

## 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, 2022.

(Rs. in Lacs except per share data)

	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operations</b>						
	(a) Revenue from operations	146.26	145.87	193.54	561.29	357.63	724.71
	(b) Other Income	0.00	0.00	-7.86	14.52	0.00	0.02
	<b>Total Income</b>	<b>146.26</b>	<b>145.87</b>	<b>185.68</b>	<b>575.81</b>	<b>357.63</b>	<b>724.73</b>
2	<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	137.22	119.71	171.34	491.28	313.89	635.81
	(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	2.42	5.50	4.20	11.72	7.46	12.97
	(e) Finance Cost	0.00	0.00	0.02	0.00	0.03	0.05
	(f) Depreciation and amortisation expense	0.50	0.52	0.44	1.46	1.34	1.83
	(g) Other expenses	4.03	8.13	8.61	20.40	23.56	26.97
	<b>Total Expenses</b>	<b>144.17</b>	<b>133.86</b>	<b>184.61</b>	<b>524.86</b>	<b>346.28</b>	<b>677.63</b>
3	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>2.09</b>	<b>12.01</b>	<b>1.07</b>	<b>50.95</b>	<b>11.35</b>	<b>47.10</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>2.09</b>	<b>12.01</b>	<b>1.07</b>	<b>50.95</b>	<b>11.35</b>	<b>47.10</b>
6	<b>Tax Expense</b>						
	(a) Current tax	0.16	0.90	0.20	3.82	0.00	7.35
	(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.32
	<b>Total Tax Expenses</b>	<b>0.16</b>	<b>0.90</b>	<b>0.20</b>	<b>3.82</b>	<b>0.00</b>	<b>7.03</b>
7	<b>Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>1.93</b>	<b>11.11</b>	<b>0.87</b>	<b>47.13</b>	<b>11.35</b>	<b>40.07</b>
8	<b>Profit (Loss) from discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Tax Expense of discontinuing operations</b>	0.00	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>	<b>0.00</b>
11	<b>Other Comprehensive Income</b>						
	<b>A(i) Items that will not be reclassified to profit or loss</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>B (i) Items that will be reclassified to profit or loss</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>ii) Income tax relating to items that will be reclassified to profit or loss</b>	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>
12	<b>Total Comprehensive Income for the period</b>	<b>1.93</b>	<b>11.11</b>	<b>0.87</b>	<b>47.13</b>	<b>11.35</b>	<b>40.07</b>
13	Paid-up equity share capital (Face value of Rs 1/- each)	1100.00	1100.00	1100.00	1100.00	1100.00	1100.00
14	Other Equity						706.35
15	<b>Earnings Per Share (before exceptional items) (not</b>						
	(a) Basic	0.002	0.010	0.001	0.043	0.010	0.040
	(b) Diluted	0.002	0.010	0.001	0.043	0.010	0.040
16	<b>Earnings Per Share (after exceptional items) (not</b>						
	(a) Basic	0.002	0.010	0.001	0.043	0.010	0.040
	(b) Diluted	0.002	0.010	0.001	0.043	0.010	0.040

**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 08, 2023. 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, 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 : 08/02/2023  
Place : Ahmedabad



For, LESHA INDUSTRIES LIMITED

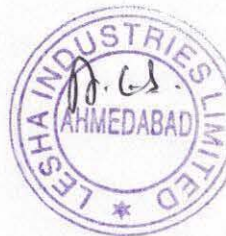
*Ashok C. Shah*

ASHOK C. SHAH  
DIRECTOR  
DIN : 02467830

## LESHA INDUSTRIES LIMITED

### Unaudited Segment - Wise Revenue , Results and Capital Employed

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
(a) Steel Trading	125.09	0.00	0.00	125.09	0.00	0.00
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	21.17	145.87	193.54	436.20	357.63	724.71
(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>146.26</b>	<b>145.87</b>	<b>193.54</b>	<b>561.29</b>	<b>357.63</b>	<b>724.71</b>
<b>2. Segment Results</b>						
(a) Steel Trading	5.51	0.00	0.00	5.51	0.00	0.00
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	3.53	26.16	22.20	64.52	43.74	88.90
(d) Others	0.00	0.00	-7.86	14.50	0.00	0.02
<b>Total</b>						
<b>Less: (i) Other Un-allocable Expenditure net off</b>	<b>-6.95</b>	<b>-14.15</b>	<b>-13.27</b>	<b>-33.58</b>	<b>-32.39</b>	<b>-41.82</b>
<b>Total Profit Before Tax</b>	<b>2.09</b>	<b>12.01</b>	<b>1.07</b>	<b>50.95</b>	<b>11.35</b>	<b>47.10</b>
<b>3. Capital Employed</b> (Segment assets – Segment Liabilities)						
(a) Steel Operation	1114.09	824.27	698.08	1114.09	698.08	742.52
(b) Shares Operation	2.97	2.97	2.97	2.97	2.97	2.97
(c) Trading of Goods	7.43	36.52	51.69	7.43	51.69	84.44
(d) Other Unallocable	732.79	991.44	1024.48	732.79	1024.48	976.42
<b>Total</b>	<b>1857.28</b>	<b>1855.20</b>	<b>1777.22</b>	<b>1857.28</b>	<b>1777.22</b>	<b>1806.35</b>



**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 **31<sup>st</sup> December, 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.

FOR, KEYUR BAVISHI & CO.  
CHARTERED ACCOUNTANTS  
FRN: 131191W



PROPRIETOR  
CA KEYUR D. BAVISHI  
M. NO.: 136571

UDIN: 23136571BGRSGE2678



PLACE: AHMEDABAD  
DATE: 08<sup>th</sup> February, 2023