

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	09-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third 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	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Manufacturing of Part of Air Conditioning Machines	
Start date of board meeting	09-02-2026	
Start time of board meeting	14:00:00	
End date of board meeting	09-02-2026	
End time of board meeting	15:11:00	
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
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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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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	572.65	1,196.25
Other income	17.89	18.09
Total income	590.54	1,214.34
2 Expenses		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	407.50	1,489.46
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(56.49)	(742.73)
(d) Employee benefit expense	67.01	136.08
(e) Finance costs	25.10	30.67
(f) Depreciation, depletion and amortisation expense	40.75	98.37
(g) Other Expenses		
1 Advertising & Communication Expenses	0.89	1.71
2 Certification, Registration & Membership Fees	0.12	0.65
3 Communication Expenses	0.38	0.80
4 Consultancy Fees	10.75	11.29
5 Conveyance, Travelling, Freight Expenses	0.15	7.20
6 Legal Professional Fees & Expenses	10.95	21.49
7 Listing & ROC Fees	1.97	12.11
8 Print & Stationery	0.41	1.11
9 Rate & Taxes Fee	0.05	0.05
10 Others	12.15	37.34
Total other expenses	37.82	93.75
Total expenses	521.69	1,105.60
3 Total profit before exceptional items and tax	68.85	108.74
4 Exceptional items	0.00	0.00
5 Total profit before tax	68.85	108.74
6 Tax expense		
7 Current tax	0.00	0.00
8 Deferred tax	0.00	0.00
9 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
11 Net Profit Loss for the period from continuing operations	68.85	108.74
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	68.85	108.74
17 Other comprehensive income net of taxes	0.00	0.00
18 Total Comprehensive Income for the period	68.85	108.74
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	1,080.30	1,080.30
Face value of equity share capital	1080.30	1080.30
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	0.64	1.01
Diluted earnings (loss) per share from continuing operations	0.64	1.01
ii Earnings per equity share for discontinued operations		
Basic earnings (loss) per share from discontinued operations	0.64	1.01
Diluted earnings (loss) per share from discontinued operations	0.64	1.01
iii Earnings per equity share (for continuing and discontinued operations)		
Basic earnings (loss) per share from continuing and discontinued operations	1.28	2.02

	Diluted earnings (loss) per share from continuing and discontinued operations	1.28	2.02
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		

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
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		

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

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
No records available							