

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

May 29, 2025

To,

BSE Ltd.
Listing Department
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400 001

Scrip Code: 514446

Dear Sir/Madam,

Sub: Submission of Audited financial Results for last quarter along with the results for the entire financial year ended 31/03/2025.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we submit herewith audited financial results for last quarter and for entire financial year ended 31/03/2025, Statement of Assets and Liabilities as on 31/03/2025, Statement of Cash Flow as on 31/03/2025 along with audit report and declaration pursuant to Regulation 33(3)(d) of SEBI (LOOR) Regulations, 2015 for audit report with unmodified opinion is also enclosed.

Kindly take the same on record and confirm.

Thanking You,
For **LS Industries Limited**

Nipun Digitally signed
by Nipun Goyal
Goyal Date: 2025.05.29
17:29:00 +05'30'

Nipun Goyal
Designation: Additional Director
DIN-02853571

LS INDUSTRIES LIMITED

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May 29, 2025

To,

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Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400 001

Scrip Code: 514446

Dear Sir/Madam,

Sub.: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

With reference to above subject and in compliance with the provision of Regulation 33(3)(d) of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015. We hereby declare that Audit Report issued by Statutory Auditors of the Company, and annual audited financial results for the year ended 31/03/2025 is unmodified.

Kindly the same on record and confirm.

Thanking You,
For **LS Industries Limited**

Nipun
Goyal
Digitally signed
by Nipun Goyal
Date: 2025.05.29
17:29:38 +05'30'

Nipun Goyal
Designation: Additional Director
DIN-02853571

STATEMENT OF AUDITED FINANCIAL- RESULTS
(As per Regulation 33 of SEBI(LODR) Regulation ,2015, Schedule III of the Companies Act,2013 And IND-AS)
For Year Ended 31st March, 2025

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Year Ended (Standalone)	
		3 months ended of C.Y.	Preceding 3 months ended of C.Y.	Corr. 3 months ended in P.Y.	Current Year ended	Previous Financial Year ended
		31st March,2025	31st December,2024	31st March, 2024	31st March,2025	31st March,2024
		(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from operation	28.17	-	11.47	29.11	44.89
	Other income	76.65	349.68	6.94	449.75	12.60
	Total Income	104.82	349.68	18.42	478.86	57.49
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	16.31	-	-	222.41	-
	d) Employee Benefits Expenses	14.95	12.01	7.45	45.99	26.58
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and amortisation expenses	0.42	6.44	25.56	19.67	25.56
	g) Other expenses	331.71	11.61	241.26	2,419.56	309.77
	Total expenses	363.39	30.05	274.27	2,707.63	361.91
3	Profit/(Loss) from operation before exceptional items and tax (1-2)	(258.57)	319.64	(255.85)	(2,228.78)	(304.42)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(258.57)	319.64	(255.85)	(2,228.78)	(304.42)
6	Tax Expenses :-					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(174.03)	-	27.32	(174.03)	27.32
	Total tax expenses	(174.03)	-	27.32	(174.03)	27.32
7	Profit / (Loss) for the period from continuing operations (5-6)	(84.54)	319.64	(283.17)	(2,054.75)	(331.74)
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)	(84.54)	319.64	(283.17)	(2,054.75)	(331.74)
12	Share of profit / (loss) of associates	N.A.	N.A.	N.A.	N.A.	N.A.
13	Minority Interest	N.A.	N.A.	N.A.	N.A.	N.A.
14	Profit /(Loss) after taxes, minority interest and share of profit / (loss) of associates	(84.54)	319.64	(283.17)	(2,054.75)	(331.74)
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)	(84.54)	319.64	(283.17)	(2,054.75)	(331.74)
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
18	Reserves excluding Revaluation Reserves	-	-	-	-	(2,377.25)
19	Earnings per equity share (for continuing operation):					
	a) Basic	(0.01)	0.04	(0.03)	(0.24)	(0.04)
	b) Diluted	(0.01)	0.04	(0.03)	(0.24)	(0.04)
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	(0.01)	0.04	(0.03)	(0.24)	(0.04)
	b) Diluted	(0.01)	0.04	(0.03)	(0.24)	(0.04)

For Sangeet Kumar & Associates
Chartered Accountants
RN-011954N

Sangeet Kumar Singla
Partner
M.No. 090506

Place : Chandigarh
Date : 29-05-2025
UDIN:-



For and on behalf of the Board of Directors
LS INDUSTRIES LIMITED

Nipun Goyal
Director
DIN: 02853571

Rakesh Sethi
(CFO & Director)
DIN: 09650924

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

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

NOTES TO AUDITED FINANCIAL RESULTS

For Year Ended 31st March, 2025

1. The above Audited Financial Results of the company for the year ended 31st March, 2025 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 29th May, 2025 at registered office.
2. The Statutory Auditors of the Company have carried out audit of the above Financial Results of the Company for the half year and year ended 31st March, 2025 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 FDRs are subject to confirmation and Final reconciliation.
8. Figures of the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were only reviewed and not

For Sangeet Kumar & Associates
Chartered Accountants
FRN-011951N

Sangeet Kumar Singla
Partner
M.No. 090506

Place : Chandigarh
Date : 29-05-2025
UDIN:-



For and on behalf of the Board of Directors
LS INDUSTRIES LIMITED

Nipun Goyal
Director
DIN: 02853571

Rakesh Sethi
(CFO & Director)
DIN: 09650924

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

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Statement of Assets & Liabilities As at 31st March, 2025

(Amount Rs. In Lakh)

S. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	96.167	1,387.121
	b) Financial Assets	-	-
	-Investments	-	-
	-Other Financial Assets	16.900	38.206
	c) Deferred Tax Assets	60.051	-
	d) Other Non Current Assets	2,400.000	-
		2,573.117	1,425.327
2	Current Assets		
	a) Inventories	-	222.412
	b) Financial Assets	-	-
	- Investments	-	-
	- Trade Receivables	1,099.557	7,201.764
	- Cash and cash equivalents	3.288	2.782
	- Bank balance other than Cash and cash equivalents	325.793	317.362
	- Loans	-	-
	- Other Financial Assets	12.342	270.364
	c) Current Tax Assets (Net)	25.680	23.924
	d) Other Current Assets	43.950	2.331
		1,510.610	8,040.938
	TOTAL-ASSETS	4,083.727	9,466.265
B	EQUITY & LIABILITIES		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.187
	b) Other Equity	(4,431.997)	(2,377.250)
		4,056.190	6,110.937
	LIABILITIES		
1	Non - Current Liabilities		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	-	113.982
	d) Other non-current liabilities	-	-
		-	113.982
2	Current Liabilities		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	10.433	1,197.185
	- Other Financial liabilities	-	1,682.234
	b) Other Current Liabilities	17.104	352.642
	c) Provisions	-	9.284
	d) Current Tax Liabilities (Net)	-	-
		27.537	3,241.346
	TOTAL - EQUITY AND LIABILITIES	4,083.727	9,466.265

For Sanjeev Kumar & Associates
Chartered Accountants
Firm-0119504

Sanjeev Kumar Singh
Partner
M.No. 090506

Place : Chandigarh
Date : 29-05-2025
UDIR:-



For and on behalf of the Board of Director

[Signature]
Nipun Goyal
(Director)

DIN: 02853571

[Signature]
Rakesh Sethi
(CFO & Director)

DIN: 09650924

Date: 29th May, 2025

Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

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Cash Flow Statement as at 31st March, 2025

Particulars	As at 31.03.2025		(Amount Rs. In Lakh)	
	Audited		As at 31.03.2024	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		(2,228.78)		(304.42)
Adjustments for :				
Depreciation and amortisation	19.67		25.56	
Lease hold land amortisation	-		-	
Loss/Profit on sale of fixed assets	(328.16)		-	
Interest expenses	-		-	
Other borrowing costs	-		-	
Unwinding of discounts on financial assets	-		-	
Interest income on deposits	(9.37)		(10.11)	
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)	-		-	
		(317.85)		15.45
Operating profit before working capital changes		(2,546.63)		(288.97)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	222.41		-	
Trade receivables	6,102.21		20.61	
Other non-current financial assets	21.31		3.94	
Other current financial assets	(8.43)		(9.10)	
Long-term loans and advances	(2,400.00)		-	
Other current assets	214.65		(270.92)	
Other non-current assets	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1,186.75)		267.84	
Other non-current financial liabilities	-		-	
Other current financial liabilities	(1,682.23)		-	
Other current liabilities	(335.54)		265.82	
Other long-term liabilities	-		-	
Short-term provisions	(9.28)		-	
Long-term provisions	-		-	
		938.33		278.17
Cash generated from operations		(1,608.30)		(10.80)
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		(1,608.30)		(10.80)
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	1,600.00		-	
Purchase of Property, Plant and equipment	(0.56)		-	
Purchase of investments	-		-	
Share application money	-		-	
Sale of investments	-		0.90	
Loan to Employee and Other related parties	-		-	
Interest income on deposits	9.37		10.11	
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)		1,608.81		11.01
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)		0.51		0.21
Cash and cash equivalents at the beginning of the year		2.78		2.57
Cash and cash equivalents at the end of the year		3.29		2.78

For Sangeet Kumar & Associates

Chartered Accountants

FRN-011954N

Sangeet Kumar Singla

Partner

M.No. 090506

Place : Chandigarh

Date : 29-05-2025

UDIN:-

For and on behalf of the Board of Director
LS INDUSTRIES LIMITED

Nipun Goyal
(Director)
DIN: 02853571

Rakesh Sethi
(CFO & Director)
DIN: 09650924



Sangeet Kumar & Associates

CHARTERED ACCOUNTANTS

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

Phone: - 0172-4669496, Mob: 9814669496

Email: -skachd32@gmail.com

Independent Auditor's Report on the Half yearly and year to date Audited 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

Opinion

We have audited the accompanying half yearly standalone financial results of **LS Industries LimitedS** ('the Company') for the half year ended March 31, 2025 and the year to date results for the period from April 1, 2024 to March 31, 2025 ('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').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as year to date results for the period from April 1, 2024 to March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

These half yearly financial results as well as the year to date financial results have been prepared on the basis of the financial statements.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results" the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists' Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act,

we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the half ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

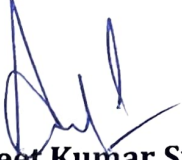


The standalone financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statement of the Company for the year ended 31st March, 2025 on which we issued an unmodified audit opinion vide our report dated 29.05.2025.

For Sangeet Kumar and Associates

Chartered Accountants

ICAI FRN:-011954N



Sangeet Kumar Singla

Partner

M.No 090506

UDIN:- 25090506BMODSU5812



Place: Chandigarh

Date: 29.05.2025