



LESHA INDUSTRIES

L I M I T E D

February 11, 2025

To,
The Department of Corporate Services
BSE Limited
25th Floor, P. J. Tower,
Dalal Street,
Fort, Mumbai - 400 001

Security ID: LESHAIND

Security Code: 533602

Sub: Outcome of Board Meeting held on February 11, 2025

Dear Sir/ Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company in its meeting held today i.e. on **Tuesday, February 11, 2025** from 02:00 PM to 02:25 PM at the Registered Office of the Company inter alia, has considered and approved the following:

1. The statement of Unaudited Financial Results for the quarter and Nine months ended on December 31, 2024 along with Limited Review report thereon.
2. Re-constitution of Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee of the Company with effect from February 11, 2025, the details of which are attached as **Annexure – 1**.

Please take the above on yours records.

Thanking You.

Yours faithfully,

For Lesha Industries Limited

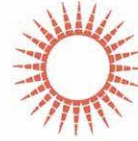
Leena Ashok Shah
Managing Director
DIN: 02629934



Encl:

1. Unaudited Financial Results for the quarter ended December 31, 2024.
2. Limited Review Report on Financial Results.

7th Floor, Ashoka Chambers,
Mithakhali Six Roads,
Ahmedabad - 380 006.
Phone : +91 - 79 - 26463227
Web : www.lesha.in
E-mail : info@lesha.in
CIN: L27100GJ1992PLCO18607



LESHA INDUSTRIES
L I M I T E D

Annexure-1

Re-constituted Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee with effect from February 11, 2025:

A. Re-constitution of the Audit Committee with following as members:

Sr. No.	Name	Position	Company Designation
1	Swapnil Sharad Shimpi	Chairperson	Independent Director
2	Shalin Ashok Shah	Member	Non Executive- Non- Independent Director
3	Paragkumar Prakashchandra Raval	Member	Independent Director

B. Reconstitution of the Nomination & Remuneration Committee with following as members:

Sr. No.	Name	Position	Company Designation
1	Paragkumar Prakashchandra Raval	Chairperson	Independent Director
2	Shalin Ashok Shah	Member	Non Executive- Non- Independent Director
3	Swapnil Sharad Shimpi	Member	Independent Director

C. Reconstitution of the Stakeholders Relationship Committee with following as members:

Sr. No.	Name	Position	Company Designation
1	Shalin Ashok Shah	Chairperson	Non Executive- Non- Independent Director
2	Swapnil Sharad Shimpi	Member	Independent Director
3	Paragkumar Prakashchandra Raval	Member	Independent Director

For Lesha Industries Limited

Leena Ashok Shah
Managing Director
DIN: 02629934



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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, 2024.

(Rs. in Lakhs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	45.31	462.22	218.86	1181.58	285.90	1156.26
(b) Other Income	17.69	1.13	0.00	36.27	655.31	647.59
Total Income	63.00	463.35	218.86	1217.85	941.21	1803.86
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	35.35	460.46	168.82	1158.70	237.15	947.27
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	9.85	-8.55	7.56	0.00	0.00	0.00
(d) Employee benefits expense	1.88	1.73	1.40	4.89	4.26	5.68
(e) Finance Cost	0.00	0.00	0.00	0.00	0.01	0.01
(f) Depreciation and amortisation expense	0.49	0.49	0.51	1.50	1.53	2.05
(g) Other expenses	8.57	5.39	6.54	21.33	25.10	119.96
Total Expenses	56.14	459.52	184.83	1186.42	268.05	1074.97
3 Profit/(loss) before exceptional items and tax (1-2)	6.86	3.83	34.03	31.43	673.16	728.88
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3+4)	6.86	3.83	34.03	31.43	673.16	728.88
6 Tax Expense						
(a) Current tax	1.37	0.00	0.22	6.29	4.03	11.39
(b) MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
(c) Deferred tax	0.00	0.00	-0.06	3.84	-0.20	-0.20
Total Tax Expenses	1.37	0.00	0.16	10.13	3.83	11.18
7 Profit / (Loss) for the period from continuing operations (5-6)	5.49	3.83	33.87	21.30	669.33	717.70
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	5.49	3.83	33.87	21.30	669.33	717.70
13 Paid-up equity share capital (Face value of Rs 1/- each)	2845.17	2845.17	1100.00	2845.17	1100.00	1100.00
14 Other Equity						1443.50
15 Earnings Per Share (before exceptional items) (not annualised):						
(a) Basic	0.002	0.001	0.031	0.007	0.61	0.65
(b) Diluted	0.002	0.001	0.031	0.007	0.61	0.65
16 Earnings Per Share (after exceptional items) (not annualised):						
(a) Basic	0.002	0.001	0.031	0.007	0.61	0.65
(b) Diluted	0.002	0.001	0.031	0.007	0.61	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 11, 2025. 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, 2024.
- 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.
- Previous period's figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification.

For, LESHA INDUSTRIES LIMITED

Leena A-Shah

Leena A Shah
MANAGING DIRECTOR
DIN : 02629934

Date : 11/02/2025
Place : Ahmedabad



LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed

(Rs .In Lakhs)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Steel Trading	45.31	381.42	72.96	1003.58	105.67	738.03
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	80.80	145.90	178.00	145.90	275.01
(d) Others	0.00	0.00	0.00	0.00	0.00	143.23
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations	45.31	462.22	218.86	1181.58	251.57	1156.27
2. Segment Results						
(a) Steel Trading	0.11	0.91	2.38	2.23	3.08	12.42
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	9.40	40.10	20.65	45.67	72.01
(d) Others	17.69	1.13	0.00	36.27	655.31	772.15
Total						
Less: (i) Other Un-allocable Expenditure net off	-10.94	-7.61	-8.45	-27.72	-30.90	-127.70
Total Profit Before Tax	6.86	3.83	34.03	31.43	673.16	728.88
3. Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Steel Operation	722.48	1012.46	256.80	722.48	256.80	-191.42
(b) Shares Operation	2.95	2.96	2.97	2.95	2.97	2.98
(c) Trading of Goods	67.64	67.64	74.45	67.64	74.45	47.44
(d) Other Unallocable	6664.47	6367.64	2153.56	6664.47	2153.56	2684.50
Total	7457.56	7450.69	2487.78	7457.56	2487.78	2543.50



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


To
The Board of Directors
Lesha Industries Limited

1. We have reviewed the Standalone unaudited financial results of **Lesha Industries Limited** ("the Company") for quarter and nine months ended on **31st December, 2024** 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.

PLACE: AHMEDABAD
DATE: 11th February, 2025



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


PROPRIETOR
CA KEYUR D. BAVISHI
M. NO.: 136571
UDIN: 25136571BMHUXQ6916