



**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 **31st December, 2023** 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 initialed 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

PLACE: AHMEDABAD
DATE: 31.3 JAN 2024

PROPRIETOR
CA KEYUR D. BAVISHI
M. NO.: 136571
UDIN: 24136571Bk BZ0Y1579

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, 2023.

(Rs. in Lakhs except per share data)

	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Revenue from operations	218.86	0.00	146.26	285.90	561.29	690.26
	(b) Other Income	0.00	17.34	0.00	655.31	14.52	0.40
	Total Income	218.86	17.34	146.26	941.21	575.81	690.66
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	168.82	7.56	137.22	237.15	491.28	616.96
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	7.56	-7.56	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	1.40	1.49	2.42	4.26	11.72	14.20
	(e) Finance Cost	0.00	0.00	0.00	0.01	0.00	0.06
	(f) Depreciation and amortisation expense	0.51	0.51	0.50	1.53	1.46	1.96
	(g) Other expenses	6.54	12.92	4.03	25.10	20.40	40.26
	Total Expenses	184.83	14.92	144.17	268.05	524.86	673.44
3	Profit/(loss) before exceptional items and tax (1-2)	34.03	2.42	2.09	673.16	50.95	17.22
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3+4)	34.03	2.42	2.09	673.16	50.95	17.22
6	Tax Expense						
	(a) Current tax	0.22	0.00	0.16	4.03	3.82	-1.91
	(b) Deferred tax	-0.06	0.00	0.00	-0.20	0.00	-0.32
	Total Tax Expenses	0.16	0.00	0.16	3.83	3.82	-2.23
7	Profit / (Loss) for the period from continuing operations (5-6)	33.87	2.42	1.93	669.33	47.13	19.45
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	33.87	2.42	1.93	669.33	47.13	19.45
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						725.80
15	Earnings Per Share (before exceptional items) (not annualised):						
	(a) Basic	0.031	0.002	0.002	0.61	0.043	0.02
	(b) Diluted	0.031	0.002	0.002	0.61	0.043	0.02
16	Earnings Per Share (after exceptional items) (not annualised):						
	(a) Basic	0.031	0.002	0.002	0.61	0.043	0.02
	(b) Diluted	0.031	0.002	0.002	0.61	0.043	0.02

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 January 13, 2024. 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, 2023.
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 : 13/01/2024
Place : Ahmedabad



For, LESH A INDUSTRIES LIMITED

Shalin A Shah

SHALIN A SHAH
DIRECTOR
DIN : 00297447

LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed (Rs .In Lakhs)						
Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Steel Trading	72.96	0.00	125.09	105.67	125.09	211.47
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	145.90	0.00	21.17	145.90	436.20	478.79
(d) Others	0.00	0.00	0.00	0.00	0.00	0.00
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations	218.86	0.00	146.26	251.57	561.29	690.26
2. Segment Results						
(a) Steel Trading	2.38	0.00	5.51	3.08	5.51	7.74
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	40.10	0.00	3.53	45.67	64.52	65.57
(d) Others	0.00	17.34	0.00	655.31	14.50	0.40
Total						
Less: (i) Other Un-allocable Expenditure net off	-8.45	-14.92	-6.95	-30.90	-33.58	-56.49
Total Profit Before Tax	34.03	2.42	2.09	673.16	50.95	17.22
3. Capital Employed (Segment assets – Segment Liabilities)						
(a) Steel Operation	256.80	239.80	1114.09	256.80	1114.09	1400.47
(b) Shares Operation	2.97	2.97	2.97	2.97	2.97	2.97
(c) Trading of Goods	74.45	27.04	7.43	74.45	7.43	8.34
(d) Other Unallocable	2153.56	2187.97	732.79	2160.15	732.79	414.03
Total	2487.78	2457.78	1857.28	2494.37	1857.28	1825.80

