

**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, 2026 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 (as amended) (the Listing Regulation ,2015).
2. This statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act,2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making enquires, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than and audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, 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 August, 2026



FOR, KEYUR BAVISHI & CO.
CHARTERED

ACCOUNTANTS
FRN: 131191W

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

UDIN: 26136571CHBTC1208

LESHA INDUSTRIES LIMITED

Registered Office: 7th Floor, Ashoka Chambers, Mithakhali Six Road, Ahmedabad 380 006, Gujarat, India.

CIN : L27100GJ1992PLC018607

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026.

(Rs. in Lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30/06/2026	31/03/2026	30/06/2025	31/03/2026
	Unaudited	Audited	Unaudited	Audited
1. Income From Operations				
(a) Revenue from operations	0.00	352.66	0.00	474.14
(b) Other Income	9.42	7.66	9.42	41.82
Total Income	9.42	360.32	9.42	515.96
2. Expenses				
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	0.00	345.07	0.00	453.85
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00
(d) Employee benefits expense	0.55	1.77	1.99	7.55
(e) Finance Cost	0.00	0.01	0.00	0.01
(f) Depreciation and amortisation expense	0.47	0.42	0.48	1.87
(g) Other expenses	6.26	9.31	5.43	31.13
Total Expenses	7.28	366.58	7.90	494.41
3. Profit/(loss) before exceptional items and tax (1-2)	2.14	3.74	1.52	21.55
4. Exceptional Items	0.00	0.00	0.00	0.00
5. Profit/(Loss) before tax (3+4)	2.14	3.74	1.52	21.55
6. Tax Expense				
(a) Current tax	0.00	6.57	0.00	6.57
(b) Earlier Year Taxes	0.00	1.50	0.00	1.50
(c) MAT Credit Entitlement	0.00	0.00	0.00	0.00
(d) Deferred tax	0.00	-0.22	0.00	-0.37
Total Tax Expenses	0.00	7.85	0.00	7.70
7. Profit / (Loss) for the period from continuing operations (5-6)	2.14	-4.11	1.52	13.85
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	2.14	-4.11	1.52	13.85
13. Paid-up equity share capital (Face value of Re. 1/- each)	2845.17	2845.17	2845.17	2845.17
14. Other Equity				4571.76
15. Earnings Per Share (before exceptional items) (not annualised):				
(a) Basic	0.001	-0.001	0.001	0.005
(b) Diluted	0.001	-0.001	0.001	0.005
16. Earnings Per Share (after exceptional items) (not annualised):				
(a) Basic	0.001	-0.001	0.001	0.005
(b) Diluted	0.001	-0.001	0.001	0.005

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on August 11, 2026. 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, 2026.
- 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.
- The Company does not have any Subsidiary/ Joint Venture/ Associate.

For, LESHA INDUSTRIES LIMITED

Leena A. Shah

Leena A Shah
MANAGING DIRECTOR
DIN : 02629934

Date : 11/08/2026
Place : Ahmedabad

LESHA INDUSTRIES LIMITED				
Unaudited Segment - Wise Revenue , Results and Capital Employed				(Rs .In Lakhs)
Particulars	Quarter Ended			Year Ended
	30/06/2026	31/03/2026	30/06/2025	31/03/2026
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(a) Steel Trading	0.00	352.66	0.00	463.97
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	0.00	0.00	0.00
(d) Others	0.00	0.00	0.00	10.17
Total				
Less: Inter Segment Revenue				
Net sales/Income From Operations	0.00	352.66	0.00	474.14
2. Segment Results				
(a) Steel Trading	0.00	7.59	0.00	10.12
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	0.00	0.00	0.00
(d) Others	9.42	7.66	9.42	51.99
Total				
Less: (i) Other Un-allocable Expenditure net off	-7.28	-11.51	-7.90	-40.56
Total Profit Before Tax	2.14	3.74	1.52	21.55
3.Capital Employed				
(Segment assets – Segment Liabilities)				
(a) Steel Operation	1.20	485.63	140.67	485.63
(b) Shares Operation	3.00	3.00	3.00	3.00
(c) Trading of Goods	0.00	0.00	0.00	0.00
(d) Other Unallocable	7414.87	6928.30	7260.93	6928.30
Total	7419.07	7416.93	7404.60	7416.93