



GMCA & Co.

Chartered Accountants

Limited Review Report for the Quarter Ended 30th June, 2019

To,
The Board of Directors,
Lesha Industries Limited
Ahmedabad

We have reviewed the accompanying statement of Standalone Unaudited financial results of Lesha Industries Limited for the Quarter ended 30th June, 2019, being submitted by the Company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" [Ind AS 34], prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

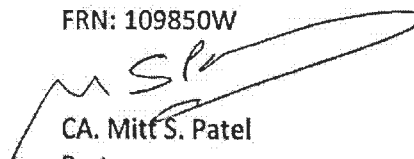
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Ahmedabad
Date: 8th August, 2019

For, GMCA & CO.
Chartered Accountants
FRN: 109850W


CA. Mitt S. Patel
Partner
Membership No: 163940

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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, 2019.

(Rs. in Lacs except per share data)


Particulars	Quarter Ended			Year Ended	
	30/06/2019	31/03/2019	30/06/2018	31/03/2019	
	Unaudited	Audited	Unaudited	Unaudited	Audited
1	Income from Operations				
	(a) Revenue from operations	139.55	97.55	0.00	97.55
	(b) Other Income	0.51	0.36	0.80	1.82
	Total Income	140.06	97.91	0.80	99.37
2	Expenses				
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	119.89	87.71	0.00	87.71
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	2.45	1.11	0.51	3.62
	(e) Finance Cost	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.44	0.41	0.41	1.66
	(g) Other expenses	8.04	2.43	5.91	13.73
	Total Expenses	130.82	91.66	6.83	106.72
3	Profit/(loss) before exceptional items and tax (1-2)	9.24	6.25	-6.03	-7.35
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	9.24	6.25	-6.03	-7.35
6	Tax Expense				
	(a) Current tax	0.00	0.00	0.00	0.00
	(b) Deferred tax	0.00	0.00	0.00	0.00
	Total Tax Expenses	0.00	0.00	0.00	0.00
7	Profit / (Loss) for the period from continuing operations (5-6)	9.24	6.25	-6.03	-7.35
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	Profit (Loss) from discontinuing operations (after tax)(8-9)	0.00	0.00	0.00	0.00
11	Other Comprehensive Income				
	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
	Other Comprehensive Income for the period	0.00	0.00	0.00	0.00
12	Total Comprehensive Income for the period	9.24	6.25	-6.03	-7.35
13	Paid-up equity share capital (Face value of Rs 1/- each)	113.20	113.20	113.20	113.20
14	Other Equity				670.51
	Earnings Per Share (before exceptional items) (not annualised):				
15	(a) Basic	0.08	0.55	-0.53	-0.65
	(b) Diluted	0.08	0.55	-0.53	-0.65
	Earnings Per Share (after exceptional items) (not annualised):				
16	(a) Basic	0.08	0.55	-0.53	-0.65
	(b) Diluted	0.08	0.55	-0.53	-0.65

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 08, 2019. 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, 2019.
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, Chemical and information technology activities.
4. Pursuant to Stock Split of Equity Shares of face value of Rs. 10/- (Rupees Ten only) each fully paid up into 10 (Ten) equity shares of face value of Re. 1/- (Rupee One only) each fully paid up, the current paid up capital of the Company (no. of shares) is 11320370 equity shares of face value of Re. 1/- each and the new ISIN No. of the Company is INE050L01048 w.e.f. Record Date i.e. April 12, 2019.

Date : 08/08/2019
Place : Ahmedabad

For, LESHA INDUSTRIES LIMITED


ASHOK C. SHAH
 MANAGING DIRECTOR
 DIN : 02467830



LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed				(Rs. In Lacs)
Particulars	Quarter Ended			Year ended
	30/06/2019	31/03/2019	30/06/2018	31/03/2019
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(a) Steel Trading	0.00	28.14	0.00	28.14
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	139.55	69.41	0.00	69.41
(d) Others	0.00	0.00	0.00	0.00
Total				
Less: Inter Segment Revenue				
Net sales/Income From Operations	139.55	97.55	0.00	97.55
2. Segment Results				
(a) Steel Trading	0.00	0.07	0.00	0.07
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	19.66	9.77	0.00	9.77
(d) Others	0.51	0.36	0.80	1.82
Total				
Less: (i) Other Un-allocable Expenditure net off	-10.93	-3.95	-6.83	-19.01
Total Profit Before Tax	9.24	6.25	-6.03	-7.35
3. Capital Employed (Segment assets – Segment Liabilities)				
(a) Steel Operation	705.91	705.91	648.42	705.91
(b) Shares Operation	2.97	2.97	2.97	2.97
(c) Trading of Goods	38.27	5.83	0.00	5.83
(d) Other Unallocable	27.33	69.01	133.65	69.01
Total	774.48	783.72	785.04	783.72

B. S. W. S.

