

Integrated Filing (Finance) Ind AS

LEEL ELECTRICALS LIMITED

General Information

Scrip code*	517518	
NSE Symbol*	LEEL	
MSEI Symbol*	NOTLISTED	
ISIN*	INE245C01019	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	07-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-07-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Manufacturing of Part of Air Conditioning Machines	
Start date of board meeting	07-08-2025	
Start time of board meeting	13:00:00	
End date of board meeting	07-08-2025	
End time of board meeting	13:40:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
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?	false	
No. of times funds raised during the quarter		
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)	No such event.
------------------------	----------------

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	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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	148.11	148.11
Other income	0.00	0.00
Total income	148.11	148.11
2 Expenses		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	507.76	507.76
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(413.26)	(413.26)
(d) Employee benefit expense	13.14	13.14
(e) Finance costs	5.39	5.39
(f) Depreciation, depletion and amortisation expense	17.11	17.11
(g) Other Expenses		
1 Advertising & Communication Expenses	0.05	0.05
2 Certification, Registration & Membership Fees	0.38	0.38
3 Communication Expenses	0.22	0.22
4 Consultancy Fees	0.19	0.19
5 Conveyance, Travelling, Freight Expenses	1.15	1.15
6 Legal Professional Fees & Expenses	3.83	3.83
7 Misc. Office Expenses	3.12	3.12
8 Misc. Plant Expenses	1.00	1.00
9 Plant Stationery	0.20	0.20
Total other expenses	10.14	10.14
Total expenses	140.28	140.28
Total profit before exceptional items and tax	7.83	7.83
4 Exceptional items	0.00	0.00
Total profit before tax	7.83	7.83
6 Tax expense		
7 Current tax	0.00	0.00
8 Deferred tax	0.00	0.00
Total tax expenses	0.00	0.00
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
Net Profit Loss for the period from continuing operations	7.83	7.83
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
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
Total profit (loss) for period	7.83	7.83
17 Other comprehensive income net of taxes	0.00	0.00
Total Comprehensive Income for the period	7.83	7.83
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	0.00	0.00
Face value of equity share capital	0.00	0.00
22 Reserves excluding revaluation reserve		
23 Earnings per share		
i Earnings per equity share for continuing operations		
Basic earnings (loss) per share from continuing operations	0.00	0.00
Diluted earnings (loss) per share from continuing operations	0.00	0.00
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	0.00	0.00
Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.00

24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
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		Textual Information(1)

Text Block

Textual Information(1)	<ol style="list-style-type: none">1. The Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting Standards) Rules, 2015. Ind AS prescribed under Section 133 of The Companies Act, 2013 read with the relevant rules, issued there under and other accounting principles generally accepted in India.2. The Company operates in one business segment therefore segment reporting is not applicable as per Ind AS 108.3. The Company is currently undergoing a restructuring process. As a result, the total number of shares is not yet determined, and accordingly, the Basic and Diluted Earnings per Share (EPS) cannot be computed at this stage. Once the restructuring is completed and the share structure is finalized, the Company will report the Basic and Diluted EPS accordingly.4. The above un-audited financial results have been reviewed by the audit committee and the Board of Directors in the Board Meeting held on 7th August, 2025.
------------------------	---

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	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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		
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		
5 Total Other comprehensive income		