



**GMCA & Co.**

Chartered Accountants

To,  
The Board of Directors,  
**Lesha Industries Limited**  
Ahmedabad

We have reviewed the accompanying statement of Unaudited Financial Results (the statement) of **M/s Lesha Industries Limited** ("the Company") for the first quarter ended 30<sup>th</sup> June, 2018 attached herewith being submitted by company to the stock exchanges viz. BSE pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Discloser Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

The preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accountant Standard 34 "Interim Financial Reporting" (IND-AS 34), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 & SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 is the responsibility of the Company's management and has been approved the by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the standard on review engagement (SRE) 2410, Review Financial Information performed Auditor of Entity, issued by the institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data 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 standalone financial results, prepared in accordance with applicable Indian Accounting standards (Ind AS) prescribed under section 133 of the companies act, 2013 read with relevant rules issued thereunder 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 read with SEBI circular





**GMCA & Co.**

Chartered Accountants

number CIR/CFD/FAC/62/2016 Dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed or that contains any material misstatement.

**For, GMCA & CO.**

Chartered Accountants

FRN: 109850W



  
**CA. Amin G. Shaikh**

Partner

Membership No: 108894

Place: Ahmedabad

Date: 13<sup>th</sup> August, 2018

## LESHA INDUSTRIES LIMITED

Registered Office: 7th Floor, Ashoka Chambers, Mithakhali Six Road, Ahmedabad 380 006.

CIN : L27100GJ1992PLC018607

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2018.**

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended			Year Ended	
		30/06/2018	31/03/2018	30/06/2017	31/03/2018	
		Unaudited	Audited	Unaudited	Unaudited	Audited
1	<b>Income from Operations</b>					
	(a) Revenue from operations	0.00	94.11	616.66	1337.20	
	(b) Other Income	0.80	0.72	1.37	2.44	
	<b>Total Income</b>	<b>0.80</b>	<b>94.83</b>	<b>618.03</b>	<b>1339.64</b>	
2	<b>Expenses</b>					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	
	(b) Purchase of stock-in-trade	0.00	93.90	615.32	1332.10	
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	-0.25	1.70	
	(d) Employee benefits expense	0.51	1.19	0.62	3.68	
	(e) Finance Cost	0.00	0.02	0.00	0.03	
	(f) Depreciation and amortisation expense	0.41	0.41	0.41	1.67	
	(g) Other expenses	5.91	2.51	6.50	14.94	
	<b>Total Expenses</b>	<b>6.83</b>	<b>98.03</b>	<b>622.60</b>	<b>1354.12</b>	
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>-6.03</b>	<b>-3.20</b>	<b>-4.57</b>	<b>-14.48</b>	
4	Exceptional Items	0.00	0.00	0.00	0.00	
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>-6.03</b>	<b>-3.20</b>	<b>-4.57</b>	<b>-14.48</b>	
6	<b>Tax Expense</b>					
	(a) Current tax	0.00	0.00	0.00	0.00	
	(b) Deferred tax	0.00	0.00	0.00	0.00	
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
7	<b>Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>-6.03</b>	<b>-3.20</b>	<b>-4.57</b>	<b>-14.48</b>	
8	Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	
9	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	
10	<b>Profit (Loss) from discontinuing operations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
11	<b>Other Comprehensive Income</b>					
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	
	<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
12	<b>Total Comprehensive Income for the period</b>	<b>-6.03</b>	<b>-3.20</b>	<b>-4.57</b>	<b>-14.48</b>	
13	Paid-up equity share capital (Face value of Rs 10/- each)	113.20	113.20	113.20	113.20	
14	<b>Earnings Per Share (before exceptional items) (not annualised):</b>					
	(a) Basic	-0.53	-0.28	-0.40	-1.28	
	(b) Diluted	-0.53	-0.28	-0.40	-1.28	
15	<b>Earnings Per Share (after exceptional items) (not annualised):</b>					
	(a) Basic	-0.53	-0.28	-0.40	-1.28	
	(b) Diluted	-0.53	-0.28	-0.40	-1.28	

**Notes:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on August 13, 2018. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended June 30, 2018.

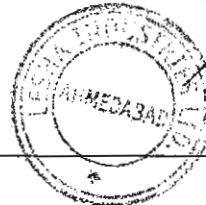
2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. Company operates in trading of shares & securities, steel and information technology activities.

Date : 13/08/2018  
Place : Ahmedabad

For, LESHA INDUSTRIES LIMITED

*Shalin A Shah*  
SHALIN A SHAH  
DIRECTOR  
DIN : 00297447



# LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed				
Particulars	Quarter Ended			Year ended
	30/06/2018	31/03/2018	30/06/2017	31/03/2018
	Unaudited	Audited	Unaudited	Audited
<b>1. Segment Revenue</b>				
(a) Steel Trading	0.00	94.11	614.43	1332.64
(b) Shares/Commodity Trading	0.00	0.00	2.23	4.56
(c) Trading of Goods	0.00	0.00	0.00	0.00
(d) Others	0.00	0.00	0.00	0.00
<b>Total</b>				
<b>Less: Inter Segment Revenue</b>				
<b>Net sales/Income From Operations</b>	<b>0.00</b>	<b>94.11</b>	<b>616.66</b>	<b>1337.20</b>
<b>2. Segment Results</b>				
(a) Steel Trading	0.00	0.20	1.31	2.74
(b) Shares/Commodity Trading	0.00	0.00	0.27	0.66
(c) Trading of Goods	0.00	0.00	0.00	0.00
(d) Others	0.80	0.72	1.38	2.44
<b>Total</b>				
Less: (i) Other Un-allocable Expenditure net off	-6.83	-4.12	-7.53	-20.32
<b>Total Profit Before Tax</b>	<b>-6.03</b>	<b>-3.20</b>	<b>-4.57</b>	<b>-14.48</b>
<b>3. Capital Employed</b> (Segment assets – Segment Liabilities)				
(a) Steel Operation	648.42	648.42	660.03	648.42
(b) Shares Operation	2.97	2.97	2.72	2.97
(c) Trading of Goods	0.00	0.00	0.00	0.00
(d) Other Unallocable	133.65	139.68	138.24	139.68
<b>Total</b>	<b>785.04</b>	<b>791.07</b>	<b>800.99</b>	<b>791.07</b>

