



LESHA INDUSTRIES
L I M I T E D

August 08, 2024

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 pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on Thursday 08, 2024 from 04:30PM to 5:00PM at the Registered Office of the Company inter alia, has considered and approved following businesses:

1. The Unaudited Financial Results for the quarter ended June 30, 2024 along with Limited Review report thereon, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2. Related party transactions under section 188 of the companies act, 2013 for financial year 2025-26 by company, subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
3. Appointed Mr. Chintan K. Patel, Practicing Company Secretary, Ahmedabad as the Secretarial Auditor of the Company for the F.Y. 2024-25.
4. The Board's Report along with all annexures for the financial year ended on 31st March, 2024.
5. Approved Notice convening 32nd Annual General Meeting (AGM) of the Company for the financial year ended on March 31, 2024, will be held on 5th September, 2024 at 3:30 P.M. through Video Conferencing (VC)/other Audio-Visual Means (OAVM). The Directors are authorized to send the notice of the AGM and to decide other matters related to AGM.
6. The Register of Members and share transfer books (Book Closure) of the Company will remain close from August 31, 2024 to September 05, 2024 (both days inclusive).



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



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7. Appointed Mr. Chintan K. Patel, Practicing Company Secretary, Ahmedabad, as the Scrutinizer, to scrutinize the entire e-voting process of AGM including remote e-voting in a fair and transparent manner.
8. Loans/Investment/guarantee to be given by company up to Rs. 150 Crores under section 186 of Companies Act, 2013, subject to the approval of shareholders at ensuing Annual General Meeting.
9. Borrowings by the company under section 180 of Companies Act, 2013 up to Rs. 100 Crores, subject to the approval of shareholders at ensuing Annual General Meeting.
10. Appointed Ms. Maitri Kansara (Membership Number: A73981) as Company Secretary and Compliance Officer of the company w.e.f. August 08, 2024. In accordance with Regulation 6 of Listing Regulations and applicable provisions of Companies Act, 2013.

Kindly take the same on your record.

Thanking You.

Yours faithfully,
For Lesha Industries Limited

Leena A. Shah

Leena A. Shah
Managing Director
DIN: 02629934



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**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, 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: 08th August, 2024

FOR, KEYUR BAVISHI & CO.
CHARTERED ACCOUNTANTS

FRN: 131191W

PROPRIETOR

CA KEYUR D. BAVISHI

M. NO.: 136571

UDIN: 24136571BKBZRQ8178



LESHA INDUSTRIES LIMITED

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

CIN : L27100GJ1992PLC018607

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024.

(Rs. in Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	30/06/2024	31/03/2024	30/06/2023	31/03/2024	
	Unaudited	Audited	Unaudited	Audited	
1 Income from Operations					
(a) Revenue from operations	674.04	862.13	67.05	1156.26	
(b) Other Income	17.45	0.01	8.23	647.59	
Total Income	691.49	862.14	75.28	1803.86	
2 Expenses					
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	
(b) Purchase of stock-in-trade	662.89	710.12	60.77	947.27	
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-1.30	0.00	0.00	0.00	
(d) Employee benefits expense	1.41	1.37	0.94	5.68	
(e) Finance Cost	0.00	0.00	0.00	0.01	
(f) Depreciation and amortisation expense	0.51	0.52	0.51	2.05	
(g) Other expenses	7.25	94.45	5.88	119.96	
Total Expenses	670.76	806.46	68.10	1074.97	
3 Profit/(loss) before exceptional items and tax (1-2)	20.73	55.68	7.18	728.88	
4 Exceptional Items	0.00	0.00	629.74	0.00	
5 Profit/(Loss) before tax (3+4)	20.73	55.68	636.92	728.88	
6 Tax Expense					
(a) Current tax	0.00	11.95	5.15	11.39	
(b) MAT Credit Entitlement	0.00	-7.36	0.00	0.00	
(c) Deferred tax	3.84	0.00	0.00	-0.20	
Total Tax Expenses	3.84	4.59	5.15	11.18	
7 Profit / (Loss) for the period from continuing operations (5-6)	16.89	51.09	631.77	717.70	
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	16.89	51.09	631.77	717.70	
13 Paid-up equity share capital (Face value of Rs 1/- each)	1100.00	1100.00	1100.00	1100.00	
14 Other Equity				1443.50	
15 Earnings Per Share (before exceptional items) (not annualised):					
(a) Basic	0.015	0.046	0.57	0.65	
(b) Diluted	0.015	0.046	0.57	0.65	
16 Earnings Per Share (after exceptional items) (not annualised):					
(a) Basic	0.015	0.046	0.57	0.65	
(b) Diluted	0.015	0.046	0.57	0.65	

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 August 08, 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 June 30, 2024.

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.

For, LESHA INDUSTRIES LIMITED

Leena A. Shah

Leena A Shah
MANAGING DIRECTOR
DIN : 02629934

Date : 08/08/2024
Place : Ahmedabad



LESHA INDUSTRIES LIMITED				
Unaudited Segment - Wise Revenue , Results and Capital Employed				(Rs .In Lakhs)
Particulars	Quarter Ended			Year Ended
	30/06/2024	31/03/2024	30/06/2023	31/03/2024
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(a) Steel Trading	576.84	632.35	32.72	738.03
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	97.20	94.78	34.33	275.01
(d) Others	135.00	135.00	0.00	143.23
Total				
Less: Inter Segment Revenue				
Net sales/Income From Operations	809.04	862.13	67.05	1156.27
2. Segment Results				
(a) Steel Trading	1.20	9.34	0.69	12.42
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00
(c) Trading of Goods	11.25	26.33	5.58	72.01
(d) Others	17.45	116.35	637.98	772.15
Total				
Less: (i) Other Un-allocable Expenditure net off	-9.17	-96.34	-7.33	-127.70
Total Profit Before Tax	20.73	55.68	636.92	728.88
3. Capital Employed				
(Segment assets - Segment Liabilities)				
(a) Steel Operation	-242.34	-191.42	123.80	-191.42
(b) Shares Operation	2.96	2.98	2.97	2.98
(c) Trading of Goods	57.08	47.44	28.39	47.44
(d) Other Unallocable	2742.69	2684.50	2307.56	2684.50
Total	2560.39	2543.50	2462.72	2543.50

