	<b>Total Income</b>	<b>349.685</b>	<b>11.058</b>	<b>11.055</b>	<b>374.039</b>	<b>39.076</b>	<b>57.492</b>
<b>2</b>	<b>Expenses</b>						
	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	-	206.099	-	-
	d) Employee Benefits Expenses	12.006	11.266	7.361	31.046	19.128	26.581
	e) Finance Costs	-	-	-	-	-	-
	f)Depreciation and amortisation expenses	6.437	6.458	-	19.254	-	25.558
	g) Other expenses	11.606	42.425	13.373	2,087.844	68.514	309.774
	<b>Total expenses</b>	<b>30.049</b>	<b>61.092</b>	<b>20.735</b>	<b>2,344.244</b>	<b>87.642</b>	<b>361.912</b>
<b>3</b>	<b>Profit/(Loss) from operation before exceptional items and tax (1-2)</b>	<b>319.636</b>	<b>(50.034)</b>	<b>(9.679)</b>	<b>(1,970.205)</b>	<b>(48.566)</b>	<b>(304.420)</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Tax (3+4)</b>	<b>319.636</b>	<b>(50.034)</b>	<b>(9.679)</b>	<b>(1,970.205)</b>	<b>(48.566)</b>	<b>(304.420)</b>
<b>6</b>	<b>Tax Expenses :-</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	27.319
	Total tax expenses	-	-	-	-	-	27.319
<b>7</b>	<b>Profit / (Loss) for the period from continuing operations ( 5-6)</b>	<b>319.636</b>	<b>(50.034)</b>	<b>(9.679)</b>	<b>(1,970.205)</b>	<b>(48.566)</b>	<b>(331.738)</b>
<b>8</b>	Profit / (Loss) from Discontinuing Operations before tax	-	-	-	-	-	-
<b>9</b>	Tax expense of Discontinuing Operations	-	-	-	-	-	-
<b>10</b>	Profit / (Loss) from Discontinuing Operations (after tax) (8-9)	-	-	-	-	-	-
<b>11</b>	<b>Profit / (Loss) for the period (7+10)</b>	<b>319.636</b>	<b>(50.034)</b>	<b>(9.679)</b>	<b>(1,970.205)</b>	<b>(48.566)</b>	<b>(331.738)</b>
<b>12</b>	Share of profit / (loss) of associates	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
<b>13</b>	Minority Interest	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
<b>14</b>	<b>Profit /(Loss) after taxes, minority interest and share of profit / (loss) of associates</b>	<b>319.636</b>	<b>(50.034)</b>	<b>(9.679)</b>	<b>(1,970.205)</b>	<b>(48.566)</b>	<b>(331.738)</b>
<b>15</b>	<b>Other Comprehensive Income</b>						
	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>16</b>	<b>Total Comprehensive Income for the period (14+15)</b>	<b>319.636</b>	<b>(50.034)</b>	<b>(9.679)</b>	<b>(1,970.205)</b>	<b>(48.566)</b>	<b>(331.738)</b>
<b>17</b>	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
<b>18</b>	Reserves excluding Revaluation Reserves	-	-	-	-	-	(2,377.250)
<b>19</b>	Earnings per equity share (for continuing operation):						
	a) Basic	0.038	(0.006)	(0.001)	(0.232)	(0.006)	(0.039)
	b) Diluted	0.038	(0.006)	(0.001)	(0.232)	(0.006)	(0.039)
<b>19.i</b>	Earnings per equity share (for discontinued operation):						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
<b>19.ii</b>	Earnings per equity share (for continued & discontinuing operation):						
	a Basic	0.038	(0.006)	(0.001)	(0.232)	(0.006)	(0.039)
	b) Diluted	0.038	(0.006)	(0.001)	(0.232)	(0.006)	(0.039)

For and on behalf of the Board of Directors

L S Industries Limited  
*Jeetendra Kumar Yadav*  
Managing Director

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

Date: 31st January, 2025  
Place: Nalagarh, Himachal Pradesh

**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).**

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**NOTES TO UN-AUDITED FINANCIAL RESULTS**

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**For the Quarter and Nine Month Ended 31st December, 2024**

1. The above Un-Audited Financial Results of the company for the quarter and half Nine Month ended 31st December, 2024 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 31st December, 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 Month ended 31st December, 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](http://www.bseindia.com)), and on the website of the Company ([www.lsindustrieslimited.com](http://www.lsindustrieslimited.com)).

**For and on behalf of the Board of Directors**

L S Industries Limited  
*Jeetendra Kumar Yadav*  
Managing Director

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

**Date: 31st January, 2025**  
**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**

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**Independent Auditor's Review Report on unaudited quarterly 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 quarter ended December 31, 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**

**Dheeraj**  
**Kumar**  
**Garg**

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Dheeraj Kumar Garg  
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**Dheeraj Kumar Garg**

**Partner**

**M.No 533845**

**UDIN:- 25533845BMIMYJ3709**

**Place: Chandigarh**

**Date: 31.01.2025**