



# GMCA & Co.

## Chartered Accountants

Office : 101, "PARISHRAM", 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Road, Navarangpura, Ahmedabad-380 009. Ph. 079-40037372, E-mail : gmca1973@gmail.com • www.gmca.co.inc

To,  
The Board of Directors  
Leshia Industries Limited

1. We have audited the accompanying Statement of Annual Standalone Ind AS Financial Results of Leshia Industries Limited ('the Company') for the year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016.
2. This Statement is the responsibility of the Company's management and approved by the Board of Directors. This Statement has been prepared on the basis of the annual Ind AS financial statements. Our responsibility is to express an opinion on this Statement, based on our audit of such annual Ind AS financial statements, which have been prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereon and other accounting principles generally accepted in India.
3. We conducted our audit of the Statement in accordance with the Standards on Auditing issued by the Institute of the Chartered Accountants of the India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management.

We believe that the audit evidences obtained by us are sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016; and





# G M C A & Co.

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- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other Accounting Principles generally accepted in India of the Net Loss (including other comprehensive income) and other financial information of the Company for the year ended March 31, 2019.
5. The statement includes the results for the Quarter ended March 31, 2019, being the balancing figure between audited figures in respects of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Ahmedabad  
Date: 15.05.2019

For, G M C A & Co.  
Chartered Accountants  
FRN: 109850W



  
CA. Amin G. Shaikh  
Partner  
Membership No. 108894



## LESHA INDUSTRIES LIMITED

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

CIN : L27100GJ1992PLC018607

### AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED MARCH 31, 2019.

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended			Year Ended	
		31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
	(a) Revenue from operations	97.55	0.00	94.11	97.55	1337.20
	(b) Other Income	0.36	0.23	0.72	1.82	2.44
	<b>Total Income</b>	<b>97.91</b>	<b>0.23</b>	<b>94.83</b>	<b>99.37</b>	<b>1339.64</b>
2	<b>Expenses</b>					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	87.71	0.00	93.90	87.71	1332.10
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	1.70
	(d) Employee benefits expense	1.11	1.14	1.19	3.62	3.68
	(e) Finance Cost	0.00	0.00	0.02	0.00	0.03
	(f) Depreciation and amortisation expense	0.41	0.41	0.41	1.66	1.67
	(g) Other expenses	2.43	2.79	2.51	13.73	14.94
	<b>Total Expenses</b>	<b>91.66</b>	<b>4.34</b>	<b>98.03</b>	<b>106.72</b>	<b>1354.12</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>6.25</b>	<b>-4.11</b>	<b>-3.20</b>	<b>-7.35</b>	<b>-14.48</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>6.25</b>	<b>-4.11</b>	<b>-3.20</b>	<b>-7.35</b>	<b>-14.48</b>
6	<b>Tax Expense</b>					
	(a) Current tax	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax	0.00	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>	<b>0.00</b>
7	<b>Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>6.25</b>	<b>-4.11</b>	<b>-3.20</b>	<b>-7.35</b>	<b>-14.48</b>
8	Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of discontinuing operations	0.00	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>	<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	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	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	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	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>	<b>0.00</b>
12	<b>Total Comprehensive Income for the period</b>	<b>6.25</b>	<b>-4.11</b>	<b>-3.20</b>	<b>-7.35</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	113.20
14	Other Equity				670.51	677.87
15	<b>Earnings Per Share (before exceptional items) (not annualised):</b>					
	(a) Basic	0.55	-0.36	-0.28	-0.65	-1.28
	(b) Diluted	0.55	-0.36	-0.28	-0.65	-1.28
16	<b>Earnings Per Share (after exceptional items) (not annualised):</b>					
	(a) Basic	0.55	-0.36	-0.28	-0.65	-1.28
	(b) Diluted	0.55	-0.36	-0.28	-0.65	-1.28

**Notes:**

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 15, 2019. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 2019.
- 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.
- Company operates in trading of shares & securities, steel, Chemical and information technology activities.
- 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.

For, LESHA INDUSTRIES LIMITED

*Ashok C. Shah*

ASHOK C. SHAH  
MANAGING DIRECTOR  
DIN : 02467830



Date : 15/05/2019  
Place : Ahmedabad

<b>LESHA INDUSTRIES LIMITED</b>		
<b>STATEMENT OF ASSETS AND LIABILITIES</b>		
<b>(Rs.in Lacs)</b>		
<b>Particulars</b>	<b>As at 31/03/2019</b>	<b>As at 31/03/2018</b>
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
(a) Property , Plant and Equipment	739.29	740.95
(b) Other Intangible assets		
(c) Capital work in progress		
(d) Intangible assets under development		
(e) <b>Financial Assets :</b>		
(i) Investments	80.00	-
(ii) Deferred tax assets (Net)		
(iii) Loans	123.68	124.18
(f) Other non-current assets		
<b>Sub-total - Non-current Assets</b>	<b>942.97</b>	<b>865.13</b>
<b>2 Current Assets</b>		
(a) Inventories	2.98	2.98
(b) <b>Financial Assets :</b>		
(i) Investments		
(ii) Trade Receivables	67.05	20.99
(iii) Cash and Cash Equivalents	8.25	6.48
(iv) Loans	40.55	166.00
(c) Other current assets	11.19	11.73
<b>Sub-total - Current Assets</b>	<b>130.02</b>	<b>208.18</b>
<b>TOTAL - ASSETS</b>	<b>1,072.99</b>	<b>1,073.31</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
(a) Share Capital	113.20	113.20
(b) Other Equity	670.51	677.87
<b>Sub-total - Equity</b>	<b>783.72</b>	<b>791.07</b>
<b>1 Liabilities</b>		
<b>Non-current Liabilities</b>		
(a) <b>Financial Liabilities :</b>		
(i) Borrowings	15.03	15.03
(b) Deferred Tax Liabilities (Net)	30.45	30.45
(c) Provisions		
(d) Other Non - Current Liabilities		
<b>Sub-total - Non-current liabilities</b>	<b>45.48</b>	<b>45.48</b>
<b>2 Current Liabilities</b>		
(a) <b>Financial Liabilities :</b>		
(i) Borrowings	197.87	173.80
(ii) Trade Payables	40.02	57.42
(iii) Other Financial Liabilities	5.90	5.54
(b) Provisions		
(c) Other Current Liabilities		
<b>Sub-total - Current Liabilities</b>	<b>243.79</b>	<b>236.76</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,072.99</b>	<b>1,073.31</b>

Ashok Chah



# LESHA INDUSTRIES LIMITED

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

(Rs. In Lacs)

Particulars	Quarter Ended			Year ended	
	31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Segment Revenue</b>					
(a) Steel Trading	28.14	0.00	94.11	28.14	1332.64
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	4.56
(c) Trading of Goods	69.41	0.00	0.00	69.41	0.00
(d) Others	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>97.55</b>	<b>0.00</b>	<b>94.11</b>	<b>97.55</b>	<b>1337.20</b>
<b>2. Segment Results</b>					
(a) Steel Trading	0.07	0.00	0.20	0.07	2.74
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.66
(c) Trading of Goods	9.77	0.00	0.00	9.77	0.00
(d) Others	0.36	0.23	0.72	1.82	2.44
<b>Total</b>					
<b>Less: (i) Other Un-allocable Expenditure net off</b>	<b>-3.95</b>	<b>-4.34</b>	<b>-4.12</b>	<b>-19.01</b>	<b>-20.32</b>
<b>Total Profit Before Tax</b>	<b>6.25</b>	<b>-4.11</b>	<b>-3.20</b>	<b>-7.35</b>	<b>-14.48</b>
<b>3. Capital Employed</b> (Segment assets – Segment Liabilities)					
(a) Steel Operation	705.91	648.42	648.42	705.91	648.42
(b) Shares Operation	2.97	2.96	2.97	2.97	2.97
(c) Trading of Goods	5.83	0.00	0.00	5.83	0.00
(d) Other Unallocable	69.01	126.09	139.68	69.01	139.68
<b>Total</b>	<b>783.72</b>	<b>777.47</b>	<b>791.07</b>	<b>783.72</b>	<b>791.07</b>

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**LESHA INDUSTRIES**  
L I M I T E D

May 15, 2019

To,  
Department of Corporate Services  
BSE Limited  
25<sup>th</sup> Floor, P. J. Tower,  
Dalal Street,  
Fort, Mumbai- 400 001.

Dear Sir/Madam,

**DECLARATION**

I, Ashok C. Shah, Managing Director of Lesha Industries Limited having its registered office at 7<sup>th</sup> Floor, Ashoka Chambers, Mithakhali Six Roads, Ahmedabad - 380006, hereby declare that, the Statutory Auditors of the Company, M/s. GMCA & Co., Chartered Accountants (FRN: 109850W) have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results for the Quarter and Year ended on 31<sup>st</sup> March, 2019.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016.

**For Lesha Industries Limited**

**Ashok C. Shah**  
Managing Director  
DIN: 02467830



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