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

February 13, 2024

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., Tuesday, February 13, 2024, inter alia, transacted the following businesses:

a) Considered and approved the Un-Audited Financial Results for the quarter and nine months ended December 31, 2023 along with the Limited Review Report thereon as received from the Statutory Auditors of the Company [M/s. Mahesh K Gupta & Associates, (FRN-029649N), Practicing Chartered Accountants, Chandigarh]. A copy of the said Results together with the Limited Review Report for the quarter and nine months ended on December 31, 2023 are enclosed herewith;
b) Taken note of cessation of CS **SALONI GARG** (Membership No.A33867) as Compliance Officer of the Company with effect from February 13, 2024;
c) Considered and appointed Ms. **CHARU SOBTI** (Membership No. A65809) as Compliance Officer of the Company with effect from February 13, 2024;
d) Taken note of the SDD Compliance of the Company. The Compliance Officer has reviewed the SDD software that has been implemented and made subsequent entries according to regulation 3(5) and/or Regulation 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015. The SDD Compliance certificate has been put before the Board.
e) considered & approved various other general businesses, as per the agenda of the said meeting.

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

The Board meeting commenced at 2:30 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: 2024.02.13 15:11:42 +05'30'

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

LS INDUSTRIES LIMITED

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

CIN : 51505HP1993PLC021724

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

STATEMENT OF UN-AUDITED FINANCIAI- RESULTS

(As per Regulation 33 of SEBI(LODR) Regulation ,2015, Schedule III of the Companies Act,2013 And IND-AS)

For the Quarter & Nine Months Ended 31st December, 2023

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Standalone)			Nine Months Ended (Standalone)		
		3 months ended of C.Y.	Preeceding 3 months ended of C.Y.	Corr. 3 months ended in P.Y.	Nine months ended C.Y.	Nine months ended P.Y.	Previous Financial Year ended
		31st December, 2023	30th September,2023	31st December, 2022	31st December, 2023	31st December, 2022	31st March,2023
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	**Income**						
	Revenue from operation	10.919	11.249	11.808	33.417	33.282	44.531
	Other income	0.136	5.099	0.893	5.659	2.887	7.960
	Total Income	**11.055**	**16.348**	**12.701**	**39.076**	**36.168**	**52.491**
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	-	-	0.275	-	0.275	0.275
	d) Employee Benefits Expenses	7.361	6.342	4.487	19.128	16.076	20.646
	e) Finance Costs	-	-	-	-	-	-
	f)Depreciation and amortisation expenses	-	-	-	-	-	25.528
	g) Other expenses	13.373	28.061	31.949	68.514	101.363	856.767
	Total expenses	**20.735**	**34.403**	**36.711**	**87.642**	**117.714**	**903.217**
3	**Profit/(Loss) from operation before exceptional items and tax (1-2)**	**(9.679)**	**(18.055)**	**(24.010)**	**(48.566)**	**(81.545)**	**(850.725)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Tax (3+4)**	**(9.679)**	**(18.055)**	**(24.010)**	**(48.566)**	**(81.545)**	**(850.725)**
6	**Tax Expenses : -**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	32.342
	Total tax expenses	-	-	-	-	-	32.342
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**(9.679)**	**(18.055)**	**(24.010)**	**(48.566)**	**(81.545)**	**(883.067)**
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)**	**(9.679)**	**(18.055)**	**(24.010)**	**(48.566)**	**(81.545)**	**(883.067)**
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**	**(9.679)**	**(18.055)**	**(24.010)**	**(48.566)**	**(81.545)**	**(883.067)**
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)**	**(9.679)**	**(18.055)**	**(24.010)**	**(48.566)**	**(81.545)**	**(883.067)**
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	-	-	-	-	-	(2,045.512)
19	Earnings per equity share (for continuing operation):						
	a) Basic	(0.001)	(0.002)	(0.010)	(0.006)	(0.010)	(0.104)
	b) Diluted	(0.001)	(0.002)	(0.010)	(0.006)	(0.010)	(0.104)
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	(0.001)	(0.002)	(0.010)	(0.006)	(0.010)	(0.104)
	b) Diluted	(0.001)	(0.002)	(0.010)	(0.006)	(0.010)	(0.104)

FOR LS INDUSTRIES LIMITED

Jeetendra Kumar Yadav

Jeetendra Kumar Yadav
(Director)
DIN:09184532

Date: February 13, 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).

Note for Un-Audited Financial Results

1. The above Un-Audited Financial Results of the company for the quarter and nine months ended 31th December, 2023 have been considered and reviewed by the Audit Committee and are approved by the Board of Directors at their respective Meeting held on 13th February, 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 and nine months ended 31th December, 2023 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 Ls Industries Limited
Jeetendra Kumar Yadav

L S Industries Limited

Jeetendra Kumar Yadav
(Director)
DIN:09184532
Date: February 13th, 2024
Place: Nalagarh, Himachal Pradesh

Mahesh K Gupta & Associates
CHARTERED ACCOUNTANTS
H. No. 149, 2nd Floor, Sector 18-A, Chandigarh-160018
Mobile : 9988465600
email : guptamahesh123@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS

Review Report to the board of directors of LS INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s **LS INDUSTRIES LIMITED** for the quarterly period ended 31 December'2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information 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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mahesh K Gupta & Associates,
Chartered Accountants

Date: 13.02.2024
Place: Chandigarh

Mahesh Kumar Gupta (FCA)
M No.- 079021
UDIN: 24079021BKFYMV5142

LS INDUSTRIES LIMITED

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF LS INDUSTRIES LIMITED AT THEIR MEETING HELD ON TUESDAY, FEBRUARY 13, 2024, AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT VILLAGE-BAIRSEN, P.O.-MANJHOLI, TEHSIL-NALAGARH, SOLAN, HIMACHAL PRADESH-174101, INDIA.

Approval of Unaudited Financial Results for the quarter and nine months ended December 31, 2023 along with the Limited Review Report:

"**RESOLVED THAT** the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023 prepared as per IND AS and placed before the Board be and is hereby approved and Mr. Jeetendra Kumar Yadav, (DIN-09184532) Director of the Company be and is hereby authorized to sign/ authenticate the same on behalf of the Board of the Company;

RESOLVED FURTHER THAT the Limited Review Report of the Auditors on the aforesaid Financial Results be and is hereby noted and taken on record;

RESOLVED FURTHER THAT the Company Secretary or any Director of the Company be and are hereby severally authorized to file the same with the Stock Exchanges with whom the Company has been listed and arrange to publish the same in the newspapers and to comply with other requirements of the Listing Regulations as may be required in this connection."

"Certified True Copy"
Thanking You,
For **LS Industries Limited**
Jeetendra Kumar Yadav.

LS Industries Limited

Jeetendra Kumar Yadav
Designation: Director
DIN: 09184532

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