

Integrated Filing (Finance) Ind AS

LESHA INDUSTRIES LIMITED

General Information

Scrip code*	533602	
NSE Symbol*	NOLTISTED	
MSEI Symbol*	NOLTISTED	
ISIN*	INE050L01048	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	27-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	27-05-2025	
Start time of board meeting	16:00:00	
End date of board meeting	27-05-2025	
End time of board meeting	16:30:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	23-08-2024	
Indicate Company website link for updated RPT policy of the Company	https://lesha.in/policies/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	Not applicable
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1 Income		
Revenue from operations	63.95	1,245.54
Other income	17.09	53.36
Total income	81.04	1,298.90
2 Expenses		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	63.81	1,222.51
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.02)	(0.02)
(d) Employee benefit expense	1.89	6.78
(e) Finance costs	0.01	0.01
(f) Depreciation, depletion and amortisation expense	0.48	1.98
(g) Other Expenses		
1 Other Expenses	5.04	26.37
Total other expenses	5.04	26.37
Total expenses	71.21	1,257.63
3 Total profit before exceptional items and tax	9.83	41.27
4 Exceptional items	0.00	0.00
5 Total profit before tax	9.83	41.27
6 Tax expense		
7 Current tax	19.32	25.61
8 Deferred tax	(33.40)	(29.56)
9 Total tax expenses	(14.08)	(3.95)
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11 Net Profit Loss for the period from continuing operations	23.91	45.22
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16 Total profit (loss) for period	23.91	45.22
17 Other comprehensive income net of taxes	0.00	0.00
18 Total Comprehensive Income for the period	23.91	45.22
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21 Details of equity share capital		
Paid-up equity share capital	2,845.17	2,845.17
Face value of equity share capital	1.00	1.00
22 Reserves excluding revaluation reserve		4,557.91
23 Earnings per share		

i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.01	0.02
	Diluted earnings (loss) per share from continuing operations	0.01	0.02
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.01	0.02
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.02
24	Debt equity ratio	0.00	0.00
25	Debt service coverage ratio	0.00	0.00
26	Interest service coverage ratio	0.00	0.00
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Steel Trading	63.95	1,067.54
2	Shares/Commodity Trading	0.00	0.00
3	Trading of Goods	0.00	178.00
4	Others	0.00	0.00
	Total Segment Revenue	63.95	1,245.54
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	63.95	1,245.54
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Steel Trading	0.14	2.38
2	Shares/Commodity Trading	0.00	0.00
3	Trading of Goods	0.00	20.65
4	Others	17.09	53.36
	Total Profit before tax	17.23	76.39
	i. Finance cost	0.00	0.00
	ii. Other Unallocable Expenditure net off Unallocable income	7.40	35.12
	Profit before tax	9.83	41.27
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Steel Trading	184.77	184.77
2	Shares/Commodity Trading	3.00	3.00
3	Trading of Goods	70.03	70.03
4	Others	7,274.55	7,274.55
	Total Segment Assets	7,532.35	7,532.35
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	7,532.35	7,532.35
4	Segment Liabilities		
	Segment Liabilities		
1	Steel Trading	0.00	0.00
2	Shares/Commodity Trading	0.00	0.00
3	Trading of Goods	0.00	0.00
4	Others	129.26	129.26
	Total Segment Liabilities	129.26	129.26
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	129.26	129.26
	Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	63.29
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	0.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	80.00
	Trade receivables, non-current	0.00
	Loans, non-current	5,498.41
	Other non-current financial assets	0.00
	Total non-current financial assets	5,578.41
	Deferred tax assets (net)	0.37
	Other non-current assets	61.66
	Total non-current assets	5,703.73
2	Current assets	
	Inventories	3.00
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	248.98
	Cash and cash equivalents	108.96
	Bank balance other than cash and cash equivalents	0.00
	Loans, current	0.00
	Other current financial assets	1,455.88
	Total current financial assets	1,813.82
	Current tax assets (net)	0.00
	Other current assets	11.80
	Total current assets	1,828.62
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	7,532.35
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	2,845.17
	Other equity	4,557.91
	Total equity attributable to owners of parent	7,403.08
	Non controlling interest	
	Total equity	7,403.08
2	Liabilities	
	Non-current liabilities	

	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	0.00
	Total non-current financial liabilities	0.00
	Provisions, non-current	0.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	0.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	37.39
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other current financial liabilities	61.72
	Total current financial liabilities	99.11
	Other current liabilities	19.32
	Provisions, current	0.00
	Current tax liabilities (Net)	10.84
	Deferred government grants, Current	0.00
	Total current liabilities	129.27
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	129.27
	Total equity and liabilities	7,532.35
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	41.27
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	0.00
Adjustments for decrease (increase) in inventories	(0.02)
Adjustments for decrease (increase) in trade receivables, current	(172.63)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(7.38)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(226.35)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	13.71
Adjustments for increase (decrease) in other non-current liabilities	(2,044.72)
Adjustments for depreciation and amortisation expense	1.98
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	0.00
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	(1,418.33)
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.02
Adjustments for interest income	14.36
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	(35.81)
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	2.88
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	(3,901.05)
Net cash flows from (used in) operations	(3,859.78)
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	4.05
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	(3,863.83)
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00

	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	9.85
	Proceeds from sales of investment property	285.90
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.02
	Interest received	14.36
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	290.43
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	4,886.46
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(1,208.31)
	Net cash flows from (used in) financing activities	3,678.15
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	104.75
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	104.75
	Cash and cash equivalents cash flow statement at beginning of period	4.21
	Cash and cash equivalents cash flow statement at end of period	108.96

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Keyur Bavishi & Co.	true	31-12-2027

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Lesha Industries Limited	Shalin A Shah	Director of entity	Loan		10,000.00	None			0.00	29.15	29.15										
2	Lesha Industries Limited	Ashok C Shah	Director of entity	Loan		10,000.00	None			0.00	3.50	0.00										
3	Lesha Industries Limited	Ashoka Metcast Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Loan		10,000.00	None			0.00	61.72	61.72	Loan		0.00	Repayable on Demand	Loan	0.00	Repayable on Demand	Unsecured	Business Purpose	
4	Lesha Industries Limited	Lesha Ventures Private Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Loan		10,000.00	None			0.00	0.36	0.36	Loan		0.00	Repayable on Demand	Loan	0.00	Repayable on Demand	Unsecured	Business Purpose	
5	Lesha Industries Limited	Maitri Kansara	Company Secretary (KMP)	Remuneration			None			2.50	0.40	0.40										
6	Lesha Industries Limited	Leena Ashok Shah	Managing Director of entity	Loan		10,000.00	None			0.00	7.88	7.88										
7	Lesha Industries Limited	Rhetan TMT Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Sale of goods or services			None			149.99	109.13	183.57										
8	Lesha Industries Limited	Gujarat Natural Resources Limited	Entities where Key Managerial Personnel/Director exercise significant influence	Loan		10,000.00	None			7.00	0.00	7.00	Loan		0.00	Repayable on Demand	Loan	0.00	Repayable on Demand	Unsecured	Business Purpose	
9	Lesha Industries Limited	Ashnisha Industries Limited	Entities where Key Managerial Personnel/Director exercise	Loan		10,000.00	None			5.40	0.00	5.40	Loan		0.00	Repayable on Demand	Loan	0.00	Repayable on Demand	Unsecured	Business Purpose	

[illegible]

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	09-08-2024
Amount Raised	4,886.46
Report filed for Quarter ended	31-03-2025
Monitoring Agency	false
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	It may be noted that there is no deviation in the utilization of funds raised through allotment of equity shares on rights basis.
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Working Capital Requirements	NA	1,011.04	0.00	912.00	0.00	Textual Information(1)
2	Purchase of new office	NA	600.00	0.00	600.00	0.00	Textual Information(2)
3	Adjustment of Unsecured Loans of Promoter /Promoter Group towards Rights Equity Shares Application Money	NA	2,041.96	0.00	2,041.96	0.00	Textual Information(3)
4	General Corporate Purposes	NA	1,158.46	0.00	1,158.46	0.00	Textual Information(4)
5	Issue related Expenses	NA	75.00	0.00	75.00	0.00	Textual Information(5)

Text Block

Textual Information(1)	Out of Rs 10.11 Crores allocated for Working Capital Requirements, amount of Rs 9.12 Crores have been utilized till quarter ended on March 31, 2025. Amount of Rs 0.08 Crores were utilized in the reporting quarter which ended on March 31, 2025. Remaining unutilized amount of Rs 0.99 Crores is lying in the SBI Bank Current Account.
Textual Information(2)	The funds were utilized in the quarter ended on September 30, 2024
Textual Information(3)	Conversion of Unsecured loan of Rs. 20.41 Crores into 7,29,27,408 Equity shares of Re. 1/- each at a premium of Rs. 1.80/- per share to Promoters and Promoter group. This is in line with letter of offer. The funds were utilized in the quarter ended on September 30, 2024
Textual Information(4)	Pursuant to under subscription of Rights Issue, the amount against unsubscribed portion has been adjusted to General Corporate Purposes. This is in line with letter of offer. The funds were utilized in the quarter ended on September 30, 2024
Textual Information(5)	The funds were utilized in the quarter ended on September 30, 2024

Signatory Details

Name of signatory	Leena Ashok Shah
Designation of person	Managing Director
Place	Ahmedabad
Date	27-05-2025