

# 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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May 30, 2024

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 31/03/2024.**

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 31/03/2024, Statement of Assets and Liabilities as on 31/03/2024, Statement of Cash Flow as on 31/03/2024 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**

JEETENDRA KUMAR YADAV  
Digitally signed by  
JEETENDRA KUMAR  
YADAV  
Date: 2024.05.30  
15:40:51 +05'30'

**Jeetendra Kumar Yadav**

Designation: Director

DIN: 09184532

Place: Nalagarh

*\*Securities in scrip code 514446 and symbol LSIND stand suspended from trading effective December 30, 2013.*

# LS INDUSTRIES LIMITED

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To,

May 30,2024

BSE Ltd.  
Listing Department  
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, on annual audited financial results for the year ended 31/03/2024 is unmodified.

Kindly the same on record and confirm.

For **LS Industries Limited**

JEETENDRA  
KUMAR YADAV

Digitally signed by  
JEETENDRA KUMAR YADAV  
Date: 2024.05.30 15:41:15  
+05'30'

**Jeetendra Kumar Yadav**

Designation: Director

DIN: 09184532

Place: Nalagarh

*\*Securities in scrip code 514446 and symbol LSIND stand suspended from trading effective December 30, 2013.*

**LS INDUSTRIES LIMITED**  
Village Bairsen P.O. Manjholl, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.

Ph. No- +91-9805511297, Email- lsindustries93@gmail.com

Statement of Assets & Liabilities As at 31st March, 2024

S. No.	Particulars	(Amount Rs. In Lakh)	
		As at 31.03.2024 Audited	As at 31.03.2023 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
	a) Property, Plant and Equipment		
	b) Financial Assets	1,387.12	1,412.68
	-Investments	-	0.90
	-Other Financial Assets	38.21	42.14
	c) Deferred Tax Assets	-	-
	d) Other Non Current Assets	-	-
		<b>1,425.33</b>	<b>1,455.72</b>
<b>2</b>	<b>Current Assets</b>		
	a) Inventories	222.41	222.41
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	7,201.76	7,222.37
	- Cash and cash equivalents	2.78	2.57
	- Bank balance other than Cash and cash equivalents	317.36	308.26
	- Loans	-	-
	- Other Financial Assets	270.36	5.06
	c) Current Tax Assets (Net)	23.92	18.31
	d) Other Current Assets	2.33	2.33
		<b>8,040.94</b>	<b>7,781.31</b>
	<b>TOTAL-ASSETS</b>	<b>9,466.26</b>	<b>9,237.03</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
	<b>EQUITY</b>		
	a) Equity Share Capital	8,488.19	8,488.19
	b) Other Equity	-2,377.25	-2,045.51
		<b>6,110.94</b>	<b>6,442.67</b>
	<b>LIABILITIES</b>		
<b>1</b>	<b>Non - Current Liabilities</b>		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax liabilities (net)	113.98	86.66
	d) Other non-current liabilities	-	-
		<b>113.98</b>	<b>86.66</b>
<b>2</b>	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	1,197.19	929.35
	- Other Financial liabilities	1,682.23	1,682.23
	b) Other Current Liabilities	352.64	86.83
	c) Provisions	9.28	9.28
	d) Current Tax Liabilities (Net)	-	-
		<b>3,241.35</b>	<b>2,707.70</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>9,466.26</b>	<b>9,237.03</b>

For LS Industries Ltd.

*Jeetendra Kumar Yadav*

Jeetendra Kumar Yadav  
(Managing Director)  
DIN:09184532

Date: 30th May, 2024  
Place: Nalagarh, Himachal Pradesh

(As per Regulation 33 of SEBI(LODR) Regulation, 2015, Schedule III of the Companies Act, 2013 And IND-AS)  
 For the Quarter & Year Ended 31st March, 2024

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 year ended
		31st March, 2024 (Un-audited)	31st December, 2023 (Un-audited)	31st March, 2023 (Un-audited)	31st March, 2024 (Audited)	31st March, 2023 (Audited)
<b>1</b>	<b>Income</b>					
	Revenue from operation	11.47	10.92	11.25	44.89	
	Other Income	6.94	0.14	5.07	12.60	44.53
	<b>Total Income</b>	<b>18.42</b>	<b>11.06</b>	<b>16.32</b>	<b>57.49</b>	<b>7.96</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	-	-	-	-	0.28
	d) Employee Benefits Expenses	7.45	7.36	4.57	26.58	20.65
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and amortisation expenses	25.56	-	25.53	25.56	25.53
	g) Other expenses	241.26	13.37	755.40	309.77	856.77
	<b>Total expenses</b>	<b>274.27</b>	<b>20.73</b>	<b>785.50</b>	<b>361.91</b>	<b>903.22</b>
<b>3</b>	<b>Profit / (Loss) from operation before exceptional items and tax (1-2)</b>	<b>-255.85</b>	<b>-9.68</b>	<b>-769.18</b>	<b>-304.42</b>	<b>-850.73</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax (3+4)</b>	<b>-255.85</b>	<b>-9.68</b>	<b>-769.18</b>	<b>-304.42</b>	<b>-850.73</b>
<b>6</b>	<b>Tax Expenses :-</b>					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	27.32	-	32.34	27.32	32.34
	<b>Total tax expenses</b>	<b>27.32</b>	<b>-</b>	<b>32.34</b>	<b>27.32</b>	<b>32.34</b>
<b>7</b>	<b>Profit / (Loss) for the period from continuing operations ( 5-6)</b>	<b>-283.17</b>	<b>-9.68</b>	<b>-801.52</b>	<b>-331.74</b>	<b>-883.07</b>
<b>8</b>	<b>Profit / (Loss) from Discontinuing Operations before tax</b>	-	-	-	-	-
<b>9</b>	<b>Tax expense of Discontinuing Operations</b>	-	-	-	-	-
<b>10</b>	<b>Profit / (Loss) from Discontinuing Operations (after tax) (8-9)</b>	-	-	-	-	-
<b>11</b>	<b>Profit / (Loss) for the period (7+10)</b>	<b>-283.17</b>	<b>-9.68</b>	<b>-801.52</b>	<b>-331.74</b>	<b>-883.07</b>
<b>12</b>	<b>Share of profit / (loss) of associates</b>	N.A.	N.A.	N.A.	N.A.	N.A.
<b>13</b>	<b>Minority Interest</b>	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>-283.17</b>	<b>-9.68</b>	<b>-801.52</b>	<b>-331.74</b>	<b>-883.07</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>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16</b>	<b>Total Comprehensive Income for the period (14+15)</b>	<b>-283.17</b>	<b>-9.68</b>	<b>-801.52</b>	<b>-331.74</b>	<b>-883.07</b>
<b>17</b>	<b>Paid Up equity share Capital (Face Value Rs. 1/- each)</b>	<b>8,488.19</b>	<b>8,488.19</b>	<b>8,488.19</b>	<b>8,488.19</b>	<b>8,488.19</b>
<b>18</b>	<b>Other Equity excluding Revaluation Reserves</b>	-	-	-	-	-
<b>19</b>	<b>Earnings per equity share (for continuing operation):</b>				<b>-2,377.25</b>	<b>-2,045.51</b>
	a) Basic	-0.03	-0.00	-0.10	-0.04	-0.10
	b) Diluted	-0.03	-0.00	-0.10	-0.04	-0.10
<b>19.i</b>	<b>Earnings per equity share (for discontinued operation):</b>					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
<b>19.ii</b>	<b>Earnings per equity share (for continued &amp; discontinued operation):</b>					
	a) Basic	-0.03	-0.00	-0.10	-0.04	-0.10
	b) Diluted	-0.03	-0.00	-0.10	-0.04	-0.10

For L. S. Industries Ltd.  
 FOR LS INDUSTRIES LIMITED  
*Jeetendra Kumar Yadav*  
 Jeetendra Kumar Yadav  
 (Managing Director)  
 DIN: 0301532

Date: 30th May, 2024  
 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).

1. The above Audited Financial Results of the company for the quarter and year ended 31<sup>th</sup> March, 2024 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 30<sup>th</sup> May, 2024 at registered office.
2. Statement of Cash Flow is Attached in Annexure-1
3. The Statutory Auditors of the Company have carried out Limited Review of the above Financial Results of the Company for the quarter and year ended 31<sup>th</sup> March, 2024 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Limited Review Report thereon.
4. The Company has adopted, Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('Ind-AS') from 01<sup>st</sup> 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).
5. 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.
6. The figures for the correspondence previous periods have been restated/regrouped wherever necessary, to make them comparable.
7. The Statement of 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 LS Industries Limited  
Jeetendra Kumar Yadav.

Director  
Jeetendra Kumar Yadav  
(Managing Director)  
DIN:09184532

Date: May 30<sup>th</sup>, 2024

Place: Nalagarh, Himachal Pradesh

Particulars	(Amount Rs. In Lakh)			
	As at 31.03.2024		As at 31.03.2023	
	Audited		Audited	
<b>A. Cash flow from operating activities</b>				
Profit before extraordinary items and tax				
Adjustments for :		-304.42		-850.73
Depreciation and amortisation				
Lease hold land amortisation	25.56		25.53	
Loss/Profit on sale of fixed assets	-		-	
Interest expenses	-		-0.30	
Other borrowing costs	-		-	
Unwinding of discounts on financial assets	-		-	
Interest income on deposits	-		-	
Interest on investment in commercial paper	-10.11		-3.94	
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)	-		-	
		15.45		21.30
<b>Operating profit before working capital changes</b>				
Changes in working capital:		-288.97		-829.43
Adjustments for (increase) / decrease in operating assets:				
Inventories				
Trade receivables	-		0.28	
Other non-current financial assets	20.61		1,601.06	
Other current financial assets	3.94		-0.24	
Long-term loans and advances	-9.10		-3.54	
Other current assets	-		-	
Other non-current assets	-270.92		63.03	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables				
Other non-current financial liabilities	267.84		-1,484.75	
Other current financial liabilities	-		-	
Other current liabilities	-		-10.71	
Other long-term liabilities	265.82		-15.50	
Short-term provisions	-		-	
Long-term provisions	-		-0.74	
		278.17		148.89
<b>Cash generated from operations</b>				
Income taxes paid		-10.80		-680.54
<b>Net cash flow (used) / from operating activities (A)</b>		-10.80		-680.54
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-in-progress including capital advances)	-		-	
Proceeds from sale of fixed assets	-		13.50	
Purchase of Property, Plant and equipment	-		-4.92	
Purchase of investments	-		-	
Share application money	-		-	
Sale of investments	-		-	
Loan to Employee and Other related parties	0.90		667.11	
Interest income on deposits	-		-	
Dividend income	10.11		3.94	
Interest income on Commercial Paper & Debentures	-		-	
Movement in bank balances not considered as cash and cash equivalents	-		-	
Retained earnings utilised in business combination (refer note 1.4)	-		-	
Movement in Security Premium account due to JVA Merger	-		-	
<b>Net cash flow from / (used in) investing activities (B)</b>		11.01		679.63
<b>C. Cash flow from financing activities</b>				
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	-		-	
<b>Net cash flow from / (used in) financing activities (C)</b>		-		-
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		0.21		-0.91
Cash and cash equivalents at the beginning of the year		2.57		3.49
<b>Cash and cash equivalents at the end of the year</b>		<b>2.78</b>		<b>2.57</b>

For L. S. Industries Ltd.  
FOR LS INDUSTRIES LIMITED

*Jeetendra Kumar Yadav*

Jeetendra Kumar Yadav  
(Managing Director)  
DIN:09184532