



**G M C A & Co.**  
Chartered Accountants

**Report on Unaudited Quarterly Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Lesha Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Lesha Industries Limited for the period ended 31st December 2018 prepared by the Company pursuant to 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 July 05, 2016. 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.

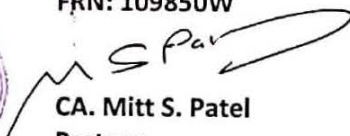
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Ind AS 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 provide 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 read with notes thereon, prepared in accordance with applicable with Ind AS specified under Section 133 of Companies Act 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies thereon 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 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: February 13, 2019

For, G M C A & 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 DECEMBER 31, 2018.**

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	31/03/2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b> <b>Income from Operations</b>						
(a) Revenue from operations	0.00	0.00	160.23	0.00	1243.09	1337.20
(b) Other Income	0.23	0.43	0.32	1.46	1.71	2.44
<b>Total Income</b>	<b>0.23</b>	<b>0.43</b>	<b>160.55</b>	<b>1.46</b>	<b>1244.80</b>	<b>1339.64</b>
<b>2</b> <b>Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	0.00	159.92	0.00	1238.20	1332.10
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	1.70	1.70
(d) Employee benefits expense	1.14	0.69	1.14	2.35	2.49	3.68
(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.03
(f) Depreciation and amortisation expense	0.41	0.41	0.41	1.24	1.24	1.67
(g) Other expenses	2.79	2.79	4.58	11.47	12.43	14.94
<b>Total Expenses</b>	<b>4.34</b>	<b>3.89</b>	<b>166.05</b>	<b>15.06</b>	<b>1256.06</b>	<b>1354.12</b>
<b>3</b> <b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>-4.11</b>	<b>-3.46</b>	<b>-5.50</b>	<b>-13.60</b>	<b>-11.26</b>	<b>-14.48</b>
<b>4</b> <b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b> <b>Profit/(Loss) before tax (3-4)</b>	<b>-4.11</b>	<b>-3.46</b>	<b>-5.50</b>	<b>-13.60</b>	<b>-11.26</b>	<b>-14.48</b>
<b>6</b> <b>Tax Expense</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(b) Deferred tax	0.00	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>	<b>0.00</b>
<b>7</b> <b>Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>-4.11</b>	<b>-3.46</b>	<b>-5.50</b>	<b>-13.60</b>	<b>-11.26</b>	<b>-14.48</b>
<b>8</b> <b>Profit (Loss) from discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b> <b>Tax Expense of discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10</b> <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>	<b>0.00</b>
<b>11</b> <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	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	0.00
B (i) Items that will be reclassified to profit or loss	0.00	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	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>	<b>0.00</b>
<b>12</b> <b>Total Comprehensive Income for the period</b>	<b>-4.11</b>	<b>-3.46</b>	<b>-5.50</b>	<b>-13.60</b>	<b>-11.26</b>	<b>-14.48</b>
<b>13</b> <b>Paid-up equity share capital (Face value of Rs 10/- each)</b>	<b>113.20</b>	<b>113.20</b>	<b>113.20</b>	<b>113.20</b>	<b>113.20</b>	<b>113.20</b>
<b>14</b> <b>Earnings Per Share (before exceptional items) (not annualised):</b>						
(a) Basic	-0.36	-0.31	-0.49	-1.20	-0.99	-1.28
(b) Diluted	-0.36	-0.31	-0.49	-1.20	-0.99	-1.28
<b>15</b> <b>Earnings Per Share (after exceptional items) (not annualised):</b>						
(a) Basic	-0.36	-0.31	-0.49	-1.20	-0.99	-1.28
(b) Diluted	-0.36	-0.31	-0.49	-1.20	-0.99	-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 February 13, 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 December 31, 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 : 13/02/2019  
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						( Rs. In Lacs )
Particulars	Quarter Ended			Nine Month Ended		Year ended
	31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	31/03/2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
(a) Steel Trading	0.00	0.00	160.23	0.00	1238.54	1332.64
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	4.55	4.56
(c) Trading of Goods	0.00	0.00	0.00	0.00	0.00	0.00
(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>0.00</b>	<b>0.00</b>	<b>160.23</b>	<b>0.00</b>	<b>1243.09</b>	<b>1337.20</b>
<b>2. Segment Results</b>						
(a) Steel Trading	0.00	0.00	0.31	0.00	2.54	2.74
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.65	0.66
(c) Trading of Goods	0.00	0.00	0.00	0.00	0.00	0.00
(d) Others	0.23	0.43	0.32	1.46	1.71	2.44
<b>Total</b>						
Less: (i) Other Un-allocable Expenditure net off	-4.34	-3.89	-6.13	-15.06	-16.16	-20.32
<b>Total Profit Before Tax</b>	<b>-4.11</b>	<b>-3.46</b>	<b>-5.50</b>	<b>-13.60</b>	<b>-11.26</b>	<b>-14.48</b>
<b>3. Capital Employed</b> (Segment assets – Segment Liabilities)						
(a) Steel Operation	648.42	648.42	648.18	648.42	648.18	648.42
(b) Shares Operation	2.96	2.97	2.97	2.96	2.97	2.97
(c) Trading of Goods	0.00	0.00	0.00	0.00	0.00	0.00
(d) Other Unallocable	126.09	130.19	143.14	126.09	143.14	139.68
<b>Total</b>	<b>777.47</b>	<b>781.58</b>	<b>794.29</b>	<b>777.47</b>	<b>794.29</b>	<b>791.07</b>

