

February 03, 2026

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 ended December 31, 2025

We wish to inform you that the Board of Directors of the Company at its Meeting held today i.e. February 03, 2026, has inter alia approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended December 31, 2025.

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 ended December 31, 2025.
- b. Limited Review Reports of the Statutory Auditors on the above Results.
- c. Appointment of Company Secretary & Compliance Officer

The meeting commenced at 03:00 p.m. and concluded at 05:00.....p.m.

The said Unaudited Financial Results (Standalone & Consolidated) for the quarter ended December 31, 2025, 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,

Your's faithfully,

For Lee & Nee Softwares (Exports) Ltd.

Lee & Nee Softwares (Exports) Ltd.

Arpita Gupta
Director

Arpita Gupta

Director

(DIN: 02839878)



N H Agrawal & Associates

Chartered Accountants

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

T : 9123097412, 9330102396

E-mail : canhaoffice@gmail.com nitinagrawalca@gmail.com

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, 2025 and year to date from April 1, 2025 to December 31, 2025 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 03, 2026 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

Chartered Accountants

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Phone : 9123097412, 9330102396

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Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting 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, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any materialmisstatement.

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


NITIN HUKUMCHAND AGRAWAL
Partner
Membership No :129179
UDIN: 26129179DVNHEH9485
Place: Kolkata
Date: 3rd February 2026



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

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2025

(All amounts in ₹ lakhs, unless otherwise stated)

SL No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	267.85	238.86	311.24	750.79	753.43	1,027.29
	(b) Other Income	18.44	21.52	28.12	62.23	85.69	112.30
	Total Income [a+b]	286.29	260.38	339.36	813.02	839.12	1,139.59
2	Expenses						
	(a) Cost of service rendered	55.04	30.43	97.52	126.29	175.73	222.59
	(b) Employee benefits expense	128.93	129.90	128.34	387.73	339.77	460.17
	(c) Finance Cost	0.57	0.23	0.14	0.91	0.45	0.59
	(d) Depreciation and amortisation expense	3.18	3.19	3.31	9.56	9.36	12.75
	(e) Other expenses	80.99	82.17	90.55	245.20	268.10	386.94
	Total Expenses [a+b+c+d+e]	268.71	245.92	319.86	769.69	793.41	1,083.04
3	Profits/(Loss) before tax (1-2)	17.58	14.46	19.50	43.33	45.71	56.55
4	Tax Expense						
	(a) Current Tax	3.56	7.20	5.69	12.40	14.38	18.00
	(b) Tax expenses of prior years	-	-	-	-	0.16	0.16
	(c) Deferred Tax	(1.54)	0.76	(1.28)	(0.76)	(2.09)	(0.17)
	Total Tax Expenses	2.02	7.96	4.41	11.64	12.45	17.99
5	Profit/Loss for the period after tax (3-4)	15.56	6.50	15.09	31.69	33.26	38.56
6	Others Comprehensive Income						
	(i) Items that will not be reclassified to Profit/(Loss)						
	a) Remeasurements gain/(loss) on defined benefits obligations	-	-	(0.70)	-	(2.09)	1.75
	b) Income tax relating to item (a) above	-	-	0.18	-	0.54	(0.45)
	c) Equity Instruments through OCI	(13.40)	10.28	12.61	16.10	10.90	(20.05)
	d) Income tax relating to item (c) above	(3.29)	3.41	(1.80)	(3.62)	(1.36)	2.33
	(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)	(16.69)	13.69	10.29	12.48	7.99	(16.42)
8	Total Comprehensive Income for the Period (5+7)	(1.13)	20.19	25.38	44.17	41.25	22.14
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						
11	Earnings per Equity Share (Face Value Rs 10 per share) (not annualised)						
	(a) Basic (Rs.)	0.03	0.01	0.03	0.06	0.06	0.07
	(a) Diluted (Rs.)	0.03	0.01	0.03	0.06	0.06	0.07

Notes:

1. The above results for the quarter and nine month ended ended 31st December 2025 have been prepared in accordance with the 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 03rd February 2026. The Statutory Auditors has expresses an un modified opinion on the above results.

2. There were no exceptional items during the period.

3. The company operates only in a single business segment i.e IT Enabled services . 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.Insel.net

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

N H Agarwal & Associates
Chartered Accountants

CA Nitin Hukumchand Agarwal
Partner

MRN:- 129179
FRN:- 327511E



By Order of the Board of Directors

Lee & Nee Softwares (Exports) Ltd.

Malash Gupta

(Mahesh Gupta)
Managing Director
(DIN:01606647)

Director

Place : Kolkata
Date : 03/02/2026



Head. Office : 327, Gate No. 2, 3rd Floor, Poddar Court, 18, Rabindra Sarani, Kolkata - 700 001
Phone : 9123097412, 9330102396
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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, 2025 year to date from April 1, 2025 to December 31, 2025 ("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 03 2026, 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 there-under 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.





N H Agrawal & Associates

Chartered Accountants

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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 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. 17.74 Lacs and Rs.59.93Lacs, total net loss after tax of Rs.(4.47) Lacs and Rs.(8.96) Lacs and total comprehensive income of Rs. (0.15) Lacs and Rs 0.44 lacs for quarter ended December 31 ,2025 and for the period from 1 April, 2025 to 31December, 2025 as considered in the consolidated unaudited interim financial results. According to the information and explanations given to us by the management, this financial information is 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
Firm's Registration Number: 327511E

NITIN HUKUMCHAND AGARWAL
Partner
Membership No :129179
UDIN: 26129179XHBKWL8657
Place: Kolkata
Date: 03 February 2026



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

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2025

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31st March, 2025
		31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income (a) Revenue from Operations (b) Other Income	278.34 25.69	252.33 29.56	319.79 39.86	787.31 85.64	787.30 113.57	1,072.94 147.74
	Total Income [a+b]	304.03	281.89	359.65	872.95	900.87	1,220.68
2	Expenses (a) Cost of service rendered (b) Employee benefits expense (c) Finance Cost (d) Depreciation and amortisation expense (e) Other expenses	56.02 137.90 0.57 3.87 91.05	33.03 139.92 0.23 3.89 93.28	98.86 139.09 0.14 3.39 93.82	131.82 415.23 0.91 11.64 277.44	180.36 370.63 0.45 9.61 297.47	229.26 500.99 0.59 13.09 426.38
	Total Expenses [a+b+c+d+e]	289.41	270.35	335.30	837.04	858.52	1,170.31
3	Profits/(Loss) before tax (1-2)	14.62	11.54	24.35	35.91	42.35	50.37
4	Tax Expense (a) Current Tax (b) Tax expenses of prior years (c) Deferred Tax	2.81 0.16 0.56	9.19 - (1.14)	5.63 0.92 (1.07)	13.64 0.16 (0.62)	14.78 1.08 (1.95)	18.67 0.50 0.06
	Total Tax Expenses	3.53	8.05	5.48	13.18	13.91	19.23
5	Profit/Loss for the period after tax (3-4)	11.09	3.49	18.87	22.73	28.44	31.14
6	Others Comprehensive Income (i) Items that will not be reclassified to Profit/ (Loss) a) Remeasurements gain/(loss) on defined benefits obligations b) Income tax relating to item (a) above c) Equity Instruments through OCI d) Income tax relating to item (c) above (ii) Items that will be reclassified to Profit/(Loss) (a) Financial Instruments through OCI (b) Tax impact on above			(0.88) 0.23 - (5.85) (6.52)	- - - 36.72 5.10 (4.83)	(2.20) 0.57 - 31.08 (3.89)	1.99 (0.51) - (16.13) 1.97
	Other Comprehensive Income for the Period (i + ii)	(12.37)	9.42	31.24	21.88	25.56	(12.68)
7	Total Comprehensive Income for the Period (5+7)	(1.28)	12.91	50.11	44.61	54.00	18.46
8	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
9	Other Equity (Earnings per Equity Share (Face Value Rs 10 per share) (not annualised) (a) Basic (Rs.) (a) Diluted (Rs.)						97.20
10		0.02	0.01	0.03	0.04	0.05	0.06
11		0.02	0.01	0.03	0.04	0.05	0.06

Notes:

- The above consolidated results for the quarter and nine months ended 31st December 2025 have been prepared in accordance with the 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 3rd February 2026. The Statutory Auditors has expresses an un modified opinion on the above results.
- There were no exceptional items during the period.
- The Group focuses primarily on a single business segment i.e IT Enabled services . Therefore, the disclosure requirement of 'Segment Reporting' is not applicable.
- 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.insel.net
- As on 31st December 2025 , Lee & Nee Softwares (Exports) Limited ("the Group") comprises the parent Company ie Lee & Nee Softwares (Exports) Limited and its two subsidiaries.
- Figures for the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.

By Order of the Board of Directors
 Lee & Nee Softwares (Exports) Ltd.

melesh gpt

Director

N H Agarwal & Associates
 Chartered Accountants

CA Nitin Hukumchand Agarwal

Partner

MRN: - 129179

FRN: - 327511E



(Mahesh Gupta)
 Managing Director
 (DIN: 01606647)

Place : Kolkata
 Date : 03/02/2026



Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2025

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.

Anita Ray
Director

DEVELOPMENT OFFICE :

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