



**LIMITED REVIEW REPORT OF INDEPENDENT AUDITORS ON STANDALONE
UNAUDITED FINANCIAL RESULTS**

To Board of Directors
Lesha Industries Limited

1. We have reviewed the Standalone unaudited financial results of **Lesha Industries Limited** ("the Company") for quarter ended on 30th June, 2022 which are included in the accompanying Statement' has been prepared by the Company pursuant to the Regulation 33 of SEBI (the Listing Obligation and Disclosure Requirements) Regulation, 2015 (the Listing Regulation, 2015) which has been initiated by us for identification purpose. 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.
2. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 Indian accounting standards (Ind-AS) 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.
4. We draw attention to the following matter:
 - a. We have not reviewed the accompanying unaudited financial results for the comparative period of quarter ended 30th June, 2021 which have been presented solely based on information compiled by the management. Our conclusion is not qualified in respect of these matter.



FOR, KEYUR BAVISHI & CO.
CHARTERED ACCOUNTANTS
FRN: 131191W
Keyur Bavishi
PROPRIETOR
CA KEYUR D. BAVISHI
M. NO.: 136571

PLACE: AHMEDABAD
DATE: 08th August, 2022

UDIN: 22136571A00QLP9855

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, 2022.

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended		Year Ended	
		30/06/2022	31/03/2022	30/06/2021	31/03/2022
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	(a) Revenue from operations	269.17	367.08	129.82	724.71
	(b) Other Income	14.50	0.02	0.00	0.02
	Total Income	283.67	367.10	129.82	724.73
2	Expenses				
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	234.29	321.92	112.30	635.81
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	4.50	5.51	1.77	12.97
	(e) Finance Cost	0.00	0.02	0.00	0.05
	(f) Depreciation and amortisation expense	0.48	0.49	0.45	1.83
	(g) Other expenses	7.87	3.41	12.27	26.97
	Total Expenses	247.14	331.35	126.79	677.63
3	Profit/(loss) before exceptional items and tax (1-2)	36.53	35.75	3.03	47.10
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	36.53	35.75	3.03	47.10
6	Tax Expense				
	(a) Current tax	2.74	7.15	0.00	7.35
	(b) Deferred tax	0.00	-0.32	0.00	-0.32
	Total Tax Expenses	2.74	6.83	0.00	7.03
7	Profit / (Loss) for the period from continuing operations (5-6)	33.79	28.92	3.03	40.07
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	33.79	28.92	3.03	40.07
13	Paid-up equity share capital (Face value of Rs 1/- each)	1100.00	1100.00	1100.00	1100.00
14	Other Equity				706.35
15	Earnings Per Share (before exceptional items) (not annualised):				
	(a) Basic	0.03	0.03	0.003	0.04
	(b) Diluted	0.03	0.03	0.003	0.04
16	Earnings Per Share (after exceptional items) (not annualised):				
	(a) Basic	0.03	0.03	0.003	0.04
	(b) Diluted	0.03	0.03	0.003	0.04

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, 2022. 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, 2022.
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. Previous period's figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification.

Date : 08/08/2022
Place : Ahmedabad



For, LESHA INDUSTRIES LIMITED

Ashok C. Shah

ASHOK C. SHAH
MANAGING DIRECTOR
DIN : 02467830

LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed

Particulars	Quarter Ended			Year Ended
	30/06/2022	31/03/2022	30/06/2021	31/03/2022
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(a) Steel Trading	0.00	0.00	0.00	0.00
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	269.17	367.08	129.82	724.71
(d) Others	0.00	0.00	0.00	0.00
Total				
Less: Inter Segment Revenue				
Net sales/Income From Operations	269.17	367.08	129.82	724.71
2. Segment Results				
(a) Steel Trading	0.00	0.00	0.00	0.00
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	34.88	45.16	17.52	88.90
(d) Others	14.50	0.02	0.00	0.02
Total				
Less: (i) Other Un-allocable Expenditure net off	-12.85	-9.43	-14.49	-41.82
Total Profit Before Tax	36.53	35.75	3.03	47.10
3. Capital Employed (Segment assets - Segment Liabilities)				
(a) Steel Operation	742.46	742.52	707.03	742.52
(b) Shares Operation	2.97	2.97	2.97	2.97
(c) Trading of Goods	11.72	84.44	10.71	84.44
(d) Other Unallocable	1082.99	976.42	778.00	976.42
Total	1840.14	1806.35	1498.71	1806.35

