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

Date: 14th November, 2026

To,
BSE Limited,
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Ref: Scrip Code: 514446

Sub: Outcome of Meeting of Board of Directors held today i.e. Saturday, 14th November, 2026, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulation").

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI Listing Regulation, we would like to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, 14th November, 2026, inter-alia, considered and approved the following business items:

1. **Unaudited (Standalone and Consolidated) Financial Results** of the Company for the quarter and half year ended on 30th September, 2026, along with the Limited Review Report issued by the Statutory Auditors thereon;

2. **Resignation of Ms. Richa Arora, Independent Director:**
   The Board took note of the resignation of Ms. Richa Arora (DIN:10774144), Independent Director of the Company, who has tendered her resignation from the Board of Directors with effect from 26.10.2026, due to personal reasons.
   The Board placed on record its sincere appreciation for the valuable guidance and contribution made by Ms. Richa Arora during her tenure as an Independent Director of the Company;

3. **Resignation of Ms. Tan Chiew Kek, Non-Executive Non-Independent Director:**
   The Board took note of the resignation of Ms. Tan Chiew Kek (DIN:10708967), Non-Executive Non-Independent Director of the Company, who has tendered her resignation from the Board of Directors with effect from 28.10.2026, due to personal and professional commitments.
   The Board placed on record its sincere appreciation for the valuable guidance and contribution made by Ms. Tan Chiew Kek, during her tenure as a Director of the Company;

4. Other business as per the agenda of the meeting.

The meeting of the Board of Directors of the Company commenced at 03:25 p.m. and concluded at 04:30 p.m.

This is for your information, record, and appropriate dissemination.

Thanking You,
Yours faithfully,

For LS Industries Limited

Name: Nipun Goyal
Designation: Managing Director
DIN-02853571

+91-97804-68362 +91-161-4677888
+91-98883-99778 +91-161-5127788

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 and half year ended September 30, 2026 ("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 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 specified under Section 143(10) of the Companies Act 2013 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.

BHAKOO & CO. CHARTERED ACCOUNTANTS FRN-022641N

bhakooco@gmail.com
www.bhakoo.com
132, 1st Floor, Green Field, Adj. Old DGFT Office, Ludhiana-141001.
35, Old Braham Kumaris Ashram Street, Jawahrke Road, Mansa-151505

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: 26564249MGJDAE3321

Place: Ludhiana
Date: 14/11/2026

LS INDUSTRIES LIMITED
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STANDALONE STATEMENT OF UNAUDITED FINANCIAL- RESULTS
(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, 2026

(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, 2026	30th June,2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March,2026
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	**Income**						
	Revenue from operation	336.398	126.971	117.971	463.369	117.971	423.244
	Other income	53.643	58.662	51.840	112.305	102.840	198.582
	Total Income	**390.041**	**185.633**	**169.811**	**575.673**	**220.811**	**621.826**
2	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	-
	b)Purchase of stock in trade	263.422	125.155		388.577		459.394
	c) Change in Inventory of finished goods, work in progress and stock-in-trade	-	-	115.851	-	115.851	(42.070)
	d) Employee Benefits Expenses	13.793	14.527	15.781	28.320	32.327	84.521
	e) Finance Costs	7.104	7.260	-	14.364	-	25.266
	f) Depreciation and amortisation expenses	1.311	5.802	0.218	7.113	0.427	51.201
	g) Other expenses	57.504	30.166	58.417	87.670	115.285	131.227
	Total expenses	**343.135**	**182.910**	**190.267**	**526.044**	**263.890**	**709.539**
3	**Profit/(Loss) from operation before exceptional items and tax (1-2)**	**46.906**	**2.723**	**(20.457)**	**49.629**	**(43.079)**	**(87.713)**
4	Exceptional Items	-	131.044	-	131.044	-	-
5	**Profit/(Loss) before Tax (3+4)**	**46.906**	**133.767**	**(20.457)**	**180.673**	**(43.079)**	**(87.713)**
6	**Tax Expenses : -**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	15.296
	Total tax expenses	-	-	-	-	-	15.296
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**46.906**	**133.767**	**(20.457)**	**180.673**	**(43.079)**	**(103.009)**
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)**	**46.906**	**133.767**	**(20.457)**	**180.673**	**(43.079)**	**(103.009)**
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**	**46.906**	**133.767**	**(20.457)**	**180.673**	**(43.079)**	**(103.009)**
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)**	**46.906**	**133.767**	**(20.457)**	**180.673**	**(43.079)**	**(103.009)**
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	0.006	0.016	(0.002)	0.021	(0.005)	(0.012)
	b) Diluted	0.006	0.016	(0.002)	0.021	(0.005)	(0.012)
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	0.006	0.016	(0.002)	0.021	(0.005)	(0.012)
	b) Diluted	0.006	0.016	(0.002)	0.021	(0.005)	(0.012)

For and on behalf of the Board of Directors

Nipun Goyal
(Managing Director)
DIN:09184532

Date: 14th November, 2026
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724
Regd. Office :- Village Bairsen P.O. Manjholi, Tehsil-Nalagarh, Solan, Himachal Pradesh-174101, India.
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NOTES TO UN-AUDITED FINANCIAL RESULTS

For the Quarter and Half Year Ended 30th September, 2026

1. The above Un-Audited Financial Results of the company for the quarter and half year ended 30th September, 2026 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, 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 half year ended 30th September, 2026 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).

For and on behalf of the Board of Directors

Nipun Goyal
(Managing Director)
DIN: 02853571

Date: 14th November, 2026
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
CIN : 51505HP1993PLC021724
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Standalone Unaudited Statement of Assets & Liabilities As at 30th September, 2026

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Non - Current Assets**		
	a) Property, Plant and Equipment	95.172	95.639
	b) Capital work-in-progress	27.764	27.764
	c) ROU Asset	22.595	273.129
	d) Financial Assets		
	-Investments	-	-
	-Loan	2,411.500	2,411.500
	-Lease Receivable	298.849	
	-Other Financial Assets	16.250	16.250
	e) Deferred Tax Assets	44.755	44.755
	f) Other Non Current Assets	-	
	g) Investment	39.000	-
		2,955.885	**2,869.036**
2	**Current Assets**		
	a) Inventories	42.070	42.070
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	1,422.363	1,288.919
	- Cash and cash equivalents	30.962	13.349
	- Bank balance other than Cash and cash equivalents	230.045	241.831
	- Loans	-	-
	-Lease Receivable	56.507	
	- Other Financial Assets	1.728	0.864
	c) Current Tax Assets (Net)	35.947	20.095
	d) Other Current Assets	59.715	85.481
		1,879.338	**1,692.609**
	TOTAL-ASSETS	**4,835.223**	**4,561.646**
B	**EQUITY & LIABILITIES**		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.187
	b) Other Equity	(4,358.578)	(4,539.251)
		4,129.609	**3,948.936**
	LIABILITIES		
1	**Non - Current Liabilities**		
	a) Financial Liabilities	-	-
	(i) Lease Liability	241.603	260.473
	b) Provisions	-	-
	c) Deferred tax laibilities (net)	-	-
	d) Other non-current liabilities	45.794	40.914
		287.397	**301.387**
2	**Current Liabilities**		
	a) Financial Liabilities		
	(i)'- Borrowings	-	-
	(ia) Lease liabilities	35.836	32.637
	(ii)'- Trade Payable	356.911	257.514
	(iii)'- Other Financial liabilities	-	-
	b) Other Current Liabilities	18.001	20.271
	c) Provisions	7.47	0.90
	d) Current Tax Liabilities (Net)	-	-
		418.216	**311.323**
	TOTAL - EQUITY AND LIABILITIES	**4,835.223**	**4,561.646**

For and on behalf of the Board of Director

Nipun Goyal
(Managing Director)
DIN:02853571

Date: 14th November, 2026
Place: Nalagarh, Himachal Pradesh

LS INDUSTRIES LIMITED
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Cash Flow Statement as at 30th September, 2026

(Amount Rs. In Lakh)

Particulars	As at 30.09.2026 Un-Audited		As at 30.09.2025 Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		**46.906**		**(43.079)**
Adjustments for :				
Depreciation and amortisation	0.235		0.427	
Lease hold land amortisation	1.076		-	
Loss/Profit on sale of fixed assets	-		-	
Interest expenses (Non- cash)	7.069		-	
Other borrowing costs	-		-	
Unwinding of discounts on financial assets	-		-	
Interest income on deposits	(44.725)		(87.172)	
Interest income on deposits (Non-Cash)	(8.917)			
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)	-		-	
		(45.263)		**(102.413)**
Operating profit before working capital changes		**1.643**		**(145.492)**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	-		-	
Trade receivables	(134.521)		(110.657)	
Other non-current financials assets	-		-	
Other current financials assets	(2.167)		-	
Long-term loans and advances	-		-	
Other current assets	(3.852)		(1.482)	
Other non-current assets	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	98.301		104.404	
Other non-current financials liabilities	5.880		-	
Other current financials liabilities			-	
Other current liabilities	(0.903)		0.553	
Other long-term liabilities	-		-	
Short-term provisions	6.469		-	
Long-term provisions	-		-	
		(30.794)		**(7.182)**
Cash generated from operations		**(29.152)**		**(152.674)**
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		**(29.152)**		**(152.674)**
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)	
Purchase of investments	-		-	
Share application money	-		-	
Sale of investments	-		-	
Shed Income			15.668	
Loan to Employee and Other related parties	-		-	
Interest income on deposits	44.725		87.173	
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)		**44.725**		**102.676**
C. Cash flow from financing activities				
Proceeds from long-term borrowings	21.750		-	
Repayment of long-term borrowings	(15.000)		-	
Net increase in working capital borrowings	-		-	
Liquidation of Fixed deposits			67.220	
Other borrowing costs	-		-	
Dividends paid	-		-	
Corporate dividend tax	-		-	
Net cash flow from / (used in) financing activities (C)		**6.750**		**67.220**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**22.324**		**17.222**
Cash and cash equivalents at the beginning of the year		8.639		3.288
Cash and cash equivalents at the end of the year		**30.962**		**20.510**

For and on behalf of the Board of Director

Nipun Goyal
(Managing Director)
DIN: 02853571

Date: 14th November, 2026
Place: Nalagarh, Himachal Pradesh

+91-97804-68362 +91-161-4677888
+91-98883-99778 +91-161-5127788

BHAKOO & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Quarterly and Half Yearly Consolidated 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 Consolidated Financial Results of **LS Industries Limited** ('the Holding Company') and its Subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Holding 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 Holding Company's Management and has been approved by the Holding 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.

4. The Statement includes the results of the following entities:

S. No.	Name of the Entity	Relationship
1.	LS Industries Limited	Parent
2.	Robochef Agritech Private Limited	Subsidiary

BHAKOO & CO. CHARTERED ACCOUNTANTS FRN-022041N

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

5. 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: 26564249UXJNJX2871

Place: Ludhiana
Date: 14/11/2026

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, 2026

(Rs. In Lakhs Except EPS)

S. No.	Particulars	Quarter Ended (Consolidated)			Half Yearly Ended (Consolidated)		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, 2026	30th June,2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March,2026
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	**Income**						
	Revenue from operation	336.398	126.971	117.971	463.369	117.971	423.244
	Other income	53.353	58.375	51.840	111.728	102.840	198.582
	Total Income	**389.751**	**185.346**	**169.811**	**575.097**	**220.811**	**621.826**
2	**Expenses**						
	a) Cost of materials consumed	-	-	-	-	-	-
	b)Purchase of stock in trade	263.894	125.155		389.049		459.394
	c) Change in Inventory of finished goods, work in progress and stock-in-trade	(0.471)	-	115.851	(0.471)	115.851	(42.070)
	d) Employee Benefits Expenses	14.093	14.527	15.781	28.620	32.327	84.521
	e) Finance Costs	7.175	7.307	-	14.482	-	25.266
	f) Depreciation and amortisation expenses	2.414	5.812	0.218	8.226	0.427	51.201
	g) Other expenses	58.643	31.291	58.417	89.934	115.285	131.227
	Total expenses	**345.748**	**184.092**	**190.267**	**529.840**	**263.890**	**709.539**
3	**Profit/(Loss) from operation before exceptional items and tax (1-2)**	**44.003**	**1.254**	**(20.457)**	**45.256**	**(43.079)**	**(87.713)**
4	Exceptional Items	-	131.044	-	131.044	-	-
5	**Profit/(Loss) before Tax (3+4)**	**44.003**	**132.298**	**(20.457)**	**176.300**	**(43.079)**	**(87.713)**
6	**Tax Expenses : -**						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	15.296
	Total tax expenses	-	-	-	-	-	15.296
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**44.003**	**132.298**	**(20.457)**	**176.300**	**(43.079)**	**(103.009)**
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)**	**44.003**	**132.298**	**(20.457)**	**176.300**	**(43.079)**	**(103.009)**
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**	**44.003**	**132.298**	**(20.457)**	**176.300**	**(43.079)**	**(103.009)**
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)**	**44.003**	**132.298**	**(20.457)**	**176.300**	**(43.079)**	**(103.009)**
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	0.005	0.016	(0.002)	0.021	(0.005)	(0.012)
	b) Diluted	0.005	0.016	(0.002)	0.021	(0.005)	(0.012)
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	0.005	0.016	(0.002)	0.021	(0.005)	(0.012)
	b) Diluted	0.005	0.016	(0.002)	0.021	(0.005)	(0.012)

For and on behalf of the Board of Directors

Nipun Goyal
(Managing Director)
DIN:09184532

Date: 14th November, 2026
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).

NOTES TO UN-AUDITED FINANCIAL RESULTS

For the Quarter and Half Year Ended 30th September, 2026

1. The above Un-Audited Consolidated Financial Results of the Group relates to LS Industries Limited ("Holding Company" and its subsidiary Robochef Agritech Private Limited for the quarter and half year ended 30th September, 2026 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, 2026 at registered office.

2. The Statutory Auditors of the Company have carried out Limited Review of the above Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026 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 Holding Company is engaged in business of 'General Trade' 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. LS Industries Limited (Holding Co.) acquired Robochef Agritech Private Limited (Subsidiary Co.) on April 06, 2026. Accordingly, the consolidated financial results for the quarter ended June 30, 2026, include the performance of the acquired subsidiary from the date of acquisition. The comparative figures for the previous periods represent standalone financials of the Holding Company and are, therefore, not directly comparable.

6. 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).

For and on behalf of the Board of Directors

Nipun Goyal
(Managing Director)
DIN: 02853571

Date: 14th November, 2026
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- +91-8427000087, Email- lsindustries93@gmail.com, (www.lsindustrieslimited.com).

Consolidated Unaudited Statement of Assets & Liabilities As at 30th September, 2026

(Amount Rs. In Lakh)

S. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Non - Current Assets**		
	a) Property, Plant and Equipment	95.407	95.639
	b) Intangible Assets	4.722	
	c) Capital work-in-progress	95.954	27.764
	d) ROU Asset	23.671	273.129
	e) Financial Assets		
	-Investments	-	-
	-Loan	2,400.000	2,411.500
	-Lease Receivable	314.150	
	-Other Financial Assets	16.250	16.250
	f) Deferred Tax Assets	44.745	44.755
	g) Other Non Current Assets	-	
	h) Investment	-	-
		2,994.899	**2,869.036**
2	**Current Assets**		
	a) Inventories	42.070	42.070
	b) Financial Assets		
	- Investments	-	-
	- Trade Receivables	1,287.842	1,288.919
	- Cash and cash equivalents	10.215	13.349
	- Bank balance other than Cash and cash equivalents	228.877	241.831
	- Loans	-	-
	-Lease Receivable	54.039	
	- Other Financial Assets	0.728	0.864
	c) Current Tax Assets (Net)	28.020	20.095
	d) Other Current Assets	63.636	85.481
		1,715.428	**1,692.609**
	TOTAL-ASSETS	**4,710.327**	**4,561.646**
B	**EQUITY & LIABILITIES**		
	EQUITY		
	a) Equity Share Capital	8,488.187	8,488.187
	b) Other Equity	(4,406.953)	(4,539.251)
		4,081.234	**3,948.936**
	Non Controlling Interest	**0.085**	-
	Total Equity	**4,081.319**	**3,948.936**
	LIABILITIES		
1	**Non - Current Liabilities**		
	a) Financial Liabilities	-	-
	(i) Lease Liability	251.154	260.473
	(ii) Non Current Loan	21.250	
	b) Provisions	-	-
	c) Deferred tax laibilities (net)	-	-
	d) Other non-current liabilities	39.914	40.914
		312.318	**301.387**
2	**Current Liabilities**		
	a) Financial Liabilities		
	(i)'- Borrowings	-	-
	(ia) Lease liabilities	34.217	32.637
	(ii)'- Trade Payable	258.965	257.514
	(iii)'- Other Financial liabilities	-	-
	b) Other Current Liabilities	22.508	20.271
	c) Provisions	1.00	0.90
	d) Current Tax Liabilities (Net)	-	-
		316.690	**311.323**
	TOTAL - EQUITY AND LIABILITIES	**4,710.327**	**4,561.646**

For and on behalf of the Board of Director

Nipun Goyal
(Managing Director)
DIN:02853571

Date: 14th November, 2026
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).

Cash Flow Statement as at 30th September, 2026

(Amount Rs. In Lakh)

Particulars	As at 30.09.2026 Un-Audited		As at 30.09.2025 Un-Audited	
A. Cash flow from operating activities				
Profit before extraordinary items and tax		**44.004**		**(43.079)**
Adjustments for :				
Depreciation and amortisation	1.338		0.427	
Lease hold land amortisation	1.076			
Loss/Profit on sale of fixed assets				
Interest expenses (Non- cash)	7.069			
Other borrowing costs				
Unwinding of discounts on financial assets				
Interest income on deposits	(44.436)		(87.172)	
Interest income on deposits (Non-Cash)	(8.917)			
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)				
		(43.870)		**(102.413)**
Operating profit before working capital changes		**0.134**		**(145.492)**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(0.471)			
Trade receivables	(134.521)		(110.657)	
Other non-current financials assets	(1.590)			
Other current financials assets	(2.167)			
Long-term loans and advances				
Other current assets	(4.877)		(1.482)	
Other non-current assets				
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	98.301		104.404	
Other non-current financials liabilities	5.880			
Other current financials liabilities				
Other current liabilities	2.660		0.553	
Other long-term liabilities				
Short-term provisions	7.219			
Long-term provisions			-	
		(29.567)		**(7.182)**
Cash generated from operations		**(29.433)**		**(152.674)**
Income taxes paid		-		-
Net cash flow (used) / from operating activities (A)		**(29.433)**		**(152.674)**
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)	
Purchase of investments	-			
Share application money	-			
Sale of investments	-			
Loan to Employee and Other related parties	-			
Shed Rental	-		15.668	
Interest income on deposits	44.436		87.173	
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)		**44.436**		**102.676**
C. Cash flow from financing activities				
Proceeds from long-term borrowings	21.750		-	
Repayment of long-term borrowings	(15.000)		-	
Net increase in Borrowings	0.247		-	
Liquidation of fixed deposits			67.220	
Interest expenses			-	
Other borrowing costs			-	
Dividends paid			-	
Corporate dividend tax			-	
Net cash flow from / (used in) financing activities (C)		**6.997**		**67.220**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**21.999**		**17.222**
Cash and cash equivalents at the beginning of the year		10.215		3.288
Cash and cash equivalents at the end of the year		**32.214**		**20.510**

For and on behalf of the Board of Director

Nipun Goyal
(Managing Director)
DIN: 02853571

Date: 14th November, 2026
Place: Nalagarh, Himachal Pradesh