



November 13, 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

Dear Sir,

**Sub: Outcome of the Board Meeting dated 13<sup>th</sup> November, 2024**

Pursuant to regulation 30 & 33 of SEBI (LODR),2015 that the Board of Directors of the Company at its Meeting held today i.e. November 13, 2024, has inter alia considered and approved as under :-

1. Unaudited (Standalone and Consolidated) Financial Results and Limited Review Reports of the Statutory Auditors for the quarter and half year ended September 30, 2024.
2. Mr. Tapan Dhar Mazumdar (DIN: 10765075) has been appointed as Additional Director in the capacity of Independent Director with effect from 13.11.2024.

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

You are requested to take the same on your records.

Thanking You,

Your's faithfully,

For Lee & Nee Softwares (Exports) Ltd.

Lee & Nee Softwares (Exports) Ltd.

Arpita Gupta *Arpita Gupta*  
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  
☎ : 9330102396 , 9123097412

E-mail : nitinagrwalca@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: 13<sup>th</sup> November, 2024

Place: Kolkata

UDIN : 24129179BKBJA1573

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

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	233.37	208.82	200.49	442.19	377.95	805.27
	(b) Other Income	27.93	29.64	27.55	57.57	57.58	105.61
	<b>Total Income [a+b]</b>	<b>261.30</b>	<b>238.46</b>	<b>228.04</b>	<b>499.76</b>	<b>435.53</b>	<b>910.88</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchase of stock-in-trade/services	47.75	30.46	24.48	78.21	52.27	129.80
	(b) Employee benefits expense	107.49	103.94	98.12	211.43	178.64	373.08
	(c) Finance Cost	0.15	0.16	-	0.31	-	0.06
	(d) Depreciation and amortisation expense	3.20	2.85	1.07	6.05	1.98	5.69
	(e) Other expenses	86.77	90.78	90.60	177.55	180.88	353.39
	<b>Total Expenses [a+b+c+d+e]</b>	<b>245.36</b>	<b>228.19</b>	<b>214.27</b>	<b>473.55</b>	<b>413.77</b>	<b>862.02</b>
<b>3</b>	<b>Profits/(Loss) before tax (1-2)</b>	<b>15.94</b>	<b>10.27</b>	<b>13.77</b>	<b>26.21</b>	<b>21.76</b>	<b>48.86</b>
<b>4</b>	<b>Tax Expense</b>						
	(a) Current Tax	5.71	2.98	-	8.69	-	14.31
	(b) Tax expenses of prior years	0.16	-	-	0.16	-	(0.08)
	(c) Deferred Tax	(1.17)	0.36	-	(0.81)	-	1.08
	<b>Total Tax expenses</b>	<b>4.70</b>	<b>3.34</b>	<b>-</b>	<b>8.04</b>	<b>-</b>	<b>15.31</b>
<b>5</b>	<b>Net Profit/Loss for the period after tax (3-4)</b>	<b>11.24</b>	<b>6.93</b>	<b>13.77</b>	<b>18.17</b>	<b>21.76</b>	<b>33.55</b>
<b>6</b>	<b>Others Comprehensive Income</b>						
	(i) Items that will not be reclassified to Profit or (Loss)						
	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
	c) Equity Instruments through OCI	(13.42)	11.71	2.41	(1.71)	11.82	14.69
	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)						
	(a) Financial Instruments through OCI	-	-	-	-	-	-
	(b) Tax impact on above	-	-	-	-	-	-
<b>7</b>	<b>Other Comprehensive Income for the Period (i + ii)</b>	<b>(11.38)</b>	<b>9.08</b>	<b>2.41</b>	<b>(2.30)</b>	<b>9.37</b>	<b>12.67</b>
<b>8</b>	<b>Total Comprehensive Income for the Period (5+7)</b>	<b>(0.14)</b>	<b>16.01</b>	<b>16.18</b>	<b>15.87</b>	<b>31.13</b>	<b>46.22</b>
<b>9</b>	<b>Paid-up equity share capital (Face value : Rs. 10 per share)</b>	<b>5,577.40</b>	<b>5,577.40</b>	<b>5,577.40</b>	<b>5,577.40</b>	<b>5,577.40</b>	<b>5,577.40</b>
<b>10</b>	<b>Other Equity (excluding Revaluation Reserves)</b>						<b>(104.79)</b>
<b>11</b>	<b>Earnings per Equity Share (not annualised)</b>						
	(a) Basic (Rs.)	0.02	0.01	0.02	0.03	0.04	0.06
	(a) Diluted (Rs.)	0.02	0.01	0.02	0.03	0.04	0.06

**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

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

By Order of the Board of Directors

*Mahesh Gupta*  
Lee & Nee Softwares (Exports) Ltd.

(Mahesh Gupta)  
Managing Director

Director

UDIN: 24129179 BKBUJA 1573.

**N H Agarwal & Associates**  
Chartered Accountants

*Nitin Hukumchand Agarwal*  
CA Nitin Hukumchand Agarwal  
Partner

**LEE & NEE SOFTWARES (EXPORTS) LIMITED**  
**CIN: L70102WB1988PLC045587**  
**Regd Office: 14B, Camac Street, Kolkata - 700017.**  
**email id: info@lnsel.com Website: www.lnsel.com**  
**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
<b>ASSETS</b>		
<b>Non-current assets</b>		
<b>Property, Plant &amp; Equipment and Intangible Assets</b>		
(a) Property, plant and equipment	36.29	31.09
(b) Goodwill	2,439.35	2,439.35
<b>Financial assets</b>		
(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
<b>TOTAL (I)</b>	<b>4,696.84</b>	<b>4,757.82</b>
<b>Current assets</b>		
<b>Financial assets</b>		
(a) Investment	76.80	103.07
(b) Trade receivables	20.67	16.23
(c) Cash and cash equivalents	6.96	44.65
(d) Bank balance other than cash and cash equivalents	102.85	102.75
(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
<b>TOTAL (II)</b>	<b>985.73</b>	<b>876.87</b>
<b>TOTAL ASSETS (I+II)</b>	<b>5,682.57</b>	<b>5,634.69</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	5,577.40	5,577.40
(b) Other equity	(88.91)	(104.79)
<b>TOTAL (I)</b>	<b>5,488.49</b>	<b>5,472.61</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
(a) Borrowings	5.64	5.64
(b) Other financial liabilities	0.01	0.01
Provisions	9.80	9.80
<b>TOTAL (II)</b>	<b>15.45</b>	<b>15.45</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
(a) Borrowings	2.20	3.78
<b>Trade payables :</b>		
(i) Dues to micro enterprises and small enterprises	25.02	7.86
(ii) Dues to creditors other than micro enterprises and small enterprises	2.43	22.00
Other current liabilities	144.61	108.62
Provisions	4.37	4.37
<b>TOTAL (III)</b>	<b>178.63</b>	<b>146.63</b>
<b>TOTAL - EQUITY AND LIABILITIES (I+II+III)</b>	<b>5,682.57</b>	<b>5,634.69</b>



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

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year Ended	
	30th September, 2024	31st March, 2024
	Unaudited	Audited
<b>A. Cash flow from operating activities</b>		
Net profit before tax	26.21	48.86
<b>Adjustments to reconcile net profit to net cash provided by operating activities:</b>		
Depreciation and amortisation	6.05	5.69
Interest Income	(50.41)	(98.18)
Finance cost	0.31	-
Gratuity	1.52	-
Profit on Investment in Partnership firm	(0.03)	(0.03)
Net Gain on changes in fair Value	(2.31)	(4.36)
<b>Operating profit before working capital changes</b>	<b>(18.65)</b>	<b>(48.02)</b>
<b>Changes In working capital: Adjustments for</b>		
(Increase)/decrease in trade receivables	(1.45)	10.24
(Increase)/decrease in Other Current Assets	(41.01)	2.67
(Increase)/decrease in Loans (Current)	(86.81)	(552.26)
Increase/(decrease) in trade & other payables (Current)	(2.41)	(34.36)
Increase/(decrease) in Other Financial Assets(Current)	0.51	(0.60)
(Increase)/decrease in other Financial Assets (Non Current)	-	(1.72)
(Increase)/decrease in Other Non Current Assets	60.00	90.02
(Increase)/decrease in Other Non Current Liabilities	-	-
(Increase)/decrease in Current Liabilities	35.99	39.43
Increase/(decrease) in Provisions	(1.39)	3.05
<b>(Increase)/decrease In working capital</b>	<b>(36.57)</b>	<b>(443.54)</b>
Cash generated from operations	(55.23)	(491.56)
Income taxes paid	(0.96)	4.83
<b>Net cash (used in)/generated from operating activities</b>	<b>(56.18)</b>	<b>(486.73)</b>
<b>B. Cash flow from Investing activities</b>		
Purchase of Property, Plant and Equipment	(11.26)	(25.81)
Purchase of investments	(363.02)	(363.02)
sale of investments	337.11	334.81
(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)
<b>Net cash (used In)/generated from investing activities</b>	<b>20.07</b>	<b>424.46</b>
<b>C. Cash flow from financing activities</b>		
Loan Taken	-	10.00
Loan Repaid	(1.58)	(0.57)
<b>Net cash (used In)/generated from financing activities</b>	<b>(1.58)</b>	<b>9.43</b>
<b>Net increase/(decrease) In cash and cash equivalents (A+B+C)</b>	<b>(37.69)</b>	<b>(52.84)</b>
Cash and cash equivalents at beginning of the year	44.65	97.49
<b>Cash and cash equivalents at end of the year</b>	<b>6.96</b>	<b>44.65</b>

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".

*Handwritten signature*



Type your text



# N H Agrawal & Associates

Chartered Accountants

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 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 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 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.

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 includes 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 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, 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 Agarwal & Associates**

*Chartered Accountants*

ICAI Firm Registration No.: 0327511E



**Nitin Hukumchand Agarwal**

*Partner*

Membership No. 129179

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

Place: Kolkata

**UDIN : 24129179BKBUJB3664**



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

Sl. No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		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						
	(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
	<b>Total Income [a+b]</b>	<b>281.43</b>	<b>259.79</b>	<b>281.83</b>	<b>541.22</b>	<b>511.68</b>	<b>1,029.18</b>
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	0.15	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
	<b>Total Expenses [a+b+c+d+e]</b>	<b>271.69</b>	<b>251.53</b>	<b>236.08</b>	<b>523.22</b>	<b>458.74</b>	<b>964.07</b>
3	Profits/(Loss) before tax (1-2)	9.74	8.26	45.75	18.00	52.94	65.11
4	Tax Expense						
	(a) Current Tax	6.17	2.98	-	9.15	-	14.97
	(b) Tax expenses of prior years	0.16	-	-	0.16	-	(0.09)
	(c) Deferred Tax	(1.24)	0.36	-	(0.88)	-	0.43
	<b>Total Tax expenses</b>	<b>5.09</b>	<b>3.34</b>	<b>-</b>	<b>8.43</b>	<b>-</b>	<b>15.31</b>
5	<b>Net Profit/Loss for the period after tax (3-4)</b>	<b>4.65</b>	<b>4.92</b>	<b>45.75</b>	<b>9.57</b>	<b>52.94</b>	<b>49.80</b>
6	Others Comprehensive Income						
	(i) Items that will not be reclassified to Profit or (Loss)						
	a) Remeasurements gain/(loss) on defined benefits obligations	(0.66)	(0.66)	-	(1.32)	-	(2.64)
	b) Income tax relating to item (a) above	0.17	0.17	-	0.34	-	1.46
	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)
	(ii) Items that will be reclassified to Profit/(Loss)						
	(a) Financial Instruments through OCI	-	-	-	-	-	-
	(b) Tax impact on above	-	-	-	-	-	-
7	<b>Other Comprehensive Income for the Period (i + ii)</b>	<b>(20.17)</b>	<b>14.49</b>	<b>6.17</b>	<b>(5.68)</b>	<b>22.10</b>	<b>39.57</b>
8	<b>Total Comprehensive Income for the Period (5+7)</b>	<b>-15.52</b>	<b>19.41</b>	<b>51.92</b>	<b>3.89</b>	<b>75.04</b>	<b>89.37</b>
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.)	0.01	0.01	0.08	0.02	0.09	0.09
	(a) Diluted (Rs.)	0.01	0.01	0.08	0.02	0.09	0.09

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 BKBUJ3664

By Order of the Board of Directors

Lee & Nee Softwares (Exports) Ltd.

*Mahesh Gupta*

(Mahesh Gupta)  
 Managing Director

Director

N H Agarwal & Associates  
 Chartered Accountants

*N H Agarwal*  
 CA Nitin Hukumchand Agarwal  
 Partner

LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1988PLC045587  
 Regd Office: 14B, Camac Street, Kolkata - 700017.  
 email id: info@lnsel.com Website: www.lnsel.com  
 Phone : 033-40650374 Fax : 033-40650378

CONSOLIDATED 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
<b>ASSETS</b>		
<b>Non-current assets</b>		
<b>Property, Plant &amp; Equipment and Intangible Assets</b>		
(a) Property, plant and equipment	39.23	34.19
(b) Goodwill	2,439.35	2,439.35
<b>Financial assets</b>		
(a) Investments	703.32	658.67
(b) Trade Receivable	251.80	254.79
(c) Loans	947.95	987.69
(d) Other financial assets	5.75	4.75
Deferred Tax Assets	6.27	4.11
Other non-current assets	283.28	344.47
<b>TOTAL (I)</b>	<b>4,676.95</b>	<b>4,728.01</b>
<b>Current assets</b>		
<b>Financial assets</b>		
(a) Investment	154.81	166.14
(b) Trade receivables	72.93	33.14
(c) Cash and cash equivalents	27.83	70.72
(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
<b>TOTAL (II)</b>	<b>1,205.18</b>	<b>1,104.02</b>
<b>TOTAL ASSETS (I+II)</b>	<b>5,882.13</b>	<b>5,832.03</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	5,577.40	5,577.40
(b) Other equity	82.66	78.77
<b>TOTAL (I)</b>	<b>5,660.06</b>	<b>5,656.17</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
(a) Borrowings	5.64	5.64
(b) Other financial liabilities	0.01	0.01
Provisions	-	-
Provisions	13.33	13.33
<b>TOTAL (II)</b>	<b>18.98</b>	<b>18.98</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
(a) Borrowings	2.20	3.78
<b>Trade payables :</b>		
(i) Dues to micro enterprises and small enterprises	25.02	7.86
(ii) Dues to creditors other than micro enterprises and 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)	-	-
<b>TOTAL (III)</b>	<b>203.09</b>	<b>156.88</b>
<b>TOTAL - EQUITY AND LIABILITIES (I+II+III)</b>	<b>5,882.13</b>	<b>5,832.03</b>



**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

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

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year Ended	
	30th September, 2024	31st March, 2024
	Unaudited	Audited
<b>A. Cash flow from operating activities</b>		
Net profit before tax	18.00	65.11
<b>Adjustments to reconcile net profit to net cash provided by operating activities:</b>		
Depreciation and amortisation	6.22	6.22
Interest Income	(50.41)	(125.42)
Gratuity	1.52	-
Finance Cost	0.31	-
Fair Value gain(loss) during the year (net of tax)	(2.31)	(5.57)
<b>Operating profit before working capital changes</b>	(26.66)	(59.65)
<b>Changes in working capital: Adjustments for</b>		
(Increase)/decrease in trade receivables	(36.80)	34.87
(Increase)/decrease in Other Current Assets	(40.57)	(9.93)
(Increase)/decrease in Loans (Current)	(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)	-	(1.23)
(Increase)/decrease in other Financial Assets (Non Current)	61.19	183.23
(Increase)/decrease in Other Non Current Assets	-	(10.22)
(Increase)/decrease in Other Non Current Liabilities	50.20	39.01
(Increase)/decrease in Current Liabilities	-	-
(Increase)/decrease in Current tax Assets	(1.39)	17.77
Increase/(decrease) in Provisions	-	-
<b>(Increase)/decrease in working capital</b>	(12.72)	(7.48)
Cash generated from operations	(39.39)	(67.13)
Income taxes paid	(2.55)	3.25
<b>Net cash (used in)/generated from operating activities</b>	(41.94)	(63.88)
<b>B. Cash flow from Investing activities</b>		
Purchase of Property, Plant and Equipment	(11.26)	(25.92)
Purchase of Property, Plant and Equipment	(33.32)	369.37
Sale of Investment	45.30	(390.19)
Purchase of investments	(0.10)	9.58
Interest Income	-	-
Other Income	0.62	(37.15)
<b>Net cash (used in)/generated from investing activities</b>	-	-
<b>C. Cash flow from financing activities</b>		
Loan Taken	-	10.00
Loan Repaid	(1.58)	(1.68)
<b>Net cash (used in)/generated from financing activities</b>	(1.58)	8.32
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	(42.89)	(92.71)
Cash and cash equivalents at beginning of the period	70.72	163.43
<b>Cash and cash equivalents at end of the year</b>	27.83	70.72

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".

