

LEEL ELECTRICALS LIMITED



(Formerly Lloyd Electric & Engineering Limited)

Reg. Office: A 603 & 604, Logix Technova, Sector 132, Noida, U.P. PIN- 201304

Contact No: 0120-4098444, 9910616750

E-mail: info@leeelectric.com

Date: 11th February 2025

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex Bandra (E), Mumbai – 400051
Fax No.: 022-22721919	Fax No.: 022-26598120
Ref.: Leel Electricals Limited (LEEL/ ISIN- INE245C01019)	Ref.: Leel Electricals Limited (LEEL/ ISIN- INE245C01019)

Dear Sirs,

Subject: Integrated Filing (Financials) for the quarter ended on December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02, both dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine-months ended December 31, 2024.

The above information is also available on the website of the Company.

This is for your information and record.

Thanking you.

Yours faithfully,

For Leel Electricals Limited

Komal Phulwani

Company Secretary & Compliance Officer

LEEL ELECTRICALS LIMITED



Registered Office: A-603, Logix Technova, Sector-132, Noida, Uttar Pradesh-201306

CIN: L29120UP1987TLC091016

Email: info@leeelectric.com Website: www.leeelectric.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2024

(Amount in Lakhs)

SR NO	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	-	-	-	-	-	-
	Other Operating revenue	-	-	-	-	-	-
II	Other Income	0.96	0.58	-	1.54	-	-
III	Total Income (I+II)	0.96	0.58	-	1.54	-	-
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	0.12	-	-	0.12	-	-
	Changes in inventories of finished	-0.12	-	-	-0.12	-	-
	Employee benefits expense	3.00	3.16	-	6.16	-	-
	Finance Costs	-	-	-	-	-	-
	Depreciation and amortization	-	-	-	-	-	-
	Other expenses	4.75	7.07	-	11.83	-	-
	Total expenses	7.75	10.23	-	17.99	-	-
V	Profit before Tax and Exceptional	-6.79	-9.66	-	-16.45	-	-
VI	Exceptional Items						
	Exceptional items [net credit/ (charge)]	-	-	-	-	-	-
	Profit Before Tax (V-VI)	-6.79	-9.66	-	-16.45	-	-
VII	Tax Expenses						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
VIII	Profit for the Period (VI-VII)	-6.79	-9.66	-	-16.45	-	-
IX	Other Comprehensive Income						
	Other comprehensive income for the	-	-	-	-	-	-
X	Total comprehensive income for the	-6.79	-9.66	-	-16.45	-	-
XI	Paid up equity share capital (Face						
XII	Earnings per share (of Rs. 10 each)						
	(a) Basic EPS						
	(b) Diluted EPS						

**VIVEK
MITTAL**

Digitally signed by VIVEK MITTAL
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pseudoym=83c486f813d643558e14062607a5d47,
2.5.4.2m=06014408c01c22526a9f765e7c8e9564fa21
f377e43775ef4e493611343d12, postalCode=201002,
st=Uttar Pradesh,
serialNumber=187cf9b69797b48d3cb9d9735baa00
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For and On Behalf of Board of Directors

LEEL ELECTRICALS LIMITED

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GUPTA

Date: 2025.01.07 14:26:17 +05'30'

**NEERAJ GUPTA
(MANAGING DIRECTOR)**

DIN : 07176093

Date: 07-01-2025

Place: Noida

VIVEK MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

KE-22, NEW KAVI NAGAR, GHAZIABAD – 201002 (U.P.) PH: 9810197960, 8860160290

E Mail: vivekmittalgzbb@yahoo.co.in,

Limited Review Report on Unaudited Standalone financial results of Leel Electricals Limited for the Quarter and Nine months ended on 31st December 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,

The Board of Directors

Leel Electricals Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Leel Electricals Limited (“the Company”) for the Quarter and Nine months ended on December 31st, 2024 (“the Statement”) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time (“the Listing Regulations”).

2. This statement, which is the responsibility of the Company’s Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (“Ind As 34 “Interim Financial Reporting”) prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered

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MITTAL**

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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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 except as mention in **Other Matters below** that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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.

5. Other Matters:

1. The Hon'ble National Company Law Tribunal Allahabad Bench (NCLT) vide its order dated 06.12.2021 initiated the liquidation proceedings against Leel Electricals Limited (Company). Thereafter, Hon'ble NCLT by its order dated 21.03.2024 and 23.10.2024 inter-alia approved the directions for implementing sale of the Company as a going concern to a Successful Auction Purchaser i.e. Krishna Ventures Limited (KVL/Acquirer). The Liquidator has already issued the Sale Certificate dated 12.06.2024 for sale of the Company as going concern pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 (Code). The Acquirer has initiated the process for taking over of the Company. The process related to change in management has been done but other restructuring exercise such as change in capital of the Company is in process. The Acquirer is in the process of complete takeover of the Company including but not limited to records & papers of the Company. Also, the Company is in the process of

obtaining the latest data of Shareholding from the Registrar & Transfer Agent (RTA) of the Company. Hence Unaudited Standalone Financial Results of Leel Electricals Limited as on dated 31.12.2024 are subject to final adjustment in absence of pending information / data before the Sale Certificate dated 12.06.2024.

2. We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and nine months ended on 31st December, 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement of the corresponding quarter and nine months ended on 31st December 2023 and year to date financial results for the period 01st April 2023 to 31st March 2024 are not provided to us .

Our Conclusions are modified in respect of others matter 5(1) and 5(2) above .

Thanking You,

**FOR VIVEK MITTAL & ASSOCIATES,
CHARTERED ACCOUNTANTS**

**VIVEK
MITTAL**

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postalCode=201002, st=Uttar Pradesh,
serialNumber=87cc98b09797b483c0b09725
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cn=VIVEK MITTAL
Date: 2025.01.07 14:30:00 +05'30'

CA VIVEK MITTAL

PARTNER

MEMBERSHIP NO.: 74613

FRN: 005847C

Place : Ghaziabad

Date: 07.01.2025

UDIN : 25074613BMIJMN7663

LEEL ELECTRICALS LIMITED



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E-mail: info@leelectric.com

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC.

-Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Since the Company has been acquired by the new management under the provisions of the Insolvency and Bankruptcy Code (IBC), the liabilities got settled as per the IBC.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

-Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

-Not Applicable