

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

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

### November 14, 2025

The Secretary
Bombay Stock Exchange Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai-400001
Scrip Code: 517415

The Secretary
The Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata 700001
Symbol: LEENEE

Dear Sir/Madam,

## Sub: Outcome of the Board Meeting dated 14th November, 2025

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 14, 2025, has inter alia considered and approved as under: -

- 1. Unaudited Financial Results (standalone and consolidated) for the half year ended 30th September 2025 along with the Limited Review Report issued by Statutory Auditors and recommended by the Audit Committee of the Company.
- 2. Resignation of the Existing Company Secretary with effect from 06.11.2025

The same are also being uploaded on the Company's website at <a href="https://lnsel.com/">https://lnsel.com/</a>

The meeting of the Board of Directors commenced at 15:00 hours and the above agenda items concluded at 18:40 hours.

This is for your information and record. You are kindly requested to take the same on record and oblige.

Thanking You,

Your's faithfully,

For Lee & Nee Softwares (Exports) Ltd.

Lee & Nee Softwares (Exports) Ltd.

Arpita Gupta

Director

Director

## Chartered Accountants

Head. Office: 327, Gate No. 2, 3rd Floor, Poddar Court, 18, Rabindra Sarani, Kolkata - 700 001 **1**:9123097412,9330102396

E-mail: canhaoffice@gmail.com nitinagrawalca@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, 2025 year to date from April 1, 2025 to September 30, 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, 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 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 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. 577.15 lacs and Rs.239.15 lacs as at 30 September 2025, total revenue of Rs 20.42 lacs and Rs.1.08 lacs and Rs. 40.43 lacs and Rs 1.76 lacs, total net profit after tax of Rs.1.33 lacs and loss Rs. 4.31 lacs and Rs 2.06 lacs and loss Rs 6.55 Lacs and total comprehensive income of Rs.1.33 Lacs and Rs 2.70 lacs and Rs 2.06 lacs and Rs 9.84 lacs for the quarter ended 30th September 2025 and for the period from 1 April, 2025 to 30 September, 2025 and net cash flows Rs 9.25 lacs for the period from 1 April, 2025 to 30 September, 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. Agrawal & Associates

Chartered Accountants

Firm Registration Number: 0327511E

Nitin Hukumchand Agrawal

Partner

Membership Number: 129179

Place: Kolkata

Date: November 14, 2025 UDIN: 25129179BMIXER5187



CIN: L70102WB198PLC045587

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended Ended 30th Sept 2025

(b) Ci Total  2 Expect (a) C. (b) Ei (c) (d) D (c) O Total  3 Profi  4 Tax I (a) (b) (c) Total  5 Profi  6 Other (i) Ite (a) Profi  c) Ite (ii) Ite (iii) Ite (iii) Ite (iii) Ite (iii) Ite (iiii) Ite (iiii) Ite (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Particulars  Dome Revenue from Operations Other Income al Income [a+b] Denses Cost of service rendered Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses tal Expenses [a+b+c+d+e] Dofits/(Loss) before tax (1-2)  **Expense** a) Current Tax D) Tax expenses of prior years Expenses C) Deferred Tax Lat Tax Expenses	30th September, 2025 Unaudited  252.33 29.56 281.89  33.03 139.92 0.23 3.89 93.28 270.35  11.54	Quarter Ended 30th June, 2025 Unaudited  256.64 30.39 287.03  42.77 137.41 0.11 3.88 93.11 2777.28  9.75	30th September, 2024 Unaudited 245.53 35.90 281.43 48.65 117.29 0.15 3.29 102.31 271.69	30th September, 2025 Unaudited 508.97 59.95 568.92 75.80 277.33 0.34 7.77 186.39 547.63	ar Ended  30th September, 2024  Unaudited  467.51 73.71 541.22  81.50 231.54 0.31 6.22 203.65 523.22	Year Ended 31st March, 2025 Audited 1,072,94 147.74 1,220,66 229,26 500,99 0,55 13,00 426,31 1,170,3*
(a) R.(b) (b) (c) Total (c) Fi (c) Fi (d) D (e) O (e)	Revenue from Operations Other Income al Income [a+b] senses Cost of service rendered Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses al Expenses [a+b+c+d+e] Stifts/(Loss) before tax (1-2) x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	252.33 29.56 281.89 33.03 133.92 0.23 3.89 93.28 270.35	256.64 30.39 287.03 42.77 137.41 0.11 3.88 93.11 277.28	245.53 35.90 281.43 48.65 117.29 0.15 3.29 102.31 271.69	508.97 59.95 568.92 75.80 277.33 0.34 7.77 186.39 547.63	467.51 73.71 541.22 81.50 231.54 0.31 6.22 203.65 523.22	1,072.94 147.74 1,220.66 229.26 500.96 0.55 13.06 426.34 1,170.3
(a) R.(b) (b) (c) Total (c) Fi (c) Fi (d) D (e) O (e)	Revenue from Operations Other Income al Income [a+b] senses Cost of service rendered Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses al Expenses [a+b+c+d+e] Stifts/(Loss) before tax (1-2) x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	29.56 281.89 33.03 139.92 0.23 3.89 93.28 270.35 11.54	30.39 287.03 42.77 137.41 0.11 3.88 93.11 277.28	35.90 281.43 48.65 117.29 0.15 3.29 102.31 271.69	59,95 568.92 75.80 277.33 0.34 7.77 186.39 547.63	73.71 541.22 81.50 231.54 0.31 6.22 203.65 523.22 18.00	147.74 1,220.68 229.26 500.99 0.58 13.09 426.34
(a) R.(b) (b) (c) Totala (c) Fi (c) Fi (d) D (e) O (e)	Revenue from Operations Other Income al Income [a+b] senses Cost of service rendered Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses al Expenses [a+b+c+d+e] Stifts/(Loss) before tax (1-2) x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	29.56 281.89 33.03 139.92 0.23 3.89 93.28 270.35 11.54	30.39 287.03 42.77 137.41 0.11 3.88 93.11 277.28	35.90 281.43 48.65 117.29 0.15 3.29 102.31 271.69	59,95 568.92 75.80 277.33 0.34 7.77 186.39 547.63	73.71 541.22 81.50 231.54 0.31 6.22 203.65 523.22 18.00	147.74 1,220.68 229.26 500.99 0.58 13.09 426.34
(b) Ci Total  2 Expect (a) C. (c) Fi (d) D. (e) O. Total  3 Profi  4 Tax I (a) (b) (c) Total  5 Profi  6 Other (i) Ite a) Re b) In	Other Income al Income al Income [a+b] senses Cost of service rendered Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses tal Expenses [a+b+c+d+e] offits/(Loss) before tax (1-2)  of Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	281.89  33.03 139.92 0.23 3.89 93.28 270.35  11.54	287.03 42.77 137.41 0.11 3.88 93.11 277.28	281.43 48.65 117.29 0.15 3.29 102.31 271.69 9.74	75.80 277.33 0.34 7.77 186.39 547.63	\$1.50 231.54 0.31 6.22 203.65 523.22	1,220.68 229.26 500.96 0.58 13.09 426.34
2 Expe (a) C. (b) Ei (c) Fi (d) D (c) Total 3 Profi 4 Tax I (a) (b) (c) Total 5 Profi 6 Other (i) It( a) Re b) In	Cost of service rendered Employee benefits expense Finance Cost Depreciaion and amortisation expense Other expenses al Expenses [a+b+c+d+e] Stits/(Loss) before tax (1-2) x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	33.03 139.92 0.23 3.89 93.28 270.35	42.77 137.41 0.11 3.88 93.11 277.28	48.65 117.29 0.15 3.29 102.31 271.69	75.80 277.33 0.34 7.77 186.39 547.63	81.50 231.54 0.31 6.22 203.65 523.22	229.26 500.99 0.58 13.09 426.38 1,170.3
2 Expe (a) C. (b) Eir (c) Fi (d) D. (c) G. (d) D. (e) O. Total 3 Profi 4 Tax I. (a) (b) (c) Total 5 Profi 6 Other (i) Ite (a) Re (b) Ini (c) C. (d) Ini (ii) Iti (iii) Iti (iii) Iti (iii) Iti (iii) Iti (iii) Iti (iii) Iti	Cost of service rendered Employee benefits expense Finance Cost Depreciaion and amortisation expense Other expenses al Expenses [a+b+c+d+e] Stits/(Loss) before tax (1-2) x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	139.92 0.23 3.89 93.28 270.35 11.54	137.41 0.11 3.88 93.11 277.28 9.75	117.29 0.15 3.29 102.31 271.69	277.33 0.34 7.77 186.39 547.63	231.54 0.31 6.22 203.65 523.22	500.96 0.55 13.09 426.36 1,170.3
(a) C. (b) Ei (c) Fi (c) Fi (d) D (d	Cost of service rendered  Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses tal Expenses [a+b+c+d+e] offits/(Loss) before tax (1-2)  x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	139.92 0.23 3.89 93.28 270.35 11.54	137.41 0.11 3.88 93.11 277.28 9.75	117.29 0.15 3.29 102.31 271.69	277.33 0.34 7.77 186.39 547.63	231.54 0.31 6.22 203.65 523.22	500.99 0.59 13.09 426.39 1,170.3
(b) Ei (c) Fi (d) D (e) O (e) O Total  3 Profil (a) (b) (c) Total  5 Prof O Other (i) Itt (a) A) Re (b) In O (c) In (d) In (ii) Itt (iii) Itt (iii) Itt (iii) Itt (iii) Itt (iiii) Itt (iiii) Itt (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Employee benefits expense Finance Cost Depreciation and amortisation expense Other expenses Ial Expenses [a+b+c+d+e] Offits/(Loss) before tax (1-2)	0.23 3.89 93.28 270.35 11.54	0.11 3.88 93.11 277.28	0.15 3.29 102.31 271.69 9.74	0.34 7.77 186.39 547.63	0.31 6.22 203.65 523.22 18.00	0.56 13.09 426.36 1,170.3
(c) Fi (d) D (d) D (e) O (d) O (e) O (d) O (e) O (d) O (e) O	Finance Cost Depreciation and amortisation expense Other expenses al Expenses [a+b+c+d+e]  Offits/(Loss) before tax (1-2)  Expense Offits/(Loss) defore tax (1-2)  Expense Offits/(Loss) defore tax (1-2)	3.89 93.28 270.35 11.54	3.88 93.11 277.28 9.75	3.29 102.31 271.69 9.74	7.77 186.39 547.63	6.22 203.65 523.22 18.00	13.0 426.3 1,170.3
(d) D (e) O (7 O (14 O (	Depreciaion and amortisation expense Other expenses (at Expenses [a+b+c+d+e] offits/(Loss) before tax (1-2) (c Expense a) Current Tax o) Tax expenses of prior years (c) Deferred Tax	93.28 270.35 11.54	93.11 277.28 9.75	102.31 271.69 9.74	186.39 547.63 21.29	203.65 523.22 18.00	426.3 1,170.3
(e) O Total  3 Profi  4 Tax I (a) (b) (c) Tota  5 Profi  6 Othe (i) Ite a) Re b) In (c) Eq d) In (ii) Iti (iii) Iti	Other expenses al Expenses [a+b+c+d+e]  offits/(Loss) before tax (1-2)  x Expense a) Current Tax o) Tax expenses of prior years c) Deferred Tax	270.35 11.54	277.28 9.75	271.69 9.74	547.63 21.29	523.22 18.00	1,170.3
3 Profit 4 Tax I (a) (b) (c) Totat 5 Profi 6 Other (i) Itt a) Re b) Inividual (ii) Itt (ii) Itt	tal Expenses [a+b+c+d+e]  offits/(Loss) before tax (1-2)  x Expense  a) Current Tax  b) Tax expenses of prior years  c) Deferred Tax	9.19	9.75	9.74	21.29	18.00	
3 Profit (a) (b) (c) Tota  5 Prof (i) it (i) it (a) Profit (i) it (ii) it (ii) it (ii) it (ii) it (iii) it (iiii) it (iiii) it (iiii) it (iiii) it (iiii) it (iiii) it (iiiii) it (iiiii) it (iiiii) it (iiiii) it (iiiiiii) it (iiiiiiiiii	ofits/(Loss) before tax (1-2)  x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	9.19					50.3
4 Tax i (a) (b) (c) (c) Tota  5 Profi (i) Ite a)Re b) Inc c)Eq d) In (ii) It	x Expense a) Current Tax b) Tax expenses of prior years c) Deferred Tax	9.19					50.3
(a) (b) (c) Tota (c) Profit (d) In (c) Eq (d) In (d	a) Current Tax b) Tax expenses of prior years c) Deferred Tax	-	1.64	6 17			
(a) (b) (c) Tota  5 Profi 6 Othe (i) Ite a)Re b) Inc c)Eq d) In (ii) It	a) Current Tax b) Tax expenses of prior years c) Deferred Tax	-	1.64	6 17			
(i) In (ii) It (ii) It (iii) It (iii) It (iii) It (iii) It (iiii) It (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	o) Tax expenses of prior years c) Deferred Tax	(1.14)	-	0.17	10.83	9.15	18.6
(c) Tota 5 Profi 6 Othe (i) Ite a)Re b) Ini c)Eq d) In  (ii) It	c) Deferred Tax	(1.14)		0.16	-	0.16	0.5
5 Profi 6 Othe (i) Ite a)Re b) Ind c)Eq d) In			(0.04)	(1.24)	(1.18)		0.0
5 Profi 6 Othe (i) Ite a)Re b) In c)Eq d) In	tal Tax Expenses	8.05	1.60		9.65	8.43	19.2
6 Other (i) Ite a)Re b) Inc c)Eq d) Inc							
6 Other (i) Ite a)Re b) Inc c)Eq d) Inc	ofit/Loss for the period after tax (3-4)	3.49	8.15	4.65	11.64	9.57	31.1
(i) Ite a)Re b) In c)Eq d) In	ners Comprehensive Income			1			
a)Re b) Ind c)Eq d) Ind	Items that will not be reclassified to Profit/ (Loss)	2 2				(1.32)	1.9
b) Ind c)Eq d) Ind	Remeasurements gain/(loss) on defined benefits obligations			(0.66		0.34	(0.5
c)Eq d) In	Income tax relating to item (a) above	1		0.17	-	0.54	(0.0
d) In-		1		(04.04)	33.36	(5.64)	(16.
d) In-	Equity Instruments through OCI	4.32	29.04		0.89	0.94	1.9
	Income tax relating to item (c) above	5.10	(4.21)	4.93	0.09	0.54	
	Items that will be reclassified to Profit/(Loss)						
(	(a) Financial Instruments through OCI		9	-			
(	(b) Tax impact on above		17				
- 044	her Comprehensive Income for the Period (i + ii)	9.42	24.83	(20.17	34.25	(5.68)	(12.6
7 Othe	ner Comprehensive income for the Fariou (Fig. 1)					200	18.4
8 Tota	stal Comprehensive Income for the Period (5+7)	12.91	32.98	(15.52	45.89	3.89	10.4
9 Paid	aid-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.
	ilu-up equity share cupital (1 acc value : 1 to 1 to pos share)	5,577.40	0,011.40				97.
10 Othe							
	her Equity						
	arnings per Equity Share (Face Value Rs 10 per share) (not		0.01	0.01	0.02		0.0
(a	her Equity amings per Equity Share (Face Value Rs 10 per share) (not nualised) (a) Basic (Rs.)	0.01			0.02		0.0

- 1. The above consolidated results for the quarter and half year ended 30th September 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 14th November 2025. The Statutory Auditors has expresses an un modified opinion on the above results.
- 2. There were no exceptional items during the period.
- 2. There were no exception at terms during the period.

  3. The Group focuses primarily on 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.lnsel.net
- 5. As on 30th September 2025, Lee & Nee Softwares (Exports) Limited ("the Group") comprises the parent Company ie Lee & Nee Softwares (Exports) Limited and its two subsidiaries
- 6. Figures for the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.

Place : Kolkata Date : 14/11/2025

UDIN: 25129149BMIXER5187

By Order of the Board of Directors (Exports) Lid.

(Mahesh Gupta) Managing Director (DIN: 01606647)

Director

CA Nitin Hukumchand Agarwal

Partner

CIN: L70102WB1988PLC045587

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

## CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2025

(All amounts in ₹ lakhs, unless otherwise stated)

Omaina	unts in ₹ lakhs, unles	s otherwise stated
Particulars	As at 30th September,2025	As at 31st March,2025
ASSETS	Unaudited	Audited
100 March (100 March (		
Non-current assets		
Property, plant and equipment	45.47	28.82
Goodwill	2,439.35	2,439.35
Other Intangible Assets	-	
Financial assets		
Investments	1,005.05	693.52
Trade Receivable	251.80	251.80
Loans	788.76	808.03
Other financial assets	4.32	4.32
Deferred Tax Assets	7.55	6.20
Other non-current assets	325.58	283.09
TOTAL (I)	4,867.88	4,515.13
Current assets	.,	1,323.23
Financial assets	9	
Investment	193.81	159.79
Trade receivables	64.62	72.57
Cash and cash equivalents	38.90	64.33
Bank balance other than cash and cash equivalents	100.96	
Loans	1	157.91
Other Financial Assets	779.97	831.62
Current Tax assets	0.66	2.17
Other current assets	31.07	10.38
TOTAL (II)	104.69	40.19
TOTAL (II)	1,314.68	1,338.96
TOTAL ACCETC (L.II)		
TOTAL ASSETS (I+II)	6,182.56	5,854.09
FOLUTY AND LIABILITIES		
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	5,577.40	5,577.40
Other equity	429.42	, 97.20
TOTAL (I)	6,006.82	5,674.60
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	7.32	0.28
Provisions	16.93	14.82
Deferred tax liabilities (net)	1=	0.73
TOTAL (II)	24.25	15.83
Current liabilities		-
Financial liabilities		
Borrowings	6.70	5.93
Trade payables :	-	-
i)Dues to micro enterprises and small enterprises	20.03	21.32
ii) Dues to creditors other than micro enterprises and small enterprises	23.36	28.87
Other financial liabilities	25.56	20.67
Other current liabilities		102.27
Provisions	95.40	102.37
TOTAL (III)	6.00	5.17
	151.49	163.66
OTAL - EQUITY AND LIABILITIES (I+II+III)	6,182.56	5,854.09

Shu

N H Agarwal & Associates Chartered Accountants

CA Nitin Hokamehand 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 CASH FLOW FOR THE PERIOD ENDED 30 SEPTMEMBER 2025

(All amounts in ₹ lakhs, unless otherwise stated) **Particulars** As at As at 30th September,2025 31st March,2025 A. Cash flow from operating activities Unaudited Audited Net profit before tax Adjustments to reconcile net profit to net cash provided by operating activities: 21.29 50.37 Depreciation and amortisation Interest Income 7.77 13.09 Fair Value gain(loss) during the year (net of tax) (4.07) (128.22)Profit on Investment in Partnership firm (0.69)(1.59)Operating profit before working capital changes (0.37)(0.01)23.93 (66.36)Changes In working capital: Adjustments for (Increase)/decrease in trade receivables (Increase)/decrease in Other Current Assets 7.95 (36.44)(Increase)/decrease in Loans (Current) (64.50)5.92 Increase/(decrease) in Other Financial Liabilities ( Current) 70.92 (35.97)Increase/(decrease) in Other Non Current Liabilities (0.01)Increase/(decrease) in Other Financial Assets 0.73 (Increase)/decrease in Other Non Current Assets 1.51 (1.94)(Increase)/decrease in Trade Payables (42.49)61.38 (Increase)/decrease in Current Liabilities (6.80)20.33 Increase/(decrease) in Provisions (6.97)(16.43)2.94 2.22 (Increase)/decrease In working capital Cash generated from operations (37.44)(0.21)(13.51)Income taxes paid (66.57)Net cash (used in)/generated from operating activities 0.97 (19.23)(14.48) (85.80) B. Cash flow from Investing activities Purchase of Property, Plant and Equipment Sale/Purchase of Investment (24.40)(7.72)(55.39)Interest Income (37.87)Other Bank Balance 4.07 128.22 56.95 Net cash (used In)/generated from investing activities (18.77)82.62 C. Cash flow from financing activities Proceeds (Repayment of Borrowings) 7.81 (3.21)Net cash (used In)/generated from financing activities 7.81 (3.21)Net increase/(decrease) In cash and cash equivalents (A+B+C) (25.43)(6.39)Cash and cash equivalents at beginning of the period 64.33 70.72 Cash and cash equivalents at ehd of the year 38.90 64.33

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".

N H Agarwal & Associates Chartered Action nants

CA Nith Hukumchand Agarwal Partner



Nee Softwares (5)



## 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

INDEPENDENT AUDITOR'SLIMITED REVIEW REPORT ONUNAUDITED 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 30-09-2025 and year to date from April 1, 2025 to September 30, 2025 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. Agrawal & Associates

Chartered Accountants

Firm Registration Number: 0327511E

Nitin Hukumchand Agrawal

Partner

Membership Number: 129179

Place: Kolkata

Date: November 14, 2025 UDIN: **25129179BMIXES7269** 



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

Regd Office: 14B, Camac Street, Kolkata - 700017. Website: www.lnsel.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2025

		Quarter Ended			(All amounts in ₹ lakhs, unless Half Year Ended			
SL No.	. Particulars	30th September.	30th June,	30th September,			Year Ended	
		2025	2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March,	
1	Income	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	2025	
	(a) Revenue from Operations				onadaned	Orlaudited	Audited	
	(b) Other Income	238.86	244.08	233.37	482.94	442.19	4 007 0	
	Total Income [a+b]	21.52	22.27	27.93	43.79	57.57	1,027.2	
2	-	260.38	266.35	261.30	526.73	499.76	112.3	
2	Expenses				020.70	499.76	1,139.5	
	(a) Cost of service rendered	30.43	40.82	47.75	74.05			
	(b) Employee benefits expense	129.90	128.90	107.49	71.25	78.21	222.5	
	(c) Finance Cost	0.23	0.11	0.15	258.80	211.43	460.1	
	(d) Depreciaion and amortisation expense	3.19	3.19		0.34	0.31	0.5	
	(e) Other expenses	82.17	82.04	3.20	6.38	6.05	12.7	
	Total Expenses [a+b+c+d+e]	245.92	255.06	86.77	164.21	177.55	386.9	
		240.02	255.06	245.36	500.98	473.55	1,083.0	
3	Profits/(Loss) before tax (1-2)	14.46	44.00					
		14.40	11.29	15.94	25.75	26.21	56.5	
4	Tax Expense							
	(a) Current Tax	7.00				8		
	(b) Tax expenses of prior years	7.20	1.64	5.71	8.84	8.69	18.0	
	(c) Deferred Tax	-	-	0.16	-	0.16	0.1	
- 1	Total Tax Expenses	0.76	0.02	(1.17)	0.78	(0.81)	(0.1	
- 1	Total Tax Expenses	7.96	1.66	4.70	9.62	8.04	17.99	
5	Profit/I one for the maried of the state of					0.04	17.93	
6	Profit/Loss for the period after tax (3-4)	6.50	9.63	11.24	16.13	18.17	20.50	
	Others Comprehensive Income				10.10	10.17	38.56	
	(i) Items that will not be reclassified to Profit/(Loss)	100		A 4				
- 1	a)Remeasurements gain/(loss) on defined benefits obligations	12	12	(0.69)		(4.20)		
	b) Income tax relating to item (a) above	2	12	0.18		(1.39)	1.75	
		-		0.10	-	0.36	(0.45	
	c)Equity Instruments through OCI	10.28	19.22	(13.42)	29.50	(4.74)	1	
1	d) Income tax relating to item (c) above	3.41	(3.74)	2.55	(0.33)	(1.71)	(20.05	
		-	(0.7-1)	2.55	(0.33)	0.44	2.33	
(	ii) Items that will be reclassified to Profit/(Loss)		_	-				
	(a) Financial Instruments through OCI				-		12	
	(b) Tax impact on above			- 1		-		
7 0	Other Comprehensive Income for the Period (i + ii)	13.69	15.48	(11.38)	29.17	(2.30)	/10 40	
				(1.1.0)	20.17	(2.30)	(16.42)	
8 1	Total Comprehensive Income for the Period (5+7)	20.19	25.11	(0.14)	45.30	15.87	22.14	
9 F	Doid on an its above its a					10.07	22.14	
9 1	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	
	Other Equity					9,011.10	(82.66)	
11 E	arnings per Equity Share (Face Value Rs 10 per share) (not						(02.00	
а	nnualised)							
	(a) Basic (Rs.)	0.01	0.02	0.02	0.03	0.03	0.07	
	(a) Diluted (Rs.)	0.01	0.02	0.02	0.03	0.03	0.07	

#### Notes:

- 1. The above results for the quarter and half year ended 30th September 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 14th November 2025. 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.lnsel.net

5. 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.

(Mahesh Gupta) Managing Director

(DIN:01606647)

Director

Place : Kolkata Date: 14/11/2025

VDIN: 25129179 BMIXES 726.9

CA Nitin Hukumchand Agarwal Partner

### 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

## STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2025

(All amounts in ₹ lakhs, unless otherwise stated)

	(All allibunts in 4 lakins	s, unless otherwise stated
Particulars	As at 30th September,2025	As at 31st March,2025
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	36.15	26.05
Goodwill	2,439.35	2,439.35
Other Intangible Assets		2,733.33
Financial assets		-
Investments	1,023.68	998.48
Trade Receivable	78.49	78.49
Loans	469.38	502.76
Other financial assets	4.32	4.32
Deferred Tax Assets	5.05	6.16
Other non-current assets	41.36	
TOTAL (I)	4,097.78	41.36
Current assets	4,037.78	4,096.97
Financial assets		
Investment	122.00	
Trade receivables	122.90	93.58
Cash and cash equivalents	38.01	45.33
Bank balance other than cash and cash equivalents	17.10	51.78
Loans	100.96	100.96
Other Financial Assets	730.89	782.54
Current Tax Assets	0.66	0.66
Other current assets	28.25	7.60
TOTAL (II)	565.50	482.50
TOTAL (II)	1,604.27	1,564.95
TOTAL ASSETS (I+II)	5,702.05	
	3,702.03	5,661.92
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	5,577.40	F F77 40
Other equity		5,577.40
TOTAL (I)	(37.36)	(82.66)
LIABILITIES	5,540.04	5,494.74
Non-current liabilities		=
Financial liabilities		
Borrowings	7.00	
Provisions	7.32	0.28
TOTAL (II)	12.66	10.88
Current liabilities	19.98	11.16
Financial liabilities		1
Borrowings		2 3
	6.70	5.93
Trade payables:	-	
i)Dues to micro enterprises and small enterprises	20.03	21.32
ii) Dues to creditors other than micro enterprises and	n - 1	*
small enterprises	23.36	28.87
Other current liabilities	86.85	94.81
Provisions	5.09	5.09
TOTAL (III)	142.03	156.02
OTAL - EQUITY AND LIABILITIES (I+II+III)	5,702.05	5,661.92

N H Agarwal & Associates Chartered Accordants

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

## STANDALONE STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

(All amounts in ₹ lakhs, unless otherwise stated) **Particulars** As at September,2025 31st March,2025 Unaudited A. Cash flow from operating activities Audited Net profit before tax 25.75 Adjustments to reconcile net profit to net cash provided by operating activities: 56.55 Depreciation and amortisation 6.38 12.75 Interest Income (4.07)Finance Cost (95.64)0.32 Profit on Investment in Partnership firm (0.01)(0.01)Fair Value gain(loss) during the year (0.69)(1.55)Operating profit before working capital changes 27.68 (27.90)Changes In working capital: Adjustments for (Increase)/decrease in trade receivables (17.88)(Increase)/decrease in Other Current Assets (26.12)(83.00)57.95 (Increase)/decrease in Loans 85.03 409.75 Increase/(decrease) in trade & other payables (6.80)20.33 Increase/(decrease) in Other Financial Assets (443.13)(Increase)/decrease in Other Non Current Assets (Increase)/decrease in Current Liabilities (7.96)(13.82)Increase/(decrease) in Provisions 1.78 1.80 (Increase)/decrease In working capital (28.83)6.77 Cash generated from operations (1.15)(21.13)Income taxes paid (11.81)(17.99)Net cash (used in)/generated from operating activities (12.96)(39.12) B. Cash flow from Investing activities Purchase of Property, Plant and Equipment (16.47)(7.72)Purchase/Sale of investments (Net) (16.81)(40.24)(Increase)/decrease in Loans (Non Current) Maturity of Investment 1.79 Interest Income 4 07 95.64 Net cash (used In)/generated from investing activities (29.21)49.46 C. Cash flow from financing activities Proceeds (Repayment of Borrowings) 7.81 (3.21)Finance Cost paid (0.32)Net cash (used In)/generated from financing activities 7.49 (3.21)Net increase/(decrease) In cash and cash equivalents (A+B+C) (34.68)7.13 Cash and cash equivalents at beginning of the year 51.78 44.65 Cash and cash equivalents at end of the year 17.10 51.78

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".

N H Agarwal & Associates Chartered Acquitants

A Nitin Hukumchand Agarwal Partner

FIRM REGD. NO. 327511E

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