



Lee & Nee

Softwares (Exports) Ltd.

CIN : L70102WB1988PLC045587

REGD. OFFICE : 14B, CAMAC STREET
KOLKATA - 700 017, INDIA
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Date: 15th February, 2025

To,
The Secretary,
Listing Department,
BSE Limited, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Maharashtra, India.

Scrip Code: 517415

Dear Sir/Ma'am,

Sub.: Integrated Filing (Financial) for the Third Quarter and Nine Months ended 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4, Integrated Filing (Financial) for the third quarter and nine months ended on 31st December, 2024 is enclosed herewith.

The above information is also available on the website of the Company at <https://lnsel.com/>.

Kindly take the same on record.

For Lee & Nee Softwares (Exports) Ltd
Lee & Nee Softwares (Exports) Ltd.

Arpita Gupta

Director

Arpita Gupta

Director

DEVELOPMENT OFFICE :

Module. 511 - 513, SDF Building, 4th Floor, Block - GP, Sector - V, Salt Lake, Kolkata - 700 091. Ph : (033) 4069 5180 / 81 / 82



Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024

In accordance with SEBI circular No. SEBI/HO/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 read with SEBI master circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, BSE Limited's circular no. 20250102-4 dated 2nd January 2025 and National Stock Exchange of India Limited's circular no. NSE/CML/2025/02 dated 2nd January 2025:

- A. Financial Results. **Annexed above**
- B. Statement of deviation or variation for proceeds of public issue, right issue, preferential issue, qualified institutions placement etc. – **Not applicable**
- C. Format for disclosing outstanding default on loans and debt securities. – **No Default, hence Not applicable**
- D. Format of disclosure of related party transactions (applicable only for half yearly filing i.e., 2nd and 4th quarter) – **Not applicable**
- E. Statement of Impact of audit qualification (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**

Lee & Nee Softwares (Exports) Ltd.

Director



N H Agrawal & Associates

Chartered Accountants

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

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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

Limited Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Lee & Nee Softwares (Exports) Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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

We have reviewed the accompanying statement of unaudited standalone financial results of **Lee & Nee Softwares (Exports) Limited** (the "company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 together with the relevant notes thereon (the "Statement") attached herewith. The Statement is been submitted by the Company pursuant to the requirement of **Regulation 33** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on February 13, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind As 34), prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these Statement based on our review.

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.

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. We have not performed an audit and accordingly, we do not express an audit opinion.





N H Agrawal & Associates

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Based on our review conducted as stated above, nothing has come to our attention that causesusto believethattheaccompanyingStatement,preparedinaccordance with applicable IndianAccounting Standards as prescribed under Section 133 of the Companies Act , 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, hasnotdisclosedtheinformationrequiredtobedislosedintermsofRegulation33oftheSEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any materialmisstatement.

For N.H Agrawal & Associates
Chartered Accountants

Firm's Registration Number: 327511E

NITIN HUKUMCHAND AGRAWAL
Partner

Membership No :129179

UDIN: 25129179BMIWMH5360



Place: Kolkata

Date: 13th February 2025

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31st, 2024

SL No.	Particulars	Quarter Ended			Nine months ended		(Rs. in Lakhs)
		31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	Year Ended 31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	311.24	233.37	200.96	753.43	578.91	805.27
	(b) Other Income	28.12	27.93	28.70	85.69	86.28	105.61
	Total Income [a+b]	339.36	261.30	229.66	839.12	665.19	910.88
2	Expenses						
	(a) Purchase of stock-in-trade/services	97.52	47.75	43.57	175.73	95.84	129.80
	(b) Employee benefits expense	128.34	107.49	95.05	339.77	273.69	373.08
	(c) Finance Cost	0.14	0.15	-	0.45	-	0.06
	(d) Depreciaion and amortisation expense	3.31	3.20	1.13	9.36	3.11	5.69
	(e) Other expenses	90.55	86.77	76.90	268.10	257.78	353.39
	Total Expenses [a+b+c+d+e]	319.86	245.36	216.65	793.41	630.42	862.02
3	Profits/(Loss) before tax (1-2)	19.50	15.94	13.01	45.71	34.77	48.86
4	Tax Expense						
	(a) Current Tax	5.69	5.71	-	14.38	-	14.31
	(b) Tax expenses of prior years	0.00	0.16	(0.08)	0.16	(0.08)	(0.08)
	(c) Deferred Tax	(1.28)	(1.17)	-	(2.09)	-	1.08
	Total Tax expenses	4.41	4.70	(0.08)	12.45	(0.08)	15.31
5	Net Profit/Loss for the period after tax (3-4)	15.09	11.24	13.09	33.26	34.85	33.55
6	Others Comprehensive Income						
	(i) Items that will not be reclassified to Profit or (Loss)						
	a) Remeasurements gain/(loss) on defined benefits obligations	(0.70)	(0.69)	-	(2.09)	-	(2.79)
	b) Income tax relating to item (a) above	0.18	0.18	-	0.54	-	1.49
	c) Equity Instruments through OCI	12.61	(13.42)	1.91	10.90	13.73	14.69
	d) Income tax relating to item (c) above	(1.80)	2.55	2.45	(1.36)	-	(0.72)
	(ii) Items that will be reclassified to Profit/(Loss)						
	(a) Financial Instruments through OCI	-	-	-	-	-	-
	(b) Tax impact on above	-	-	-	-	-	-
7	Other Comprehensive Income for the Period (i + ii)	10.29	(11.38)	4.36	7.99	13.73	12.67
8	Total Comprehensive Income for the Period (5+7)	25.38	(0.14)	17.45	41.25	48.58	46.22
9	Paid-up equity share capital (Face value : Rs. 10 per share)	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40
10	Other Equity (excluding Revaluation Reserves)						
11	Earnings per Equity Share (not annualised)						
	(a) Basic (Rs.)	0.03	0.02	0.02	0.06	0.06	0.06
	(a) Diluted (Rs.)	0.03	0.02	0.02	0.06	0.06	0.06

Notes:

- The unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- The above unaudited standalone financial results for the quarter and nine months ended December 2024 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th February, 2025. These results have been subjected to a Limited Review carried out by the Statutory Auditors of the Company who have issued unmodified conclusion thereon.
- There were no exceptional items during the period.
- The company is primarily engaged in Information Technology and related services. There are no other reportable segment in terms of IND AS-108 Segment Reporting issued by The Institute of Chartered Accountants of India.
- 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
- The figures for the corresponding periods have been regrouped, reclassified & restated wherever necessary, to conform to the figures of the current period.

Place : Kolkata
 Date : 13/02/2025

UDIN: 25129199BM1MMH5360

N H Agarwal & Associates
 Chartered Accountants

CA Nitin Hukumchand Agarwal
 Partner

By Order of the Board of Directors

Lee & Nee Softwares (Exports) Ltd.

(Sagarmal Gupta)
 Director

Director



Limited Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of Lee & Nee Softwares (Exports) Limited under Regulation 33 of 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 Consolidated Financial 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 December 31, 2024 year to date from April 1, 2024 to December 31, 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 in their meeting held on February 13, 2025, 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.





N H Agrawal & Associates

Chartered Accountants

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4. 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 include the interim financial information of the two subsidiaries which have not been audited by the auditors and are based solely on management certified accounts, whose financial information total revenue of Rs. 8.55 Lacs and Rs.33.86 Lacs, total net profit after tax of Rs.3.78 Lacs and Rs.-4.82 Lacs and total comprehensive income of Rs. 24.75 Lacs and Rs 12.76 lacs for quarter ended December 31 ,2024 and for the period from 1 April, 2024 to 31December, 2024 as considered in the consolidated unaudited interim financial results. According to the information and explanations given to us by the management, these financial information are not material to the group.

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

For N.H Agrawal & Associates
Chartered Accountants
Firm's Registration Number: 327511E


NITIN HUKUMCHAND AGRAWAL
Partner
Membership No :129179
UDIN: 25129179BMIWMI3043



Place: Kolkata

Date: 13th February 2025

Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31st, 2024

SL No.	Particulars	Quarter Ended			Nine months ended		(Rs. in Lakhs)
		31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	Year Ended 31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	319.79	245.53	211.60	787.30	614.39	853.03
	(b) Other Income	39.86	35.90	38.91	113.57	147.80	176.15
	Total Income [a+b]	359.65	281.43	250.51	900.87	762.19	1,029.18
2	Expenses						
	(a) Purchase of stock-in-trade/services	98.86	48.65	44.35	180.36	101.37	136.95
	(b) Employee benefits expense	139.09	117.29	107.10	370.63	307.74	417.26
	(c) Finance Cost	0.14	0.15	-	0.45	-	0.06
	(d) Depreciaion and amortisation expense	3.39	3.29	1.27	9.61	3.53	6.22
	(e) Other expenses	93.82	102.31	83.81	297.47	282.63	403.58
	Total Expenses [a+b+c+d+e]	335.30	271.69	236.53	858.52	695.27	964.07
3	Profits/(Loss) before tax (1-2)	24.35	9.74	13.98	42.35	66.92	65.11
4	Tax Expense						
	(a) Current Tax	5.63	6.17	-	14.78	-	14.97
	(b) Tax expenses of prior years	0.92	0.16	(0.11)	1.08	(0.11)	(0.09)
	(c) Deferred Tax	(1.07)	(1.24)	-	(1.95)	-	0.43
	Total Tax expenses	5.48	5.09	(0.11)	13.91	(0.11)	15.31
5	Net Profit/Loss for the period after tax (3-4)	18.87	4.65	14.09	28.44	67.03	49.80
6	Others Comprehensive Income						
	(i) Items that will not be reclassified to Profit or (Loss)						
	a) Remeasurements gain/(loss) on defined benefits obligations	(0.88)	(0.66)	-	(2.20)	-	(2.64)
	b) Income tax relating to item (a) above	0.23	0.17	-	0.57	-	1.46
	c) Equity Instruments through OCI	36.72	(24.61)	13.89	31.08	41.58	44.63
	d) Income tax relating to item (c) above	(4.83)	4.93	5.59	(3.89)	-	(3.88)
	(ii) Items that will be reclassified to Profit/(Loss)						
	(a) Financial Instruments through OCI	-	-	-	-	-	-
	(b) Tax impact on above	-	-	-	-	-	-
7	Other Comprehensive Income for the Period (i + ii)	31.24	(20.17)	19.48	25.56	41.58	39.57
8	Total Comprehensive Income for the Period (5+7)	50.11	(15.52)	33.57	54.00	108.61	89.37
9	Paid-up equity share capital (Face value : Rs. 10 per share)	5,577.4	5,577.4	5,577.4	5,577.4	5,577.4	5,577.4
10	Other Equity (excluding Revaluation Reserves)						78.77
11	Earnings per Equity Share (not annualised)						
	(a) Basic (Rs.)	0.03	0.01	0.03	0.05	0.12	0.09
	(a) Diluted (Rs.)	0.03	0.01	0.03	0.05	0.12	0.09

Notes:

- The unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- The above unaudited consolidated financial results for the quarter and nine months ended Decemeber, 2024 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th February, 2025. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
- The figures for the corresponding periods have been regrouped, reclassified & restated wherever necessary, to conform to the figures of the current period.
- The unaudited consolidated financial results comprises of the results/ financial information of the Holding Company, Lee & Nee Softwares (Exports) Ltd. and its subsidiaries namely, Lenseal Web Services Private Limited & Rituraj Shares Broking Private Limited.
- The Group's respective business activity falls mainly within a single primary business segment i.e., IT enabled services. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable. However, the results of the impairment of the investment are reflected in the Other Comprehensive Income.

Place : Kolkata
 Date : 13/02/2025

N H Agarwal & Associates
 Chartered Accountants

By Order of the Board of Directors

Lee & Nee Softwares (Exports) Ltd.

CA Nitin Hukumchand Agarwal
 Partner

Director

(Sagarmal Gupta)
 Director