



# GMCA & Co.

Chartered Accountants

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## Review Report

To,  
Board of Directors  
Lesha Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **Lesha Industries Limited** for the period ended **31<sup>st</sup> December, 2015**. 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) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants 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 thus provides less assurance than an audit. 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 accounting standards 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, G M C A & Co.  
Chartered Accountants  
FRN: 109850W

CA Amin G. Shaikh  
Partner  
Membership No. 108894

Date: 16<sup>th</sup> January, 2016  
Place : Ahmedabad

# LESJA INDUSTRIES LIMITED

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

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2015.

Part I		(Rs. in Lacs except per share data)					
	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31/03/2015
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Income from Operations	114.45	39.81	107.67	650.57	149.18	702.35
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income from Operations (net)	114.45	39.81	107.67	650.57	149.18	702.35
2	Expenses						
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	114.02	38.37	65.47	311.98	863.50	1040.48
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.08	0.77	41.39	335.53	-713.08	-337.48
	(d) Employee benefits expense	0.47	0.46	0.36	1.39	1.84	2.29
	(e) Depreciation and amortisation expense	0.70	0.71	-8.14	2.30	2.68	4.23
	(f) Other expenses	3.05	3.49	3.50	11.91	8.35	11.31
	Total Expenses	118.32	43.80	102.58	663.11	163.29	720.83
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	-3.87	-3.99	5.09	-12.54	-14.11	-18.48
4	Other Income	0.3	0.03	0.75	0.33	0.8	0.80
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)	-3.57	-3.96	5.84	-12.21	-13.31	-17.68
6	Finance Costs	0.00	0.00	0	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	-3.57	-3.96	5.84	-12.21	-13.31	-17.68
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7-8)	-3.57	-3.96	5.84	-12.21	-13.31	-17.68
10	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) from ordinary after tax (9-10)	-3.57	-3.96	5.84	-12.21	-13.31	-17.68
12	Extraordinary items (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period (11-12)	-3.57	-3.96	5.84	-12.21	-13.31	-17.68
14	Share of Profit / ( Loss ) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
15	Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / ( Loss ) after taxes , minority interest and share of profit / ( loss ) of associates ( 13 + 14 + 15 )*	-3.57	-3.96	5.84	-12.21	-13.31	-17.68
17	Paid-up equity share capital (Face value of ` 10/- each)	943.36	943.36	943.36	943.36	943.36	943.36
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,166.14
19.i	Earnings Per Share (before extraordinary items) (not annualised):						
	(a) Basic	-0.04	-0.04	0.06	-0.13	-0.14	-0.19
	(b) Diluted	-0.04	-0.04	0.06	-0.13	-0.14	-0.19
19.ii	Earnings Per Share (after extraordinary items) (not annualised):						
	(a) Basic	-0.04	-0.04	0.06	-0.13	-0.14	-0.19
	(b) Diluted	-0.04	-0.04	0.06	-0.13	-0.14	-0.19

### Notes:

- The above unaudited financial results (Provisional) was reviewed by the Audit Committee and approved By the Board of Directors at their meeting held on Saturday 16th January 2016 .
- The Statutory Auditors have carried out a limited review of the financial results for the quarter ended 31 December , 2015
- Company operates in trading of shares & securities, steel and information technology activities.

For, LESJA INDUSTRIES LIMITED

Date : 16/01/2016  
Place : Ahmedabad



SHALIN A SHAH  
MANAGING DIRECTOR

**Unaudited Segment - Wise Revenue , Results and Capital Employed**

(Rs. In Lacs)

Particulars	Quarter Ended			Nine Month Ended		Year ended
	31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31.03.15
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	( Audited )
<b>1. Segment Revenue</b>						
(a) Steel Trading	111.81	35.9	55.49	304.82	88.5	254.42
(b) Shares/Commodity Trading	2.64	3.91	9.86	10.09	18.36	30.46
(c) Trading of Electronic Goods	0.00	0.00	42.32	335.66	42.32	417.47
(d) Others	0.00	0.00	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>114.45</b>	<b>39.81</b>	<b>107.67</b>	<b>650.57</b>	<b>149.18</b>	<b>702.35</b>
<b>2. Segment Results</b>						
(a) Steel Trading	0.22	0.08	0.15	1.55	0.36	0.80
(b) Shares/Commodity Trading	0.13	0.59	0.52	0.88	-1.74	-1.81
(c) Trading of Electronic Goods	0.00	0	0.14	0.63	0.14	0.36
(d) Others	0.30	0.03	0.75	0.34	0.80	0.80
<b>Total</b>						
<b>Less: (i) Other Un-allocable Expenditure net off</b>	<b>-4.22</b>	<b>-4.66</b>	<b>4.28</b>	<b>-15.61</b>	<b>-12.87</b>	<b>-17.83</b>
<b>Total Profit Before Tax</b>	<b>-3.57</b>	<b>-3.96</b>	<b>5.84</b>	<b>-12.21</b>	<b>-13.31</b>	<b>-17.68</b>
<b>3. Capital Employed</b> (Segment assets – Segment Liabilities)						
(a) Steel Operation	1269.53	1269.3	1253.46	1269.53	1253.46	1217.95
(b) Shares Operation	2.44	2.43	3.36	2.44	3.36	0.32
(c) Trading of Electronic Goods	1.45	1.45	711.41	1.45	711.41	334.98
(d) Other Unallocable	823.87	827.68	145.65	823.87	145.65	556.25
<b>Total</b>	<b>2097.29</b>	<b>2100.86</b>	<b>2113.88</b>	<b>2097.29</b>	<b>2113.88</b>	<b>2109.50</b>

