

**GMCA & Co.**

Chartered Accountants

UDIN: 20163940AAAACW2130

Independent Auditor's Review Report on Unaudited Standalone Quarterly and Nine Months Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Leshia Industries Limited

We have reviewed the unaudited financial results of Leshia Industries Limited (the "Company") for the Quarter and Nine Months ended 31st December, 2019 which are included in the accompanying Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2019. The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

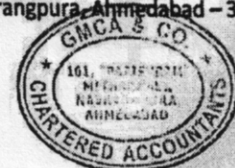
The Statement is the responsibility of the Company's management and has been approved by its board of directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (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 Statement is free from 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 Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the (Listing Obligations and

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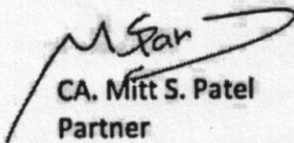
Chartered Accountants

Disclosure Requirements) Regulations, 2015 read with SEBI circular 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: 13th February, 2020

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, 2019.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	0.00	0.00	0.00	139.55	0.00	97.55
(b) Other Income	0.36	0.43	0.23	1.30	1.46	1.82
Total Income	0.36	0.43	0.23	140.85	1.46	99.37
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	0.00	0.00	0.00	119.89	0.00	87.71
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	1.99	2.75	1.14	7.20	2.35	3.62
(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(f) Depreciation and amortisation expense	0.45	0.45	0.41	1.33	1.24	1.66
(g) Other expenses	3.23	2.50	2.79	13.78	11.47	13.73
Total Expenses	5.67	5.70	4.34	142.20	15.06	106.72
3 Profit/(loss) before exceptional items and tax (1-2)	-5.31	-5.27	-4.11	-1.35	-13.60	-7.35
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	-5.31	-5.27	-4.11	-1.35	-13.60	-7.35
6 Tax Expense						
(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
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit / (Loss) for the period from continuing operations (5-6)	-5.31	-5.27	-4.11	-1.35	-13.60	-7.35
8 Profit (Loss) from discontinuing operations	0.00	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	0.00
10 Profit (Loss) from discontinuing operations (after tax)(8-9)	0.00	0.00	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	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
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	-5.31	-5.27	-4.11	-1.35	-13.60	-7.35
13 Paid-up equity share capital (Face value of Rs 1/- each)	113.20	113.20	113.20	113.20	113.20	113.20
14 Other Equity						670.51
15 Earnings Per Share (before exceptional items) (not annualised):						
(a) Basic	-0.05	-0.05	-0.36	0.01	-1.20	-0.65
(b) Diluted	-0.05	-0.05	-0.36	0.01	-1.20	-0.65
16 Earnings Per Share (after exceptional items) (not annualised):						
(a) Basic	-0.05	-0.05	-0.36	0.01	-1.20	-0.65
(b) Diluted	-0.05	-0.05	-0.36	0.01	-1.20	-0.65

Notes:

- 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, 2020. 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, 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 : 13/02/2020

Place : Ahmedabad



LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed						(Rs. In Lacs)
Particulars	Quarter Ended			Nine Month Ended		Year ended
	31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Steel Trading	0.00	0.00	0.00	0.00	0.00	28.14
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	0.00	0.00	139.55	0.00	69.41
(d) Others	0.00	0.00	0.00	0.00	0.00	0.00
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations	0.00	0.00	0.00	139.55	0.00	97.55
2. Segment Results						
(a) Steel Trading	0.00	0.00	0.00	0.00	0.00	0.07
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	0.00	0.00	19.66	0.00	9.77
(d) Others	0.36	0.43	0.23	1.30	1.46	1.82
Total						
Less: (i) Other Un-allocable Expenditure net off	-5.67	-5.70	-4.34	-22.31	-15.06	-19.01
Total Profit Before Tax	-5.31	-5.27	-4.11	-1.35	-13.60	-7.35
3. Capital Employed						
(Segment assets - Segment Liabilities)						
(a) Steel Operation	705.91	705.91	648.42	705.91	648.42	705.91
(b) Shares Operation	2.96	2.96	2.96	2.96	2.96	2.97
(c) Trading of Goods	0.00	12.44	0.00	0.00	0.00	5.83
(d) Other Unallocable	84.12	66.38	126.09	84.12	126.09	69.01
Total	793.00	787.68	777.47	793.00	777.47	783.72

