



Date: 11.11.2024

To,
Bombay Stock Exchange Limited,
PJ Towers,
Dalal Street,
Mumbai, Maharashtra.

Scrip Code: 541196
CIN: L74140TG2005PLC045904

Sub: Unaudited Financial Results (Standalone) for the half year ended on 30th September, 2024

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held on 11th November, 2024 have approved and taken on record, inter alia, the unaudited standalone financial results of the Company for the half year ended on 30th September, 2024.

A copy of results along with Limited Review Report of the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (LODR) Regulations, 2015, is enclosed herewith.

The meeting of Board of Directors of the Company commenced at 6.30 PM IST on 11th November, 2024 and concluded at 7.30 PM IST (i.e. 8.00 AM CST and 9.00 AM CST on 11th November, 2024 respectively at Illinois).

Kindly acknowledge the same.

Thanking you
Yours Sincerely

For Lex Nimble Solutions Limited



Ms. Swarali Sachin Shingne
Company Secretary & Compliance Officer
ACS 60690

LEX NIMBLE SOLUTIONS LIMITED
CIN: L74140TG2005PLC045904
STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30TH, 2024

Amount in Rs.

Particulars	As at September 30th, 2024 (Unaudited)	As at March 31st, 2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2,03,210	2,37,026
(b) Capital Work-in-Progress	-	-
(c) Investment Property	-	-
(d) Other Intangible Assets	2,689	3,139
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Others	67,89,342	6,19,06,381
(f) Deferred Tax Assets (Net)	1,61,106	2,62,274
(g) Other Non-Current Assets	-	-
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	34,93,189	29,50,660
(iii) Cash and Cash Equivalents		
(1) Cash in Hand	175	175
(2) Balances with Bank	49,36,205	15,50,109
(iv) Bank Balances Other Than (iii) Above	14,41,74,000	8,20,84,000
(v) Loans	-	-
(vi) Others	35,81,899	61,49,221
(c) Current Tax Assets	11,94,848	33,01,023
(d) Other Current Assets	21,52,280	30,90,743
Total Assets	16,66,88,944	16,15,34,752
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	4,19,00,000	4,19,00,000
(b) Other Equity	11,78,34,552	11,19,49,456
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	35,49,594	32,99,592
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liability	-	-
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
Total Outstanding Dues Of Micro Enterprises And Small Enterprises	-	92,974
Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises	2,88,395	16,787
(iii) Other Financial Liabilities	4,01,396	5,99,058
(b) Other Current Liabilities	6,96,935	7,71,894
(c) Provisions	-	-
(d) Current Tax Liabilities	20,18,072	29,04,991
Total Equity and Liabilities	16,66,88,944	16,15,34,752

For and on behalf of the Board of
Lex Nimble Solutions Limited


Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167

Place: Hyderabad
Date: November 11 2024

LEX NIMBLE SOLUTIONS LIMITED

CIN: L74140TG2005PLC045904

STATEMENT OF UNAUDITED FINANCIAL RESULTS OF HALF YEAR SEPTEMBER 30TH, 2024

Particulars	Half Year Ended			Amount in Rs.
	September 30th, 2024	March 31st, 2024	September 30th, 2023	Year Ended March 31st, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Income				
i) Revenue From Operations	3,12,48,598	1,57,00,816	2,28,84,571	3,85,85,387
ii) Other Income	46,88,167	53,37,965	49,02,940	1,02,40,905
Total Income	3,59,36,765	2,10,38,781	2,77,87,511	4,88,26,292
Expenses				
i) Employees' Benefit Expenses	1,44,67,883	1,30,14,972	1,20,43,574	2,50,58,546
ii) Consultancy and Professional Charges	1,17,16,927	2,14,368	80,87,261	83,01,628
iii) Depreciation and Amortization Expenses	53,918	76,666	48,529	1,25,195
iv) Other Expenses	16,96,312	21,04,115	19,13,507	40,17,622
Total Expenses	2,79,35,040	1,54,10,121	2,20,92,871	3,75,02,991
Profit/(Loss) before exceptional items and tax	80,01,725	56,28,660	56,94,641	1,13,23,300
Exceptional Items	-	-	-	-
Prior Period Items	-	(2,93,573)	-	(2,93,573)
Profit Before Tax	80,01,725	59,22,233	56,94,641	1,16,16,873
Tax Expenses	21,19,240	13,36,547	15,17,595	28,54,143
-Current Tax	20,18,072	14,50,649	14,54,342	29,04,991
-Deferred Tax	1,01,168	(1,14,102)	63,253	(50,849)
Profit/(Loss) for the period from continuing operations	58,82,485	45,85,685	41,77,046	87,62,731
Profit/(Loss) from discontinued operations	-	-	-	-
Tax expense of discontinued operations	-	-	-	-
Profit/(Loss) from discontinued operations after tax	-	-	-	-
I Profit/(Loss) for the Period	58,82,485	45,85,685	41,77,046	87,62,731
II Other Comprehensive Income:				
i) Items that will not be reclassified to profit or loss:				
-Remeasurements of the defined benefit plans	-	2,32,364	-	2,32,364
-Equity Instruments through other comprehensive income	-	-	-	-
-Income Tax relating to these items	-	-	-	-
ii) Items that will be reclassified to profit or loss:				
-Debt Instruments through Other Comprehensive Income	-	-	-	-
Exchange differences on translation of foreign operations	2,611	-	-	-
-Income Tax relating to these items	-	-	-	-
Other Comprehensive Income	2,611	2,32,364	-	2,32,364
Total Comprehensive Income for the period	58,85,096	48,18,049	41,77,046	89,95,095
Earnings per equity share :				
(1) Basic	1.40	1.09	1.00	2.09
(2) Diluted	1.40	1.09	1.00	2.09
(3) Adjusted Basic				

For and on behalf of the Board of
Lex Nimble Solutions Limited


 Praveen Chakravarthy Medikundam
 Chairperson & Director
 DIN: 02816167

Place: Hyderabad

Date: November 11, 2024

LEX NIMBLE SOLUTIONS LIMITED

CIN: L74140TG2005PLC045904

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

Amount in Rs.

Particulars	Half Year Ended		Year Ended
	September 30th, 2024	September 30th, 2023	March 31st, 2024
	(Unaudited)	(Unaudited)	(Audited)
A. Cash Flow From Operating Activities			
Profit Before Income Tax From			
Continuing Operations	80,01,725	56,94,641	1,16,16,873
Net Profit/(Loss) Before Income Tax	80,01,725	56,94,641	1,16,16,873
Adjustments For			
Depreciation and amortization expense	53,918	48,529	1,25,195
Other Comprehensive Income			2,32,364
Assets Written off during the year			
Profit on sale of asset			
Interest income classified as investing cash flows	(46,88,167)	(49,02,940)	(99,67,850)
Provision For Gratuity	-	2,50,002	-
Net Foreign Exchange Differences (Gain)/Loss	94,449	3,59,329	5,04,765
	34,61,925	14,49,561	25,11,347
Change In Operating Assets And Liabilities, Net Of Effects From Purchase Of Controlled Entities And Sale Of Subsidiary:			
(Increase)/Decrease in trade receivables	(5,42,529)	11,81,289	18,95,113
(Increase)/Decrease in Inventories			-
Increase/(Decrease) in trade payables	1,78,634	14,71,066	(45,069)
(Increase)/Decrease in other financial assets			-
(Increase)/decrease in other non-current assets		23,12,174	-
(Increase)/decrease in other current assets	30,44,639		(1,03,050)
Increase/(decrease) in provisions	2,50,002		4,18,325
Increase/ (Decrease) in employee benefit obligations			-
Increase/(decrease) in derivatives not designated as hedges			-
Increase (decrease) in other current liabilities	(74,959)	(5,50,241)	3,763
Increase (decrease) in financial liabilities	(1,97,662)	42,172	49,988
Increase(decrease) in current liabilities	-		-
Cash Generated From Operations	61,20,050	59,06,021	47,30,418
Income Taxes Paid	(29,04,991)	(27,16,188)	(27,16,188)
Net Cash Inflow From Operating Activities	32,15,059	31,89,833	20,14,229
Cash Flows From Investing Activities			
Increase In Fixed Deposits	5,53,03,000	(20,60,000)	(5,73,63,000)
Payment For Gratuity Fund	(1,85,961)	-	(5,03,862)
Proceeds From Sale of Asset	-	-	-
Payments For Property, Plant and Equipment	(19,653)	(2,31,585)	(2,31,585)
Payments For Software Development Costs	-	-	-
Interest Received	72,55,489	4,10,637	52,99,739
Net Cash Outflow From Investing Activities	6,23,52,875	(18,80,948)	(5,28,00,708)
Cash Flows From Financing Activities			
Proceeds From Issues Of Shares	-	-	-
Bonus Issue From Securities Premium	-	-	-
Share Issue Costs	-	-	-
Repayment Of Borrowings	-	-	-
Finance Lease Payments	-	-	-
Transactions With Non-Controlling Interests	-	-	-
Interest Paid	-	-	-
Net Cash Inflow (Outflow) From Financing Activities	-	-	-
Net Increase (Decrease) In Cash And Cash Equivalents	6,55,67,934	13,08,886	(5,07,86,478)
Cash And Cash Equivalents At The Beginning Of The Financial Year	8,36,34,284	13,49,25,527	13,49,25,527
Effects Of Exchange Rate Changes On Cash And Cash Equivalents	(91,838)	(3,59,329)	(5,04,765)
Miscellaneous Income/ Prior Period Items/ Round Off Adjustments	-	-	-
Cash And Cash Equivalents At End Of The Year	14,91,10,380	13,58,75,083	8,36,34,284

For and on behalf of the Board of
Lex Nimble Solutions Limited

Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167

Place: Hyderabad

Date: November 11, 2024

LEX NIMBLE SOLUTIONS LIMITED
CIN: L74140TG2005PLC045904

Notes forming part of Interim Financial Statements the period ended September 30th, 2024

Note 30 Segmental Reporting :

Based on the "management approach" as defined in Ind AS 108, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented for each business segment. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual business segments, and are as set out in the significant accounting policies. Business segments of the company are:

1. Software Services
2. Consulting services

Segment Revenue and Expense

Details regarding revenue and expenses attributable to each segment must be disclosed

Segment assets include all operating assets in respective segments comprising of net fixed assets and current assets, loans and advances etc. Assets relating to corporate and construction are included in unallocated segments. Segment liabilities include liabilities and provisions directly attributable to respective segment.

Segment revenues and results:

Amount in Rs for the half year ended September 30, 2024					
Particulars	Software Services		Consulting Services		Total
	IT Development/ Consulting	IT Staffing, Support Services/ Payroll and Accounting Services/Other Consulting Services	Quality Certification, Consulting and Training		
Segment Revenue from External Customers					
Within India	-	-	9,15,000		9,15,000
Outside India	88,87,813	2,14,45,785	-		3,03,33,597
Total Segment Revenue	88,87,813	2,14,45,785	9,15,000		3,12,48,597
Expenses					
For Customers Within India	-	-	18,61,102		18,61,102
For Customers Outside India	79,68,132	1,77,08,890	-		2,56,77,022
Total Segment Expenses	79,68,132	1,77,08,890	18,61,102		2,75,38,124
Segment Results					
Within India	-	-	(9,46,102)		(9,46,102)
Outside India	9,19,681	37,36,895	-		46,56,575
Total Segment Results	9,19,680.54	37,36,894.93	(9,46,102.00)		37,10,473
Unallocated Corporate Income and Expenses					
Interest Income	46,88,167				
Other Income	-				
Less: Unallocated Expenses	(11,00,095)				
Prior period adjustments	7,03,180				
Profit before tax	80,01,725				

Amount in Rs for the year ended March 31, 2024

Particulars	Software Services		Consulting Services		Total
	IT Development/ Consulting	IT Staffing, Support Services/ Payroll and Accounting Services/Other Consulting Services	Quality Certification, Consulting and Training		
Segment Revenue from External Customers					
Within India	-	-	15,25,780		15,25,780
Outside India	1,23,36,204	2,44,75,935	2,47,467		3,70,59,607
Total Segment Revenue	1,23,36,204	2,44,75,935	17,73,247		3,85,85,387
Expenses					
Within India	-	-	32,01,765		32,01,765
Outside India	1,04,81,966	2,11,09,939	5,19,296		3,21,11,201
Total Segment Expenses	1,04,81,966	2,11,09,939	37,21,061		3,53,12,966
Segment Results					
Within India	-	-	(16,75,985)		(16,75,985)
Outside India	18,54,238	33,65,996	(2,71,829)		49,48,405
Total Segment Results	18,54,238	33,65,996	(19,47,814)		32,72,420
Unallocated Corporate Income and Expenses					
Interest Income	99,67,850				
Other Income	2,73,055				
Less: Unallocated Expenses	(21,90,024)				
Round Off Expenses/Reconciliation discrepancies	(1)				
Profit before tax	1,13,23,300				

Segment assets and liabilities

Amount in Rs for the year ended September 30, 2024

Particulars	Software Services		Consulting Services		Total
	IT Development/ Consulting	IT Staffing, Support Services/ Payroll and Accounting Services/Other Consulting Services	Quality Certification, Consulting and Training		
Segment Assets :					
Assets	8,91,837	15,21,353	10,80,000		34,93,189
Unallocated assets	-	-	-		16,31,95,755
Total Assets	8,91,837	15,21,353	10,80,000		16,66,88,944
Segment Liabilities :					
Liabilities	-	-	-		-
Unallocated liabilities	-	-	-		16,66,88,944
Total Liabilities	-	-	-		16,66,88,944

Amount in Rs for the year ended March 31, 2024

Particulars	Software Services		Consulting Services		Total
	IT Development/ Consulting	IT Staffing, Support Services/ Payroll and Accounting Services/Other Consulting Services	Quality Certification, Consulting and Training		
Segment Assets :					
Assets	7,24,593	16,07,810	6,18,300		29,50,703
Unallocated assets	-	-	-		15,85,84,048
Total Assets	7,24,594	16,07,810	6,18,300		16,15,34,752
Segment Liabilities :					
Liabilities	-	-	-		-
Unallocated liabilities	-	-	-		16,15,34,752
Total Liabilities	-	-	-		16,15,34,752





Limited Review Report on unaudited standalone financial results of LEX NIMBLE SOLUTIONS LIMITED for the half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to

The Board of Directors of LEX NIMBLE SOLUTIONS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **LEX NIMBLE SOLUTIONS LIMITED** ("the Company"), for the half year ended on September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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.

Place: Hyderabad

Date: November 11, 2024

for akasam & associates
Chartered Accountants
Firm Regn. No: 0058325


S. Ravi Kumar
Partner

Membership No. 028881
UDIN No.24028881BKCBNC6381

