LESHA INDUSTRIES
LIMITED

November 06, 2026

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 November 06, 2026

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on **Friday, November 06 2026** from 03:50 P.M to 04:15 P.M at the Registered Office of the Company has inter alia considered and approved on review and recommendation of Audit Committee of the Company, the unaudited Financial Results for the quarter and half year ended September 30, 2026.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we enclose herewith the unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Limited Review Report issued by M/s Khimani & Co., Chartered Accountants, Statutory Auditors of the Company.

This is for you information and record purpose.

Thanking You.

For Lesha Industries Limited

Shah Leena Ashok

Digitally signed by Shah Leena Ashok
DN: c=IN, o=Personal, postalCode=380007, st=Gujarat, serialNumber=42a1fd497a25cc91c19b0870e90db73d2fd65f78f25497c95d1ce6053fd324, cn=Shah Leena Ashok
Date: 2026.11.06 16:35:40 +05'30'

Leena A. Shah
Managing Director
DIN: 02629934

Regd. Office: Corporate House-2, Anam-2, Iscon Ambli BRTS Road, Nr. Vakil Saheb Bridge, Ambli, Ahmedabad–380058, Gujarat, India
CIN: L27100GJ1992PLC018607
Website: www.lesha.in
Email : info@lesha.in
Phone : +91 63580 28104

Khimani & Co.
CHARTERED ACCOUNTANTS
713, Span Trade Centre,
Opp. Kochrab Ashram, Paldi,
Ahmedabad - 380006
(O) 079-4039 1112 / 2658 1212

CA. Md. Ayaz Khimani
(M.Com., FCA)
DISA (ICAI)
+91 93740 22455
caayaz_khimani2009@yahoo.co.in

LIMITED REVIEW REPORT OF INDEPENDENT AUDITORS ON STANDALONE UNAUDITED QUARTERLY AND HALF YEARLY RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015

To
The Board of Directors,
Lesha Industries Limited ("the Company")

1. We have reviewed the Standalone unaudited financial results of **Lesha Industries Limited for quarter and half year ended on 30th September, 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 (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, except as specified in Point No.4 below, 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.

KHIMANI & COMPANY * AHMEDABAD * M.NO. 131842 FRN : 130022W * CHARTERED ACCOUNTANTS

4. We draw attention to the following matters:

   a. The unaudited results pertaining to Quarter and/or Half year ended 30th September, 2025, Audited results pertaining to year ending on 31st March, 2026 and unaudited results pertaining to Quarter ended 30th June, 2026 was issued by the predecessor auditor who have issued an unmodified opinion on respective results.

      Our conclusion is not qualified in respect of these matters.



FOR, KHIMANI & CO..
CHARTERED ACCOUNTANTS
FRN: 130022W

PROPRIETOR
CA. MD. AYAZ M. KHIMANI
M. NO.: 131842
UDIN:26131842NODOFT8269

PLACE: AHMEDABAD
DATE: 06th November, 2026

LESHA INDUSTRIES LIMITED

Registered Office. Corporate House -2 Anam 2 Iscon Ambli BRTS Road Nr. Vakil Saheb Bridge ,Ambli , Ahmedabad 380 058, Gujarat, India.

CIN :L27100GJ1992PLC018607

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2026.

(Rs. in Lakhs except per share data)

	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	**Income From Operations**						
	(a) Revenue from operations	0.00	0.00	10.17	0.00	10.17	474.14
	(b) Other Income	7.58	9.42	9.43	17.00	18.85	41.82
	Total Income	**7.58**	**9.42**	**19.60**	**17.00**	**29.02**	**515.96**
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	0.00	0.00	0.00	0.00	0.00	453.85
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	1.75	0.55	1.95	2.30	3.94	7.55
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.01
	(f) Depreciation and amortisation expense	0.46	0.47	0.49	0.93	0.97	1.87
	(g) Other expenses	2.51	6.26	8.28	8.77	13.71	31.13
	Total Expenses	**4.72**	**7.28**	**10.72**	**12.01**	**18.62**	**494.41**
3	**Profit/(loss) before exceptional items and tax (1-2)**	**2.86**	**2.14**	**8.88**	**4.99**	**10.40**	**21.55**
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit/(Loss) before tax (3+4)**	**2.86**	**2.14**	**8.88**	**4.99**	**10.40**	**21.55**
6	**Tax Expense**						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	6.57
	(b) Earlier Year Taxes	0.00	0.00	0.00	0.00	0.00	1.50
	(c) MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Deferred tax	0.00	0.00	-0.15	0.00	-0.15	-0.37
	Total Tax Expenses	**0.00**	**0.00**	**-0.15**	**0.00**	**-0.15**	**7.70**
7	**Profit / (Loss) for the period from continuing operations (5-6)**	**2.86**	**2.14**	**9.03**	**4.99**	**10.55**	**13.85**
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**	**2.86**	**2.14**	**9.03**	**4.99**	**10.55**	**13.85**
13	Paid-up equity share capital (Face value of Re. 1/- each)	2845.17	2845.17	2845.17	2845.17	2845.17	2845.17
14	Other Equity				4576.76	4568.46	4571.76
15	**Earnings Per Share (before exceptional items) (not annualised):**						
	(a) Basic	0.001	0.001	0.003	0.002	0.004	0.005
	(b) Diluted	0.001	0.001	0.003	0.002	0.004	0.005
16	**Earnings Per Share (after exceptional items) (not annualised):**						
	(a) Basic	0.001	0.001	0.003	0.002	0.004	0.005
	(b) Diluted	0.001	0.001	0.003	0.002	0.004	0.005

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 November 06, 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 September 30, 2026.

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 acccordance 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.

5) The figures for the quarter ended 30th September 2026 represent the balance between unaudited figures in respect of the half year ended 30th September 2026 and those published for the first quarter of the respective financial year.

6). The Company does not have any Subsidiary/ Joint Venture/ Associate.

LESHA INDUSTRIES LIMITED AHMEDABAD

For, LESHA INDUSTRIES LIMITED

Leena A. Shah

Leena A Shah
MANAGING DIRECTOR
DIN : 02629934

Date : 06/11/2026
Place : Ahmedabad

LESHA INDUSTRIES LIMITED

STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30/09/2026

(Rs.in Lakhs)

	Particulars	As at 30/09/2026	As at 31/03/2026
A	**ASSETS**		
1	**Non-current Assets**		
(a)	Property , Plant and Equipment	676.35	578.43
(b)	Other Intangible assets	-	-
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	**Financial Assets :**		
(i)	Investments	91.00	80.00
(ii)	Deferred tax assets (Net)	0.73	0.73
(iii)	Loans	6,202.39	6,214.38
(f)	Other non-current assets	57.58	53.56
	Sub-total - Non-current Assets	**7,028.05**	**6,927.10**
2	**Current Assets**		
(a)	Inventories	3.00	3.00
(b)	**Financial Assets :**		
(i)	Investments	-	-
(ii)	Trade Receivables	22.19	22.19
(iii)	Cash and Cash Equivalents	237.16	30.86
(iv)	Loans	-	-
(v)	Other Financial Assets	424.23	652.74
(c)	Other current assets	68.41	33.78
	Sub-total - Current Assets	**754.99**	**742.57**
	TOTAL - ASSETS	**7,783.04**	**7,669.67**
B	**EQUITY AND LIABILITIES**		
	Shareholders' Funds		
(a)	Share Capital	2845.17	2845.17
(b)	Other Equity	4576.76	4571.76
	Sub-total - Equity	**7,421.92**	**7,416.93**
1	**Liabilities**		
	Non-current Liabilities		
(a)	**Financial Liabilities :**		
(i)	Borrowings	-	-
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	**-**	**-**
2	**Current Liabilities**		
(a)	**Financial Liabilities :**		
(i)	Borrowings	180.38	9.53
(ii)	**Trade Payables**		
	(i) Total outstanding dues to Micro and Small Enterprises	-	-
	(ii)Total outstanding dues of creditors other than Micro and Small Enterprises	48.33	66.65
(iii)	Other Financial Liabilities	61.80	81.30
(b)	Provisions	-	-
(c)	Other Current Liabilities	70.62	93.35
(d)	Current Tax Liabilities (Net)	0.00	1.92
	Sub-total - Current Liabilities	**361.13**	**252.75**
	TOTAL - EQUITY AND LIABILITIES	**7,783.04**	**7,669.67**

LESHA INDUSTRIES LIMITED AHMEDABAD

LESHA INDUSTRIES LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

(Rs.in Lakhs)

	Particulars	01-04-2026 to 30-09-2026	01-04-2025 to 31-03-2026
A	**Cash flow from Operating Activities**		
	Net Profit Before Tax	**4.99**	**21.55**
	Adjustments for:		
	Add: Depreciation	0.93	1.87
	Add : Preliminary Expense Wirtten off	-	-
	Dividend Income	-	(0.02)
	Less: Profit on sale of Land	-	-
	Less :Profit on sale of Mutual Fund	-	-
	Less: Interest Income	-	-
	Less : Liability written back	-	-
	Operating Profit / (Loss) before Working Capital Changes	**5.93**	**23.40**
	Adjustments for:		
	Increase/(Decrease) in Trade Payables	(18.32)	66.65
	Increase/(Decrease) in Financial Liabilities	(19.50)	19.58
	Increase/(Decrease) in Short term Borrowing	170.85	(27.86)
	Increase/(Decrease) in Other Current Liabilities	(27.38)	69.38
	(Increase)/Decrease in Trade Receivables	-	226.79
	(Increase)/Decrease in short term loans & advances	-	-
	(Increase)/Decrease in Financial liabilities	228.51	803.14
	(Increase)/Decrease in other current assets	(29.88)	(23.48)
	(Increase)/Decrease in inventory	-	-
	Cashflow generated from Operating Activities	**310.21**	**1,157.60**
	Income Tax Paid (Net of Refund)	-	(10.84)
	Net Cashflow generated from Operating Activities A	**310.21**	**1,146.76**
B	**Cash flow from Investment Activities**		
	Sale of Land/(Purchase of Property , Plant and Equipment)	(100.88)	(517.01)
	Interest Income	-	-
	Purchase of Investments	(11.00)	-
	Sales of Investments	-	-
	Dividend Income	-	0.02
	Net Cashflow generated from Investments Activities B	**(111.88)**	**(516.99)**
C	**Cash flow from Financiang Activities**		
	Issue of Share Capital	-	-
	Money Received Against Right Issue	-	-
	Transaction cost related to right issue	-	-
	(Increase)/Decrease in Long terms loans	-	-
	(Increase)/Decrease in other non-current assets	(4.01)	8.10
	(Increase) /Decrease in Long term Loans & Advances (Assets)	11.98	(715.97)
	Increase/(Decrease) in non current liabilities	-	-
	Net Cashflow generated from Financing Activities C	**7.97**	**(707.87)**
	Net Change in Cash & Cash Equivalents (A+B+C)	**206.30**	**(78.10)**
	Opening Cash & Cash Equivalents	30.86	108.96
	Closing Cash & Cash Equivalents	**237.16**	**30.86**



LESHA INDUSTRIES LIMITED

Unaudited Segment - Wise Revenue , Results and Capital Employed (Rs .In Lakhs)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(a) Steel Trading	0.00	0.00	0.00	0.00	0.00	463.97
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	0.00	0.00	0.00	0.00	0.00
(d) Others	0.00	0.00	10.17	0.00	10.17	10.17
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations	**0.00**	**0.00**	**10.17**	**0.00**	**10.17**	**474.14**
2.Segment Results						
(a) Steel Trading	0.00	0.00	0.00	0.00	0.00	10.12
(b) Shares/Commodity Trading	0.00	0.00	0.00	0.00	0.00	0.00
(c) Trading of Goods	0.00	0.00	0.00	0.00	0.00	0.00
(d) Others	7.58	9.42	19.60	17.00	29.02	51.99
Total						
Less: (i) Other Un-allocable Expenditure net off	-4.72	-7.28	-10.72	-12.01	-18.62	-40.56
Total Profit Before Tax	**2.86**	**2.14**	**8.88**	**4.99**	**10.40**	**21.55**
3.Capital Employed (Segment assets – Segment Liabilities)						
(a) Steel Operation	1.20	1.20	82.67	1.20	82.67	485.63
(b) Shares Operation	3.00	3.00	3.00	3.00	3.00	3.00
(c) Trading of Goods	0.00	0.00	0.00	0.00	0.00	0.00
(d) Other Unallocable	7417.73	7414.87	7327.96	7417.73	7327.96	6928.30
Total	**7421.92**	**7419.07**	**7413.63**	**7421.92**	**7413.63**	**7416.93**

LESHA INDUSTRIES LIMITED AHMEDABAD