

REGD. OFFICE: 14B, CAMAC STREET KOLKATA - 700 017, INDIA PH.: 91-33-4069 5100 / 4065 0374 FAX: 91-33-4001 6766

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

November 13, 2024

The Secretary
Bombay Stock Exchange Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai-400001

The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata 700001

Dear Sir.

Sub: Unaudited (Standalone & Consolidated) Financial Results for the quarter and half year ended September 30th 2024.

We wish to inform you that the Board of Directors of the Company at its Meeting held today i.e. August 13, 2024, has inter alia approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended September 30, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose the following:-

- a. Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024.
- b. Limited Review Reports of the Statutory Auditors on the above Results.

The meeting commenced at 02:00 p.m. and concluded at 05:00 p.m.

The said Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024. as approved by the Board, will also be available on the Company's website, https://lnsel.com

You are requested to take the same on your records.

Thanking You,

Lee & Nee Softwares (Exports, Live)

Your's faithfully.

For Lee & Nee Softwares (Exports) Ltd.

Arpita Gupta

Director

Head. Office: 327, Gate No. 2, 3rd Floor, Poddar Court, 18. Rabindra Sarani, Kolkata - 700 001 🖀 : (033) 40611657

: 9330102396 , 9123097412
E-mail : nitinagrawalca@gmail.com

canhaassociates@gmail.com

Mumbai Branch: A/62 Highway Apartments B/H sion Fort Garden, Mumbai, Maharashtra - 400 022

Nagpur Branch: Plot No. 30A Wardhaman Nagar, Nagpur - 440 008

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY AND YEAR TO DATE STANDALONE FINANCIAL RESULTS OF LEE & NEE SOFTWARES (EXPORTS) LTD. PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
Lee & Nee Softwares (Exports) Limited

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of Lee & Nee Softwares (Exports) Limited ("the Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 together with the relevant notes thereon (the "Statement")., being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation"), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, of the Company has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to express a conclusion on the Statement 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 Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 the 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 that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### For N H Agarwal & Associates

Chartered Accountants

ICAI Firm Registration No.: 0327511E

Nitin Hukumchand Agarwal

Partner

Membership No. 129179

Date: 13th November, 2024

Place: Kolkata

UDIN: 24129179BKBJA1573

CIN: L70102WB1988PLC045587

Regd Office: 14B, Camac Street, Kolkata - 700017. email id: info@Insel.com Website: www.lnsel.com

Phone : 033-40650374 Fax : 033-40650378

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024

(Rs. in Lakhs)

	·				Half Yea	r Ended	Year Ended
	Particulars		Quarter Ended		Tid.: 15		
SL No.		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
			Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Unaudited	Unaudited	Ollaudited			
1	Income		208.82	200.49	442.19	377.95	805.27
	(a) Revenue from Operations	233.37	29.64	. 27.55	57.57	57.58	105.61
	(b) Other Income	27.93	238.46	228.04	499.76	435.53	910.88
	Total Income [a+b]	261.30	238.40	220.04			
2	Expenses			24.49	. 78.21	52.27	129.80
	(a) Purchase of stock-in-trade/services	47.75	30.46	24.48 98.12	211.43	178.64	373.08
	(b) Employee benefits expense	107.49	103.94	98.12	0.31	-	0.06
	(c) Finance Cost	· , -	0.16	1.07	6.05	1.98	5.69
	(d) Depreciaion and amortisation expense	3.20	2.85	90.60	177.55	180.88	353.39
	(e) Other expenses	86.77	90.78		473.55		862.02
	Total Expenses [a+b+c+d+e]	245.21	228.19	214.27	. 473.33	425.77	
				13.77	26.21	21.76	48.86
3	Profits/(Loss) before tax (1-2)	16.09	10.27	13.//	20.21	22.70	10.00
		Ti Ti					±/4
4	Tax Expense	,		F	0.55		14.31
	(a) Current Tax	5.71	2.98	-	8.69	1	(0.08)
	(b) Tax expenses of prior years	0.16	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	-	0.16		1.08
	(c) Deferred Tax	. (1.17)	0.36		(0.81		15.31
1	Total Tax expenses	4.70	3.34	-	8.04	-	13.31
			7	- M.			22.55
5	Net Profit/Loss for the period after tax (3-4)	11.39	6.93	13.77	18.17	21.76	33.55
6	Others Comprehensive Income						
٠	(i)Items that will not be reclassified to Profit or (Loss)						(2.70)
	a)Remeasurements gain/(loss) on defined benefits obligations	(0.69)	(0.70)	-	(1.39		(2.79)
	b) Income tax relating to item (a) above	0.18	0.18		0.36	,	1.49
	b) meeting tax relating to mem (=)		60				14.60
	c)Equity Instruments through OCI	(13.42)	11.71	2.41			14.69 (0.72)
1-	d) Income tax relating to item (c) above	2.55	(2.11)	-	0.44	(2.45)	(0.72)
	(ii) Items that will be reclassified to Profit/(Loss)				1 - 1 - 2	٠.	
	(a) Financial Instruments through OCI		-	-	-	-	
	(b) Tax impact on above	-		-	-	-	_
					/0.00	9.37	12.67
7	Other Comprehensive Income for the Period (i + ii)	(11.38)	9.08	2.41	(2.30	9.37	12.07
				1010	15.0	7 31.13	46.22
8	Total Comprehensive Income for the Period (5+7)	(0.14)	16.01	16.18	15.8	31.15	40.22
9	Paid-up equity share capital (Face value : Rs. 10 per share)					E 577.40	5,577.40
1		5,577.40	5,577.40	5,577.40	5,577.4	0 5,577.40	(104.79)
10	Other Equity (excluding Revaluation Reserves)	J	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	A Ta	+	(104.79
11						0.04	0.06
	(a) Basic (Rs.)	0.02					
	(a) Diluted (Rs.)	0.02	. 0.0	1 0.0	2 0.0	0.04	0.00

#### Notes:

- 1. The above unaudited standalone results for the Quarter & Half Year Ended September 30, 2024 have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th September, 2024. The Statutory Auditor's has expressed an unmodified opinion on the above results.
- 2. There were no exceptional items during the period.
- 3. The company operates only in a single business segment. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable
- 4. The Results of the Company are available for investors on the website of BSE Limited and CSE Limited and on the company's website www.lnsel.net
- 4. The Results of the Company are arounded to infection of the classification of current period wherever necessary.

  5. Figures for the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.

Place : Kolkata Date : 13/11/2024

UD IN: 24 129179 BKBUJA 1573.

By Order of the Board of Directors

Lee & Neg Softwares (Exports) Ltd.

(Mahesh Gupta) Managing Director

Director

N H Agarwal & Associates Chartered Accountants

CA Nitin Hukumchand Agarwal Partner

CIN: L70102WB1988PLC045587

Regd Office: 14B, Camac Street, Kolkata - 700017.
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Phone: 033-40650374 Fax: 033-40650378

# STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2024

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	30th September ,2024	31st March, 2024
	Unaudited	Audited
ASSETS		<i>*</i>
Non-current assets		
Property, Plant & Equipment and Intangible Assets		
(a) Property, plant and equipment	36.29	31.09
(b) Goodwill	2,439.35	2,439.35
Financial assets		
(a) Investments	1,007.65	963.59
(b) Trade Receivable	78.49	81.48
(c) Loans	1,083.30	1,132.16
(d) Other financial assets	4.68	4.68
Deferred Tax Assets	5.72	4.11
Other non-current assets	41.36	101.36
	4,696.84	4,757.82
TOTAL (I)	,,,,,,,	, , , , , , , , , , , , , , , , , , , ,
Current assets		· .
Financial assets	76.80	103.07
(a) Investment	20.67	16.23
(b) Trade receivables		44.65
(c) Cash and cash equivalents	6.96	102.75
(d) Bank balance other than cash and cash equivalents	102.85	,
(e) Loans	698.59	562.91
(f) Other Financial Assets	0.09	0.60
Current Tax Assets	4.79	12.68
Other current assets	74.98	33.98
TOTAL (II)	985.73	876.87
TOTAL ASSETS (I+II)	5,682.57	5,634.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	5,577.40	5,577.40
(b) Other equity	(88.91)	(104.79)
TOTAL (I)	5,488.49	5,472.61
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(a) Borrowings	5.64	5.64
(b) Other financial liabilities	0.01	. 0.01
Provisions	9.80	9.80
TOTAL (II)	15.45	15.45
Current liabilities	(5.43)	10.40
Financial liabilities		
		0.70
(a) Borrowings	2.20	3.78
Trade payables :		
(i)Dues to micro enterprises and small enterprises	25.02	7.86
(ii) Dues to creditors other than micro enterprises and		, W
small enterprises	2.43	22.00
Other current liabilities	144.61	108.62
Provisions	4.37	4.37
TOTAL (III)	178.63	146.63
TOTAL - EQUITY AND LIABILITIES (I+II+III)	5,682.57	5,634.69



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# STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(All amounts in ₹ lakhs, unless otherwise stated)

Activation   Act		(All amounts in ₹ lakhs, unless otherwise stated Year Ended			
A. Cash flow from operating activities  Ver profit before tax Adjustments to reconcile net profit to net cash provided by operating activities:  Depreciation and amortisation  (50.41) (98.11 (150.41) (98.11 (150.41) (198.11 (15	Particulars				
Leash flow from operating activities  tet profit before tax  Adjustments to reconcile net profit to net cash provided by operating activities:  Depreciation and amortisation  finance costs  Gratuly  Toriti on investment in Partnership firm  (OD3)  Operating profit before working capital changes  Changes in working capital: Adjustments for  (Increase)/decrease in trade receivables  (Increase)/decrease in trade a decrease in Cher Current Assets  (Increase)/decrease in trade a decrease in Cher Current Assets  (Increase)/decrease in trade a decrease in Cher Current Assets  (Increase)/decrease in trade a decrease in Cher Current Assets  (Increase)/decrease in the Financial Assets(Current)  (Increase)/decrease in the Financial Assets(Current)  (Increase)/decrease in the Financial Assets (Mon Current)  (Increase)/decrease in Other Current Assets  (Increase)/decrease in Other Non Current Assets  (Increase)/decrease in Other Non Current Liabilities  (Increase)/decrease in Other Non Current Liabilities  (Increase)/decrease in Working capital  Cash generated from operations  (Increase)/decrease in working capital  Cash flow from Investing activities  B. Cash flow from Investing activities  B. Cash flow from Investing activities  C. Cash flow from Investing activities  Loan Taken  Loan Taken  Loan Taken  Loan Taken  Loan Taken  Loan Fapaid  Net cash (used In)/generated from financing activities  C. Cash flow from financing activities  Loan Taken  Loan Taken  Loan Fapaid  Net cash quivalents at beginning of the year  44.65  97.48		30th September,2024	2024		
Vector the fore tax		Unaudited	Audited		
Vector the fore tax	A. Cash flow from operating activities				
Depreciation and amortisation   6.00   5.04   (98.14   198.14	Net profit before tax	26.21	48.86		
Depreciation and amortisation   6.00   5.04   (98.14   198.14	Adjustments to reconcile net profit to net cash provided by operating activities:				
(50.44)   (98.18   finance cost   0.31   1.52   1	Depreciation and amortisation	6.05	5.69		
1.52   Committee		(50.41)	(98.18		
Profit on Investment in Partnership firm  Net Gain on changes in fair Value  Operating profit before working capital changes  Changes In working capital: Adjustments for (Increase)/decrease in trade receivables  (Increase)/decrease in Other Current Assets (Increase)/decrease in Other Current Assets (Increase)/decrease in Intrade & other payables (Current) (Increase)/decrease in Intrade & other payables (Current) (Increase)/decrease in Intrade & other payables (Current) (Increase)/decrease in Other Financial Assets (Current) (Increase)/decrease in Other Financial Assets (Non Current) (Increase)/decrease in Other Non Current Assets (Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Other Non Current Non Cu	Finance cost	0.31			
(2.31)   (4.36)	Gratuity	1.52	•		
(2.31)   (4.36)   (	Profit on Investment in Partnership firm	(0.03)	(0.03		
Changes In working capital: Adjustments for (Increase)/decrease in trade receivables (Increase)/decrease in Ioans (Current) (S68.31) (S52.24) (Increase)/decrease) in Ioans (Current) (S51 (S68.31) (Increase)/decrease) in Other Financial Assets (Non Current) (S51 (S68.31) (Increase)/decrease in Other Financial Assets (Non Current) (Increase)/decrease in Other Non Current Assets (Non Current) (Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Current Liabilities (Increase)/decrease in Current Liabilities (Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Working capital (Increase)/decrease in Loans (Non Current) (Increase)/decrease in Coans (Non Current) (Increase)/decrease) (Increase)/decrease) (Increase)/decrease) (Increase)/decrease) (Increas	Net Gain on changes in fair Value	(2.31)	(4.36		
(Increase)/decrease in trade receivables       (1.45)       10.22         (Increase)/decrease in Other Current Assets       (41.01)       2.65         (Increase)/decrease in Loans (Current)       (86.81)       (552.24         (Increase)/decrease in Other Financial Assets (Current)       (2.41)       (34.34         (Increase)/decrease in Other Financial Assets (Current)       0.51       (0.66         (Increase)/decrease in Other Non Current Assets       60.00       90.01         (Increase)/decrease in Other Non Current Liabilities       35.99       39.43         (Increase)/decrease in Current Liabilities       35.99       39.43         (Increase)/decrease in Urrent Liabilities       35.99       39.43         (Increase)/decrease in Verking capital       (36.57)       (443.55         Cash generated from operations       (55.23)       (491.51         (Increase)/decrease in Working capital       (55.23)       (491.51         (Increase)/decrease paid       (0.96)       4.83         Net cash (used in)/generated from operating activities       (55.23)       (491.51         B. Cash flow from Investing activities       (11.26)       (25.81         Purchase of Property, Plant and Equipment       (11.26)       (25.81         (Increase)/decrease in Loans (Non Current)       48.85 <td< td=""><td>Operating profit before working capital changes</td><td>(18.65)</td><td>(48.02)</td></td<>	Operating profit before working capital changes	(18.65)	(48.02)		
(Increase)/decrease in trade receivables       (1.45)       10.22         (Increase)/decrease in Other Current Assets       (41.01)       2.65         (Increase)/decrease in Loans (Current)       (86.81)       (552.24         (Increase)/decrease in Other Financial Assets (Current)       (2.41)       (34.34         (Increase)/decrease in Other Financial Assets (Current)       0.51       (0.66         (Increase)/decrease in Other Non Current Assets       60.00       90.01         (Increase)/decrease in Other Non Current Liabilities       35.99       39.43         (Increase)/decrease in Current Liabilities       35.99       39.43         (Increase)/decrease in Urrent Liabilities       35.99       39.43         (Increase)/decrease in Verking capital       (36.57)       (443.55         Cash generated from operations       (55.23)       (491.51         (Increase)/decrease in Working capital       (55.23)       (491.51         (Increase)/decrease paid       (0.96)       4.83         Net cash (used in)/generated from operating activities       (55.23)       (491.51         B. Cash flow from Investing activities       (11.26)       (25.81         Purchase of Property, Plant and Equipment       (11.26)       (25.81         (Increase)/decrease in Loans (Non Current)       48.85 <td< td=""><td>Changes la marking southely Advisory</td><td></td><td></td></td<>	Changes la marking southely Advisory				
(Increase)/decrease in Other Current Assets (Increase)/decrease in Loans (Current) (Se5.21) (Increase)/decrease in Loans (Current) (Se5.21) (Se6.81) (S52.22) (Increase)/decrease) in trade & other payables (Current) (D.51 (D.66 (Increase)/decrease) in Other Financial Assets (Current) (D.51 (D.66 (Increase)/decrease in Other Non Current Assets (Non Current) (D.60 (Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Northing capital (Increase)/decrease in Northing Capital (Increase)/decrease in Northing Capital (Increase)/decrease in Loans (Non Other Increase)/decrease (Increase)/decrease (Increase)/decrease (Increase)/decrease in Loans (Non Current) (Increase)/decrease (Increase)/decrease) (Increase)/decrease		(1.45)	10.24		
(Increase)/decrease in Loans (Current) (Increase)/decrease in Loans (Current) (Increase)/decrease in Loans (Current) (Increase)/decrease in Loans (Current) (Increase)/decrease in Other Financial Assets (Non Current) (Increase)/decrease in Other Non Current Assets (Increase)/decrease in Other Non Current Assets (Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Current Liabilities (Increase)/decrease in Very Non Current Liabilities (Increase)/decrease in Very Non Current Liabilities (Increase)/decrease in Very Non Current Liabilities (Increase)/decrease in Loans (Non Current) (Increase)/decrease Increase (O.96) (Increase)/decrease (O.96) (I			2.67		
(2.41)   (34.36)   (34.3	,	, , , , , , , , ,			
Increase/(decrease in Other Financial Assets (Current)   0.51   (0.66 (Increase)/decrease in Other Financial Assets (Non Current)   0.00   (Increase)/decrease in Other Non Current Assets   0.00   0.00   (Increase)/decrease in Other Non Current Liabilities   0.00   0.00   (Increase)/decrease in Other Non Current Liabilities   0.00   0.00   (Increase)/decrease in Norking capital   (36.57)   (443.57   (443.					
(1.72   (Increase)/decrease in Other Financial Assets (Non Current)					
(Increase)/decrease in Other Non Current Assets (Increase)/decrease in Other Non Current Assets (Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Current Liabilities (Increase)/decrease in Current Liabilities (Increase)/decrease) in Provisions (Increase)/decrease) in Provisions (Increase)/		0.51	· ·		
(Increase)/decrease in Other Non Current Liabilities (Increase)/decrease in Cher Non Current Liabilities (Increase)/decrease in Provisions (Increase)/decrease in Increase of Property, Plant and Equipment (Increase)/decrease in Increase of Property, Plant and Equipment (Increase)/decrease in Loans (Non Current) (Increase)/decrease in Loan		60.00			
(Increase)/decrease in Current Liabilities       35.99       39.43         Increase/(decrease) in Provisions       (1.39)       3.03         (Increase)/decrease In working capital       (36.57)       (443.55         Cash generated from operations       (55.23)       (491.56         Income taxes paid       (0.96)       4.83         Net cash (used in)/generated from operating activities       (56.18)       (486.73         B. Cash flow from Investing activities       (11.26)       (25.81         Purchase of Property, Plant and Equipment       (11.26)       (25.81         Purchase of investments       (363.02)       (363.02)       (363.02)         sale of investments       337.11       334.81         (Increase)/decrease in Loans (Non Current)       48.86       571.65         Maturity of investment       (0.10)       0.42         Interest income       8.48       8.48         Investment in Fixed Deposit       (0.10)       0.42         Net cash (used In)/generated from investing activities       20.07       424.46         C. Cash flow from financing activities       (1.58)       (0.57         Net cash (used In)/generated from financing activities       (1.58)       9.43         Net increase/(decrease) In cash and cash equivalents (A+B+C)		- 00.00			
(Increase//decrease in Current Labinites   (1.39)   3.00     (Increase//decrease) in Provisions   (1.39)   3.00     (Increase//decrease in Working capital   (36.57)   (443.54     Cash generated from operations   (55.23)   (491.56     Income taxes paid   (0.96)   4.83     Net cash (used in)/generated from operating activities   (56.18)   (486.73     B. Cash flow from Investing activities   (11.26)   (25.81     Purchase of Property, Plant and Equipment   (363.02)   (363.02     Sale of investments   (363.02)   (363.02     Sale of investments   (383.01   (383.01     Sale of investments   (1.26)   (25.81     (Increase)/decrease in Loans (Non Current)   (48.86   571.65     Maturity of Investment   (0.10)   (0.42     Interest Income   8.48   8.48     Investment in Fixed Deposit   (102.10     Net cash (used In)/generated from investing activities   (20.07   424.46     C. Cash flow from financing activities   (1.58)   (0.57     Net cash (used In)/generated from financing activities   (1.58)   (9.57     Net cash (used In)/generated from financing activities   (1.58)   (9.57     Net increase/(decrease) in cash and cash equivalents (A+B+C)   (37.69)   (52.84     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and cash equivalents at beginning of the year   (44.65   97.49     Cash and ca		25.00			
(Increase) (decrease) in Provisions  (Increase) (decrease) in Cope (decrease) in Provisions  (Increase) (decrease in Loans (non Current)  (Increase) (decrease) in Loans (non Current)  (Increase) (decrease in Loans (non Current)  (Increase) (decrease) in Evaluation (decrease) in Loans (non Current)  (Increase) (decrease) in Evaluation (decrease) in Evaluation (decrease) (decrease) in Evaluation (decrease) (decrease) in Evaluation (decrease) (decrease) in Cash and cash equivalents (A+B+C)  (Increase) (decrease) in Cash and cash equivalents (A+B+C)					
Cash generated from operations   (55.23)   (491.56   Cash generated from operations   (0.96)   4.83     Net cash (used in)/generated from operating activities   (56.18)   (486.75     B. Cash flow from Investing activities   (11.26)   (25.81   Cash flow from Investing activities     Purchase of Property, Plant and Equipment   (11.26)   (25.81   Cash flow from Investments   (363.02)   (363.02   Cash flow from Investments   (363.02)   (363.02   Cash flow from finestments   (10.10)   (1.42   Cash flow from finestment   (1.10)   (1.42   Cash flow from finestment in Fixed Deposit   (1.58   Cash flow from financing activities   (1.58   Cash flow from financing from financing activities   (1.58   Cash flow from financing f	Increase/(decrease) in Provisions	(1.59)	3. <b>03</b>		
(0.96)   4.83   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (486.73   (56.18)   (56.18)   (486.73   (56.18)   (56.18)   (486.73   (56.18)   (56.18)   (56.18)   (56.18)   (56.18)   (486.73   (56.18)	(Increase)/decrease In working capital	(36.57)	(443.54		
Net cash (used in)/generated from operating activities  B. Cash flow from Investing activities  Purchase of Property, Plant and Equipment Purchase of investments (363.02) (36	Cash generated from operations	(55.23)	· (491.56		
Net cash (used in)/generated from operating activities  B. Cash flow from Investing activities Purchase of Property, Plant and Equipment Purchase of Investments (11.26) (25.81 (363.02) (48.86) (571.65) (0.10) (0.42) (10		(0.96)	4.83		
Purchase of Property, Plant and Equipment  Purchase of investments  sale of investments  (Increase)/decrease in Loans (Non Current)  Maturity of Investment  (Interest Income Interest Income Investment in Fixed Deposit  C. Cash flow from financing activities  Loan Taken Loan Repaid  Net cash (used In)/generated from financing activities  Loan Taken Loan Repaid  Net cash (used In)/generated from financing activities  (Increase)/decrease) In cash and cash equivalents (A+B+C)  Cash and cash equivalents at beginning of the year  (Increase)/(Increase		(56.18)	(486.73		
Purchase of Property, Plant and Equipment  Purchase of investments  sale of investments  (Increase)/decrease in Loans (Non Current)  Maturity of Investment  (Interest Income Interest Income Investment in Fixed Deposit  C. Cash flow from financing activities  Loan Taken Loan Repaid  Net cash (used In)/generated from financing activities  Loan Taken Loan Repaid  Net cash (used In)/generated from financing activities  (Increase)/decrease) In cash and cash equivalents (A+B+C)  Cash and cash equivalents at beginning of the year  (Increase)/(Increase	B. Cash flow from Investing activities				
Purchase of investments       (363.02)       (363.02)       (363.02)       sale of investments       337.11       334.81       334.81       337.11       334.83       571.65       48.86       571.65       571.65       671.65		(11.26)	(25.81		
sale of investments       337.11       334.83         (Increase)/decrease in Loans (Non Current)       48.86       571.69         Maturity of Investment       (0.10)       0.42         Interest Income       8.48       8.48         Investment in Fixed Deposit       -       (102.10         Net cash (used In)/generated from investing activities       20.07       424.46         C. Cash flow from financing activities       -       10.00         Loan Taken       -       10.00         Loan Repaid       (1.58)       (0.57         Net cash (used In)/generated from financing activities       (1.58)       9.43         Net increase/(decrease) In cash and cash equivalents (A+B+C)       (37.69)       (52.84         Cash and cash equivalents at beginning of the year       44.65       97.49			(363.02		
(Increase)/decrease in Loans (Non Current)       48.86       571.69         Maturity of Investment       (0.10)       0.42         Interest Income       8.48       8.48         Investment in Fixed Deposit       -       (102.10         Net cash (used In)/generated from investing activities       20.07       424.46         C. Cash flow from financing activities       -       10.00         Loan Taken       -       (1.58)       (0.57         Net cash (used In)/generated from financing activities       (1.58)       9.43         Net increase/(decrease) In cash and cash equivalents (A+B+C)       (37.69)       (52.84         Cash and cash equivalents at beginning of the year       44.65       97.49			334.81		
Maturity of Investment Interest Income Interest Income Investment in Fixed Deposit  Net cash (used In)/generated from investing activities  C. Cash flow from financing activities  Loan Taken Loan Repaid Loan Repaid Net cash (used In)/generated from financing activities  (1.58) Net cash (used In)/generated from financing activities  (1.58) Net cash (used In)/generated from financing activities  (1.58) Net increase/(decrease) In cash and cash equivalents (A+B+C)  (37.69)  (52.84)  Cash and cash equivalents at beginning of the year		48.86	571.69		
Interest Income Interest Inte			0.42		
Investment in Fixed Deposit  Net cash (used In)/generated from investing activities  C. Cash flow from financing activities  Loan Taken  Loan Repaid  Net cash (used In)/generated from financing activities  (1.58)  Net cash (used In)/generated from financing activities  (1.58)  Net increase/(decrease) In cash and cash equivalents (A+B+C)  (37.69)  (52.84)  Cash and cash equivalents at beginning of the year  44.65  97.49			8.48		
C. Cash flow from financing activities  Loan Taken Loan Repaid Loan Repaid (1.58) (0.57 Net cash (used In)/generated from financing activities (1.58)  Net increase/(decrease) In cash and cash equivalents (A+B+C) (37.69) (52.84 Cash and cash equivalents at beginning of the year  44.65 97.49		-	(102.10		
Loan Taken Loan Repaid Loan Repaid Loan Repaid (1.58) (0.57 Net cash (used In)/generated from financing activities (1.58)  Net increase/(decrease) In cash and cash equivalents (A+B+C) (37.69) (52.84) Cash and cash equivalents at beginning of the year  44.65 97.49	Net cash (used In)/generated from investing activities	20.07	424.46		
Loan Taken Loan Repaid Loan Repaid Loan Repaid (1.58) (0.57 Net cash (used In)/generated from financing activities (1.58)  Net increase/(decrease) In cash and cash equivalents (A+B+C) (37.69) (52.84) Cash and cash equivalents at beginning of the year  44.65 97.49	C. Cash flow from financing activities				
Loan Repaid  (1.58) (0.57  Net cash (used In)/generated from financing activities  (1.58) 9.43  Net increase/(decrease) In cash and cash equivalents (A+B+C)  (37.69) (52.84  Cash and cash equivalents at beginning of the year  44.65 97.49			9		
Net cash (used In)/generated from financing activities  (1.58)  9.43  Net increase/(decrease) In cash and cash equivalents (A+B+C)  (37.69)  (52.84  Cash and cash equivalents at beginning of the year  44.65  97.49		-	10.00		
Net increase/(decrease) In cash and cash equivalents (A+B+C) (37.69) (52.84)  Cash and cash equivalents at beginning of the year 44.65 97.49	·		(0.57)		
Cash and cash equivalents at beginning of the year 44.65 97.49	Net cash (used In)/generated from financing activities	(1.58)	9.43		
	Net increase/(decrease) In cash and cash equivalents (A+B+C)	(37.69)	(52.84)		
Cash and cash equivalents at end of the year 6.96 44.65	Cash and cash equivalents at beginning of the year	44.65	97.49		
	Cash and cash equivalents at end of the year	6.96	44.65		

Note: The above Statement of Cash Flows has been prepared under the Indirect Method as set out in IND AS 7 "Statement of Cash Flows".

FIRM REGO. NO 327511E

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# N H Agrawal & Associates

# **Chartered Accountants**

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Nagpur Branch : Plot No. 30A Wardhaman Nagar, Nagpur - 440 008

Head. Office: 327, Gate No. 2, 3rd Floor, Poddar Court, 18, Rabindra Sarani, Kolkata - 700 001 🖀 : (033) 40611657

9330102396, 9123097412
E-mail: nitinagrawalca@gmail.com
canhaassociates@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY AND YEAR TO DATE CONSOLIDATED FINANCIAL RESULTS OF LEE & NEE SOFTWARES (EXPORTS) LTD. PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To
The Board of Directors
Lee & Nee Softwares (Exports) Limited

- 1. We have reviewed the accompanying Statement of Unaudited ConsolidatedFinancial Results attached herewith of Lee & Nee Softwares (Exports) Limited("the Holding Company"), and its subsidiaries (the Holding Company and its subsidiaries are collectively referred to as "the Group") for the quarter ended September 30, 2024 year to date from April 1, 2024 to September 30, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 the 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.



We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- The Statement includes the results of the following subsidiaries: Lensel Web Services Pvt Ltd.
   Rituraj shares Broking Pvt Ltd.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The consolidated unaudited financial results includes the interimfinancial information of the two subsidiaries which have not been audited by the auditors and are based solely on management certified accounts, whose financial information reflect total assets of Rs. 577.46 Lacs and Rs.397.60 as at 30 September 2024, total revenue of Rs. 25.17 Lacs and Rs. 1.45Lacs, total net profit after tax ofRs.1.07 Lacs andRs.9.68 Lacs and total comprehensive income of Rs. 15.87 Lacs for the period from 1 April, 2024 to 30 September, 2024 and cash flows of Rs.5.64and Rs. 15.23 Lacs for the period from 1 April, 2024 to 30 September, 2024 as considered in the consolidated unaudited interim financial results. According to the information and explanations given to us by the management, thesefinancial information are not material to the group.

Our conclusion on the Statement is not modified in respect of the above matter.

#### For N H Agarwal & Associates

Chartered Accountants

ICAI Firm Registration No.: 0327511E

Nitin Hukumchand Agarwal

Partner

Membership No. 129179

Date: 13th November, 2024

Place: Kolkata

LIDIN: 24129179BKBUJB3664

#### LEE & NEE SOFTWARES (EXPORTS) LIMITED CIN: L70102WB1988PLC045587

Regd Office: 14B, Camac Street, Kolkata - 700017. email id: info@Insel.com Website: www.Insel.com Phone: 033-40650374 Fax: 033-40650378

#### Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2024

							(Rs. in Lakhs)
	Particulars	Quarter Ended			Half Year Ended		Year Ended
SL No.		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited ·	Audited
1	Income	Olladdited	Ollaudited	Undunce	Olladarica		
	(a) Revenue from Operations	245.53	221.98	212.39	467.51	402.79	853.03
	(b) Other Income	35.90	37.81	69.44	73.71	108.89	176.15
	Total Income [a+b]	281.43	259.79	281.83	541.22	511.68	1,029.18
2	Expenses						
	(a) Purchase of stock-in-trade/services	48.65	32.85	26.40	81.50	57.02	136.95
	(b) Employee benefits expense	117.29	114.25	107.10	231.54	200.64	417.26
	(c) Finance Cost		0.16		0.31		0.06
	(d) Depreciaion and amortisation expense	3.29	2.93	1.21	6.22	2.26	6.22
	(e) Other expenses	102.31	101.34	101.37	203.65	198.82	403.58
	Total Expenses [a+b+c+d+e]	271.54	251.53	236.08	523.22	458.74	964.07
	•						
3	Profits/(Loss) before tax (1-2)	9.89	8.26	45.75	18.00	52.94	65.11
4	Tax Expense						
•	(a) Current Tax				9.15	_ <	14.97
		6.17	2.98	-	0.16		(0.09)
	(b) Tax expenses of prior years (c) Deferred Tax	0.16			(0.88)		0.43
	Total Tax expenses	(1.24)	0.36		8.43		15.31
	Total Tax expenses	5.09	3.34	<del></del>	0.15		
5	Net Profit/Loss for the period after tax (3-4)	4.80	4.92	45.75	9.57	52.94	49.80
6	Others Comprehensive Income	1.00	•		5		
	(i)Items that will not be reclassified to Profit or (Loss)			15			
	a)Remeasurements gain/(loss) on defined benefits obligations	(0.66)	(0.66)		. (1.32)		(2.64
	b) Income tax relating to item (a) above	0.667	0.17		0.34	-	1.46
	b) meetic tax relating to item (a) above	0.17	0.17	E 2			
	c)Equity Instruments through OCI	(24.61)	18.97	6.17	(5.64)	27.69	44.63
	d) Income tax relating to item (c) above	4.93	(3.99)		0.94	(5.59)	(3.88
	dy meeting to item (e) above	1.55	. (0.1.1.)	, a *	1.		
	(ii) Items that will be reclassified to Profit/(Loss)			-			-
	(a) Financial Instruments through OCI	-7			-	-	-
	(b) Tax impact on above	,,	0 0				
7	Other Comprehensive Income for the Period (i + ii)	(20.17)	14.49	6.17	(5.68)	22.10	39.57
		45.55	10.44	51.92	3.89	75.04	89.37
8	Total Comprehensive Income for the Period (5+7)	-15.52	19.41		5,577.4	5,577.4	5,577.4
9	Paid-up equity share capital (Face value : Rs. 10 per share)	5,577.4	5,577.4	5,577.4	3,377.4	5,51711	78.77
10	Other Equity (excluding Revaluation Reserves)	4					
11	Earnings per Equity Share (not annualised)	0.01	0.01	0.08	0.02	0.09	0.09
=	(a) Basic (Rs.)	0.01	0.01	0.08	0.02	0.09	0.09
1	(a) Diluted (Rs.)	0.01	0.01	0.00	0.02		

#### Notes:

- 1. The above unaudited consolidated results for the Quarter & Half Year Ended September 30, 2024 have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended and have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th September, 2024. The Statutory Auditor's has expressed an unmodified opinion on the above results.
- 2. There were no exceptional items during the period.
- 3. The Group focuses primarily on a single business segment i.e IT Enabled services and Share trading business. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable
- 4. The Results of the Company are available for investors on the website of BSE Limited and CSE Limited and on the company's website www.lnsel.net

5. Figures for the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.

Place : Kolkata Date: 13/11/2024 ·

UDIN: 24129179 BKBUJ 3664

By Order of the Board of Directors

Lee & Nee Software's (Exports) Ltd.

(Mahesh Gupta)

Managing Director

maberla

Director

me.

N H Agarwal & Associates Chartered Adomntants

CA Nitin Hukumchand Agarwal Partner

CIN: L70102WB1988PLC045587

Regd Office: 14B, Camac Street, Kolkata - 700017. email id: info@Insel.com Website: www.Insel.com Phone: 033-40650374 Fax: 033-40650378

### **CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2024**

(All amounts in ₹ lakhs, unless otherwise stated)

	(All amounts in Via	
Particulars	30th September ,2024	31st March, 2024
ı	Unaudited	Audited
ACCETC	Olladation	
ASSETS		• •
Non-current assets		
Property, Plant & Equipment and Intangible Assets	39.23	34.19
(a) Property, plant and equipment	2,439.35	2,439.35
(b) Goodwill		, , , , , , , , , , , , , , , , , , ,
Financial assets	703.32	658.67
(a) Investments	251.80	. 254.79
(b) Trade Receivable .	947.95	987.69
(c) Loans	5.75	4.75
(d) Other financial assets	6.27	4.11
Deferred Tax Assets	283.28	344.47
Other non-current assets	4,676.95	4,728.01
TOTAL (I)	4,070.33	The same same same same same same same sam
Current assets	1 1 1	
Financial assets	154.81	166.14
(a) Investment		33.14
(b) Trade receivables	72.93	70.72
(c) Cash and cash equivalents	27.83	
(d) Bank balance other than cash and cash equivalents	159.80	159.70
(e) Loans	698.59	615.99
(f) Other Financial Assets	0.92	1.84
Current Tax Assets	9.32	16.08
Other current assets	. 80.98	40.41
	1,205.18	1,104.02
TOTAL (II)	***	
TOTAL ASSETS (I+II)	5,882.13	5,832.03
		••
EQUITY AND LIABILITIES		
Equity	5.537.40	
(a) Equity Share capital	5,577.40	5,577.40
(b) Other equity	82.66	78.77
TOTAL (I)	5,660.06	5,656.17
LIABILITIES	1	
Non-current liabilities	1	
Financial liabilities		
(a) Borrowings	5.64	5.64
(b) Other financial liabilities	0.01	0.01
Provisions	- 1	-
Provisions	13.33	13.33
TOTAL (II)	18.98	18.98
Current liabilities		=
Financial liabilities		
	2.20	3.78
(a) Borrowings	. 2.20	3.70
Trade payables:	25.02	7.86
(i)Dues to micro enterprises and small enterprises	25.02	7.00
(ii) Dues to creditors other than micro enterprises and		22.00
small enterprises	2.43	22.00
Other financial liabilities		
Other current liabilities	169.00	118.80
Provisions	4.44	. 4.44
Current tax liabilities (net)	-	
TOTAL (III)	203.09	156.88
TOTAL - EQUITY AND LIABILITIES (I+II+III)	5,882.13	5,832.03
MAN ASC	-	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1





CIN: L70102WB1988PLC045587

Regd Office: 14B, Camac Street, Kolkata - 700017.

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#### CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(All amounts in ₹ lakhs, unless otherwise stated)

	Year End	
Particulars	2011 6	31st March,
	30th September,2024	2024
	Unaudited	Audited
A. Cash flow from operating activities		55.44
Net profit before tax	18.00	65.11
Adjustments to reconcile net profit to net cash provided by operating activities:		6.22
Depreciation and amortisation	6.22	
Interest Income	(50.41)	(125.42
Gratuity	1.52	-
	0.31	
Finance Cost Fair Value gain(loss) during the year (net of tax)	(2.31)	(5.57
Tall Value gain(1033) during the year (1.188 8) tally		(59.65
Operating profit before working capital changes	. (26.66)	(33.03
	*.	
Changes In working capital: Adjustments for	(36.80)	34.87
(Increase)/decrease in trade receivables	(40.57)	(9.93
(Increase)/decrease in Other Current Assets	(42.86)	(97.33
(Increase)/decrease in Loans (Current)		(0.01
Increase/(decrease) in Other Financial Liabilities ( Current)	(2.41)	(165.29
Increase/(decrease) in trade & other payables (Current)	(0.08)	1.66
Increase/(decrease) in Other Financial Assets(Current)	(0.00)	(1.23
(Increase)/decrease in other Financial Assets (Non Current)	61.19	183.23
(Increase)/decrease in Other Non Current Assets	01:13	(10.22
(Increase)/decrease in Other Non Current Liabilities	50.20	39.0
(Increase)/decrease in Current Liabilities	50.20	-
(Increase)/decrease in Current tax Assets	(4.20)	17.7
Increase/(decrease) in Provisions	(1.39)	2,
	(12.72)	(7.48
(Increase)/decrease In working capital	(39.39)	(67.13
Cash generated from operations	(2.55)	3.25
Income taxes paid	(41.94)	(63.88
Net cash (used in)/generated from operating activities	(41.54)	(55.5
a Cost flow from Investing activities		
B. Cash flow from Investing activities	(11.26)	(25.92
Purchase of Property, Plant and Equipment	· (33.32)	369.3
Sale of Investment	45.30	(390.19
Purchase of investments	(0.10)	9.58
Interest Income	1	-
Other Income	0.62	(37.1
Net cash (used In)/generated from investing activities		
C. Cash flow from financing activities	,	
	- 1:	10.00
Loan Taken	(4.50)	(1.68
Loan Repaid	(1.58)	
Net cash (used In)/generated from financing activities	(1.58)	8.32
Net increase/(decrease) In cash and cash equivalents (A+B+C)	(42.89)	(92.72
Cash and cash equivalents at beginning of the period	70.72	163.43
Cash and cash equivalents at end of the year	27.83	70.7

Note: The above Consolidated Statement of Cash Flows has been prepared under the Indirect Method as set out in IND AS 7
"Statement of Cash Flows".

17/01



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November 13<sup>th</sup>, 2024

The Secretary Bombay Stock Exchange Limited Corporate Relationship Department 1<sup>st</sup> Floor, New Trading Ring Phiroze Jeejeebhoy Towers, Dalal Street Mumbai-400001

The Secretary The Calcutta Stock Exchange Limited 7 Lyons Range Kolkata 700001

# SUB: DECLARATION PURSUANT TO REGULATION 33(3)(D) OF THE SEBI (LODR) REGUTATIONS ,2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015 as amended till the date, I confirm and declare that Statutory Auditors of the Company, M/s N H Agrawal & Associates, Chartered Accountants (FRN: 327511E )have issue a Limited Review Report with unmodified opinion on Unaudited Financial Results of the Company (Standalone and Consolidated) for the quarter and half year ended 30th September, 2024.

Thanking You,

Yours Faithfully,

For Lee & Nee Softwares (Exports) Ltd

Vikash Singh

Vikash Singh (Chief Financial Officer)