

# LS INDUSTRIES LIMITED

Registered Office: VILLAGE BAIRSEN, P.O. MANJHOLI, TEHSIL-NALAGARH, SOLAN,  
HIMACHAL PRADESH-174101, INDIA

CIN: L51505HP1993PLC031724

E-MAIL ID: lsindustries93@gmail.com, PHONE- +91-9805511297 WEBSITE:

[www.lsindustrieslimited.com](http://www.lsindustrieslimited.com)

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

14-08-2024

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., Wednesday, August 14, 2024, inter alia, transacted the following businesses:

- a) **Financial Results:** Consider and approve the Un-Audited Financial Results for the quarter ended June 30, 2024, along with the Limited Review Report thereon as received from the Statutory Auditors of the Company [M/s. Sangeet Kumar & Associates, (FRN-011954N), Practicing Chartered Accountants, Chandigarh]. A copy of the said Results together with the Limited Review Report for the quarter ended June 30, 2024 are enclosed herewith.
- b) considered & approved various other general businesses, as per the agenda of the said meeting.

The Board meeting commenced at 3.00 p.m. (IST) and concluded at 3:30 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**

JEETENDRA  
KUMAR YADAV

Digitally signed by  
JEETENDRA KUMAR YADAV  
Date: 2024.08.14 15:40:06  
+05'30'

**Jeetendra Kumar Yadav**  
Designation: Managing Director  
DIN: 09184532  
Encl. "As Above"

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS**  
 (As per per Schedule III of the Companies Act, 2013 And IND-AS)  
 For the Quarter Ended 30th June, 2024

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended			Year Ended
		3 months ended of C.Y.	Preeceding 3 months ended of P.Y.	Corr. 3 months ended in P.Y.	Previous year ended
		30th June, 2024 (Un-audited)	31st March,2024 (Audited)	30th June, 2023 (Un-audited)	31st March, 2024 (Audited)
<b>1</b>	<b>Income</b>				
	Revenue from operation	-	11.474	11.249	44.891
	Other income	13.296	6.942	0.424	12.601
	<b>Total Income</b>	<b>13.296</b>	<b>18.416</b>	<b>11.673</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	205.156	-	-	-
	d) Employee Benefits Expenses	7.774	7.452	5.425	26.581
	e) Finance Costs	-	-	-	-
	f) Depreciation and amortisation expenses	6.360	25.558	-	25.558
	g) Other expenses	2,033.814	241.260	27.080	309.774
	<b>Total expenses</b>	<b>2,253.103</b>	<b>274.270</b>	<b>32.505</b>	<b>361.912</b>
<b>3</b>	<b>Profit/(Loss) from operation before exceptional items and tax (1-2)</b>	<b>(2,239.807)</b>	<b>(255.854)</b>	<b>(20.832)</b>	<b>(304.420)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Tax (3+4)</b>	<b>(2,239.807)</b>	<b>(255.854)</b>	<b>(20.832)</b>	<b>(304.420)</b>
<b>6</b>	<b>Tax Expenses :-</b>				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	27.319	-	27.319
	Total tax expenses	-	27.319	-	27.319
<b>7</b>	<b>Profit / (Loss) for the period from continuing operations ( 5-6)</b>	<b>(2,239.807)</b>	<b>(283.172)</b>	<b>(20.832)</b>	<b>(331.738)</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>(2,239.807)</b>	<b>(283.172)</b>	<b>(20.832)</b>	<b>(331.738)</b>
<b>12</b>	<b>Share of profit / (loss) of associates</b>	N.A.	N.A.	N.A.	N.A.
<b>13</b>	<b>Minority Interest</b>	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>(2,239.807)</b>	<b>(283.172)</b>	<b>(20.832)</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>Total Other Comprehensive Income</b>	-	-	-	-
<b>16</b>	<b>Total Comprehensive Income for the period (14+15)</b>	<b>(2,239.807)</b>	<b>(283.172)</b>	<b>(20.832)</b>	<b>(331.738)</b>
<b>17</b>	<b>Paid Up equity share Capital (Face Value Rs. 1/- each)</b>	<b>8,488.187</b>	<b>8,488.187</b>	<b>8,488.187</b>	<b>8,488.187</b>
<b>18</b>	<b>Other Equity excluding Revaluation Reserves</b>	-	-	-	(2,377.250)
<b>19</b>	<b>Earnings per equity share (for continuing operation):</b>				
	a) Basic	(0.264)	(0.033)	(0.002)	(0.039)
	b) Diluted	(0.264)	(0.033)	(0.002)	(0.039)
<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; discontinuing operation):</b>				
	a) Basic	(0.264)	(0.033)	(0.002)	(0.039)
	b) Diluted	(0.264)	(0.033)	(0.002)	(0.039)

For and on behalf of the Board of Directors  
**For L. S. Industries Ltd.**  
  
 Jeetendra Kumar Yadav  
 (Managing Director) **Director**  
 DIN:09184532

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

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

CIN : 51505HP1993PLC021724

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**NOTES TO UN-AUDITED FINANCIAL RESULTS**  
**For the Quarter Ended 30th June, 2024**

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1. The above Un-Audited Financial Results of the company for the quarter ended 30th June, 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 August, 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 ended 30th June, 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 1st 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/rcgrouped wherever necessary, to make them comparable.
6. The Balances of sundry Debtors, Sundry creditors and Bank including FDRs are subject to confirmation and Final reconciliation.
7. 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  
**For L. S. Industries Ltd.**

*Jeetendra Kumar Yadav*

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

Date: 14th August, 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 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,

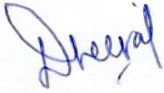
**The Board of Directors of LS Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **LS Industries Limited** ('the Company') for the quarter ended June 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**



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

**M.No 533845**

**UDIN:- 24533845BKCF5W2027**

**Place: Chandigarh**

**Date: 14.08.2024**