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

14.11.2025

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 second quarter and half year ended on 30.09.2025 along with the LRR.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we submit herewith unaudited financial results for second quarter and half year ended on 30.09.2025 along with LRR.

Kindly take the same on record and confirm.

Thanking You,
For LS Industries Limited

Nipun Goyal
Digitally signed by Nipun Goyal
Date: 2025.11.14 17:50:58 +05'30'

Nipun Goyal
Managing Director
DIN: 02853571
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).

Statement of Assets & Liabilities As at 30th September, 2025

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2025 Un-Audited	As at 31.03.2025 Audited
A	**ASSETS**		
1	**Non - Current Assets**		
	a) Property, Plant and Equipment	95.905	96.17
	b) Financial Assets		
	-Investments	-	-
	-Other Financial Assets	16.900	16.90
	c) Deferred Tax Assets	60.051	60.05
	d) Other Non Current Assets	2,400.000	2,400.00
		2,572.855	**2,573.117**
2	**Current Assets**		
	a) Inventories	-	-
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	1,210.214	1,099.56
	- Cash and cash equivalents	20.509	3.29
	- Bank balance other than Cash and cash equivalents	258.573	325.79
	- Loans	-	-
	- Other Financial Assets	34.650	12.34
	c) Current Tax Assets (Net)	36.001	25.68
	d) Other Current Assets	12.803	43.95
		1,572.750	**1,510.610**
	TOTAL-ASSETS	**4,145.606**	**4,083.727**
B	**EQUITY & LIABILITIES**		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.19
	b) Other Equity	(4,475.076)	(4,432.00)
		4,013.111	**4,056.190**
	LIABILITIES		
1	**Non - Current Liabilities**		
	a) Financial Liabilities	-	-
	b) Provisions	-	-
	c) Deferred tax laibilities (net)	-	-
	d) Other non-current liabilities	-	-
		-	**-**
2	**Current Liabilities**		
	a) Financial Liabilities		
	- Borrowings	-	-
	- Trade Payable	114.838	10.43
	- Other Financial liabilities	-	-
	b) Other Current Liabilities	17.657	-
	c) Provisions	-	
	d) Current Tax Liabilities (Net)		17.10
		132.495	**27.537**
	TOTAL - EQUITY AND LIABILITIES	**4,145.606**	**4,083.727**

For and on behalf of the Board of Director
LS Industries Limited
Director
Nipun Goyal
(Managing Director)
DIN:02853571

Date: 14th November, 2025
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED

CIN : 51505HP1993PLC021724

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NOTES TO UN-AUDITED FINANCIAL RESULTS

For the Quarter and Half Year Ended 30th September, 2025

1. The above Un-Audited Financial Results of the company for the quarter and half year ended 30th September, 2025 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 14th November, 2025 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 half year ended 30th September, 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 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).

LS Industries Limited

For and on behalf of the Board of Directors

Director

Nipun Goyal
(Managing Director)
DIN: 02853571

Date: 14th November, 2025
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
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(As per Regulation 33 of SEBI(LODR) Regulation ,2015, Schedule III of the Companies Act,2013 And IND-AS)
For the Quarter and Half Year Ended 30th September, 2025

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Half Yearly Ended (Standalone)		Year Ended
		3 months ended of C.Y.	Preceding 3 months ended of C.Y.	Corr. 3 months ended in P.Y.	Half yearly ended C.Y.	Half yearly ended P.Y.	Previous Financial Year ended
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	**Income**						
	Revenue from operation	117.971	-	0.943	117.971	0.943	29.109
	Other income	51.840	51.00	10.115	102.840	23.411	449.747
	Total Income	**169.811**	**51.000**	**11.058**	**220.811**	**24.354**	**478.855**
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	115.851	-	0.943	115.851	206.099	222.412
	d) Employee Benefits Expenses	15.781	16.55	11.266	32.327	19.040	45.994
	e) Finance Costs	-	-	-	-	-	-
	f)Depreciation and amortisation expenses	0.218	0.21	6.458	0.427	12.818	19.672
	g) Other expenses	58.417	56.87	42.425	115.285	2,076.239	2,419.557
	Total expenses	**190.267**	**73.623**	**61.092**	**263.890**	**2,314.195**	**2,707.634**
3	**Profit/(Loss) from operation before exceptional items and tax (1-2)**	**(20.457)**	**(22.623)**	**(50.034)**	**(43.079)**	**(2,289.841)**	**(2,228.779)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Tax (3+4)**	**(20.457)**	**(22.623)**	**(50.034)**	**(43.079)**	**(2,289.841)**	**(2,228.779)**
6	**Tax Expenses : -**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	(174.033)
	Total tax expenses	-	-	-	-	-	(174.033)
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**(20.457)**	**(22.623)**	**(50.034)**	**(43.079)**	**(2,289.841)**	**(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)**	**(20.457)**	**(22.623)**	**(50.034)**	**(43.079)**	**(2,289.841)**	**(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**	**(20.457)**	**(22.623)**	**(50.034)**	**(43.079)**	**(2,289.841)**	**(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)**	**(20.457)**	**(22.623)**	**(50.034)**	**(43.079)**	**(2,289.841)**	**(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)	(0.003)	(0.006)	(0.005)	(0.270)	(0.242)
	b) Diluted	(0.002)	(0.003)	(0.006)	(0.005)	(0.270)	(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)	(0.003)	(0.006)	(0.005)	(0.270)	(0.242)
	b) Diluted	(0.002)	(0.003)	(0.006)	(0.005)	(0.270)	(0.242)

For and on behalf of the Board of Directors
LS Industries Limited
Director
Nipun Goyal
(Managing Director)
DIN:09184532

Date: 14th November, 2025
Place: Nalagarh, Himachal Pradesh

Annexure-I

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724
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Cash Flow Statement as at 30th September, 2025

(Amount Rs. In Lakh)

Particulars	As at 30.09.2025 Un-Audited		As at 30.09.2024 Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		**(43.079)**		**(2,289.841)**
Adjustments for :				
Depreciation and amortisation	0.427		12.818	
Lease hold land amortisation	-		-	
Loss/Profit on sale of fixed assets	-		-	
Interest expenses	-		-	
Other borrowing costs	-		-	
Unwinding of discounts on financial assets	-		-	
Interest income	(87.172)		(3.202)	
Rent Shed	(15.668)			
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)	-		-	
		(102.414)		**9.615**
Operating profit before working capital changes		**(145.493)**		**(2,280.226)**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		206.099	
Trade receivables	(110.657)		5,024.116	
Other non-current financials assets	-		31.306	
Other current financials assets	-		(2.882)	
Long-term loans and advances	-		-	
Other current assets	(1.482)		(5.242)	
Other non-current assets	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	104.404		(1,186.197)	
Other non-current financials liabilities	-		-	
Other current financials liabilities	-		(1,682.234)	
Other current liabilities	0.553		(97.298)	
Other long-term liabilities	-		-	
Short-term provisions	-		(9.284)	
Long-term provisions	-			
		(7.182)		**2,278.383**
Cash generated from operations		**(152.675)**		**(1.843)**
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		**(152.675)**		**(1.843)**
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	-		-	
Purchase of Property, Plant and equipment	(0.165)		(0.561)	
Purchase of investments	-		-	
Share application money	-		-	
Sale of investments	-		-	
Loan to Employee and Other related parties	-		-	
Shed Rental	15.668			
Interest income	87.172		3.202	
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)		**102.676**		**2.641**
C. Cash flow from financing activities				
Proceeds from long-term borrowings	-		-	
Repayment of long-term borrowings	-		-	
Liquidation of Fixed Deposit	67.220			
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)		**67.220**		**-**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**17.221**		**0.799**
Cash and cash equivalents at the beginning of the year		3.288		2.782
Other Bank balances (Fixed Deposites)		258.573		320.244
Cash and cash equivalents at the end of the year		**279.082**		**323.824**

For and on behalf of the Board of Director

Nipun Goyal
(Managing Director)
DIN: 02853571

Date: 14th November, 2025
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 September 30, 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.



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
bhakooco@gmail.com

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

CA Rajat Goyal
Partner
M. No.: 564249
UDIN: 25564249BMKUKA1817

Place: Ludhiana
Date: 14/11/2025