

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. 8427000087

Website: www.lsindustrieslimited.com

12.02.2026

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting of LS Industries Limited

The Board of Directors of LS Industries Limited ("the Company") at its meeting held today i.e. Thursday, February 12 2026, inter alia, transacted the following businesses:

Item no. 5 Considered and approved the Un-Audited Financial Results for the December quarter ended on 31st December 2025 along with the Limited Review Report thereon as received from the Statutory Auditors of the Company [M/s. Bhakoo & co., Practicing Chartered Accountants, Ludhiana]

The Board of Directors has received, considered and adopted the un-audited financial results for the December quarter ended **31st December 2025**, along with the Limited Review Report received from the Statutory Auditors attached herewith.

Item no. 6 Open a Suspense Escrow Demat Account as per SEBI circular no. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/B dated 25/01/2022.

The Board of Directors discussed about opening a Suspense Escrow Account as per SEBI circular no. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/B dated 25/01/2022.

As per RTA, some cases have crossed 120 days after issuance of duplicate but shareholder has not submitted the Confirmation Letter for Demat. As per SEBI circular no. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/B dated 25/01/2022 such shares have to be transferred to the SUSPENSE ESCROW DEMAT Account. Hence, it is proposed to open a SUSPENSE ESCROW DEMAT Account for the same. The Board has proposed the name of **Nikunj Stock Brokers Limited** to start the procedure to open an escrow account.

Item no. 7 Regarding filing of DIR 12 of change in Directorship of Mr. Rakesh Sethi due to sudden Demise.

The Board has discussed that there is delay in filing the DIR 12 pertaining to Mr. Rakesh Sethi due to non-availability of death certificate. The Board has contacted his family they told that due to some technical issue they are unable to make the death certificate. Family has informed that they are processing it, it may come in some days. The Board noted the same.

considered & approved various other general businesses, as per the agenda of the said meeting.

The Board meeting commenced at 03.25 p.m. (IST) and concluded at 04.00 p.m. (IST).

The above announcements are also being made available on the website of the Company at <https://lsindustrieslimited.com>.

This disclosure is made in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

This is for your information and records.

Thanking You,
For LS Industries Limited

**Nipun
Goyal** Digitally signed
by Nipun Goyal
Date: 2026.02.12
16:18:17 +05'30'

Nipun Goyal
DIN: 02853571
Managing Director
Place: Nalagarh
Annexure 1: LRR with unaudited financial statements.

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724

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

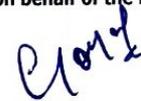
Ph. No- +91-8427000087, Email- lsindustries93@gmail.com, (www.lsindustrieslimited.com).

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

(Amount Rs. In Lakh)

S. No.	Particulars	As at 31.12.2025	As at 31.03.2025
		Un-Audited	Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, Plant and Equipment	123.438	96.17
	b) Financial Assets		
	-Investments	-	-
	-Other Financial Assets	16.550	16.90
	c) Deferred Tax Assets	60.051	60.05
	d) Other Non Current Assets	2,400.000	2,400.00
		2,600.039	2,573.117
2	Current Assets		
	a) Inventories	42.070	-
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	1,215.553	1,099.56
	- Cash and cash equivalents	45.451	3.29
	- Bank balance other than Cash and cash equivalents	258.709	325.79
	- Loans	-	-
	- Other Financial Assets	52.199	12.34
	c) Current Tax Assets (Net)	40.877	25.68
	d) Other Current Assets	0.384	43.95
		1,655.243	1,510.610
	TOTAL-ASSETS	4,255.282	4,083.727
B	EQUITY & LIABILITIES		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.19
	b) Other Equity	(4,488.387)	(4,432.00)
		3,999.800	4,056.190
	LIABILITIES		
1	Non - Current Liabilities		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	-	-
	d) Other non-current liabilities	-	-
		-	-
2	Current Liabilities		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	206.056	10.43
	- Other Financial liabilities	-	-
	b) Other Current Liabilities	48.426	-
	c) Provisions	1.000	-
	d) Current Tax Liabilities (Net)		17.10
		255.482	27.537
	TOTAL - EQUITY AND LIABILITIES	4,255.282	4,083.727

For and on behalf of the Board of Director


Nipun Goyal
(Managing Director)
DIN:02853571

Date: 12th February, 2026

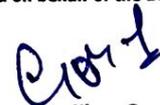
Place: Nalagarh, Himachal Pradesh

(As per Regulation 33 of SEBI(LODR) Regulation, 2015, Schedule III of the Companies Act, 2013 And IND-A5)
For the Quarter and Nine Month Ended 31st December, 2025

(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.	Previous Financial Year ended
		31st December, 2025 (Un-audited)	30th September, 2025 (Un-audited)	31st December, 2024 (Un-audited)	31st December, 2025 (Un-audited)	31st December, 2024 (Un-audited)	31st March, 2025 (Audited)
1	Income						
	Revenue from operation	113.746	117.971	-	231.716	0.943	29.109
	Other income	48.960	51.84	349.685	151.800	373.096	449.747
	Total Income	162.706	169.811	349.685	383.516	374.039	478.855
2	Expenses						
	a) Cost of materials consumed	-	-	-	270.005	-	-
	b) Purchase of stock in trade	154.154	115.85	-	(42.070)	206.099	222.412
	c) Change in Inventory of finished goods, work in progress and stock-in-trade	(42.070)	-	-	67.693	31.046	45.994
	d) Employee Benefits Expenses	23.216	21.93	12.006	-	-	-
	e) Finance Costs	-	-	6.437	0.657	19.254	19.672
	f) Depreciation and amortisation expenses	0.230	0.22	11.606	143.621	2,087.844	2,419.557
	g) Other expenses	40.485	52.27	30.049	439.906	2,344.244	2,707.634
	Total expenses	176.016	190.267	30.049	439.906	2,344.244	2,707.634
3	Profit/(Loss) from operation before exceptional items and tax (1-2)	(13.310)	(20.457)	319.636	(56.390)	(1,970.205)	(2,228.779)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3+4)	(13.310)	(20.457)	319.636	(56.390)	(1,970.205)	(2,228.779)
6	Tax Expenses :-						
	(a) Current Tax	-	-	-	-	-	(174.033)
	(b) Deferred Tax	-	-	-	-	-	(174.033)
	Total tax expenses	-	-	-	-	-	-
7	Profit / (Loss) for the period from continuing operations (5-6)	(13.310)	(20.457)	319.636	(56.390)	(1,970.205)	(2,054.746)
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)	(13.310)	(20.457)	319.636	(56.390)	(1,970.205)	(2,054.746)
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	(13.310)	(20.457)	319.636	(56.390)	(1,970.205)	(2,054.746)
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)	(13.310)	(20.457)	319.636	(56.390)	(1,970.205)	(2,054.746)
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	-	-	-	-	-	-
19	Earnings per equity share (for continuing operation):						
	a) Basic	(0.002)	(0.002)	0.038	(0.007)	(0.232)	(0.242)
	b) Diluted	(0.002)	(0.002)	0.038	(0.007)	(0.232)	(0.242)
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	(0.002)	(0.002)	0.038	(0.007)	(0.232)	(0.242)
	b) Diluted	(0.002)	(0.002)	0.038	(0.007)	(0.232)	(0.242)

For and on behalf of the Board of Director


Nipun Goyal
(Managing Director)
DIN:09184532

Date: 12th February, 2026
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED

CIN : 51505HP1993PLC021724

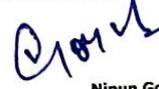
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NOTES TO UN-AUDITED FINANCIAL RESULTS

For the Quarter and Nine Month Ended 31st December, 2025

- 1.** The above Un-Audited Financial Results of the company for the quarter and nine month ended 31st December, 2025 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 12th February, 2026 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, 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.** 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 and on behalf of the Board of Directors



**Nipun Goyal
(Managing Director)
DIN: 02853571**

**Date: 12th February, 2026
Place: Nalagarh, Himachal Pradesh**



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BHAKOO & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
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, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of 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 (Ind AS) 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognized 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 be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Page 1 of 2

132, 1st. Floor Green Field,
Adj. DGFT Office,
Ludhiana-141001.

35, Old Braham Kumaris
Ashram Street, Jawahrke Road,
Mansa-151505

125, Gurdarshan Nagar,
Near Cantt Station,
Patiala-147001

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 the Ind AS-34 and other recognized 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 Bhakoo & Co.
Chartered Accountants
FRN: 022641N

Rajat Goyal



CA Rajat Goyal
Partner
M. No.: 564249
UDIN: 26564249XRDLIJ7082

Place: Ludhiana
Date: 12/02/2026