



November 15th, 2022

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: Outcome of the Board Meeting dated November 15th, 2022

We wish to inform you that the Board of Directors of the Company at its Meeting held today i.e. November 15th, 2022 has inter alia approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended September 30, 2022.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose the following:-

- Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2022.
- Limited Review Reports of the Statutory Auditors on the above Results.

The meeting commenced at 03:00 p.m. and concluded at.....5:10 p.m

The said Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2022. 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



N H Agrawal & Associates

Chartered Accountants

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

Head. Office : 327, Gate No. 2, 3rd Floor, Poddar Court,
18, Rabindra Sarani, Kolkata - 700 00 ☎ : (033) 40611657
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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
14B Camac Street,
Kolkata 700017

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of **Lee & Nee Softwares (Exports) Limited** ("the Company") and its subsidiaries (the Parent and subsidiaries together referred to as "the group") for the quarter ended 30th September, 2022, being submitted by the Parent 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 Parents Board of Directors, of the Company at their meeting held on 15th November, 2022, 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

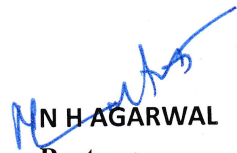
Chartered Accountants

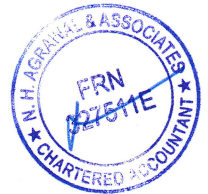
Firm's Registration Number: 327511E

Place: Kolkata

Dated: 15th November, 2022

UDIN: 22129179BDDZRV3860


N H AGARWAL
Partner
Membership Number: 129179



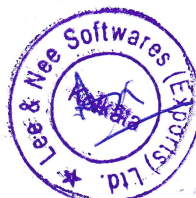
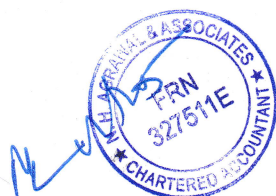
Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2022

SL No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lakhs)
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(Refer Notes Below)						
1	Income	137.36	135.94	115.71	273.30	244.70	543.36
	(a) Revenue from Operations	27.39	25.95	15.56	53.34	27.78	65.81
	(b) Other Income	164.75	161.89	131.27	326.64	272.48	609.17
	Total Income [a+b]						
2	Expenses	17.51	22.91	14.89	40.42	33.29	105.65
	(a) Purchase of stock-in-trade/services	70.98	65.43	63.75	136.41	133.60	267.53
	(b) Employee benefits expense	-	-	-	-	1.62	3.77
	(c) Finance Cost	1.05	1.05	0.81	2.10	93.73	208.12
	(d) Depreciation and amortisation expense	65.48	68.19	43.49	133.67	262.24	585.07
	(e) Other expenses	155.02	157.58	122.94	312.60	10.24	24.10
	Total Expenses [a+b+c+d+e]	9.73	4.31	8.33	14.04	-	-
3	Profits/(Loss) before Exceptional Items (1-2)	-	-	-	-	10.24	24.10
4	Exceptional items	9.73	4.31	8.33	14.04	-	-
5	Profits/(Loss) before Extraordinary Items and Tax(3-4)	-	-	-	-	10.24	24.10
6	Extraordinary Items	9.73	4.31	8.33	14.04	-	-
7	Profits/(Loss) before tax (5-6)	-	-	-	-	-	6.39
8	Tax Expense	-	-	-	-	-	-
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
9	Net Profit/Loss for the period after tax (7-8)	9.73	4.31	8.33	14.04	10.24	17.71
10	Others Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)						
	a) Changes in Fair Value of Equity Instruments through Other Comprehensive Income	9.44	-8.03	0.02	1.41	2.07	1.55
	b) Income tax relating to item (a) above	-	-	-	-	-	-
11	Total Other Comprehensive Income (net of tax)	9.44	-8.03	0.02	1.41	2.07	1.55
12	Total Comprehensive Income for the period (9+11)	19.17	-3.72	8.35	15.45	12.31	19.26
13	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
14	Other Equity (excluding Revaluation Reserves)				-160.86		-173.50
15	Earnings per Equity Share (not annualised)						
	(a) Basic (Rs.)	0.02	0.01	0.01	0.03	0.02	0.03
	(a) Diluted (Rs.)	0.02	0.01	0.01	0.03	0.02	0.03

Notes:

- The unaudited standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- The above unaudited standalone financial results for the quarter and half year ended September 2022 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 15th November, 2022. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
- The figures for the corresponding periods have been regrouped, reclassified & restated wherever necessary, to conform to the figures of the current period.
- The company is primarily engaged in Information Technology and related services. There are no other reportable segment in terms of IND AS-108 Segment Reporting issued by The Institute of Chartered Accountants of India.
- The Results of the Company are available for investors on the website of BSE Limited and CSE Limited and on the company's website www.lnsel.net

Place : Kolkata
Date : 15/11/2022



By Order of the Board of Directors

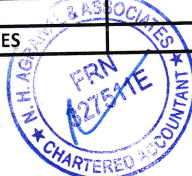
(Ajay Kr. Agarwal)
Chairman

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

STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2022

(Rs. In Lakhs)

	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	9.97	7.50
	Goodwill	2,439.35	2,439.35
	Other Intangible Assets	0.74	0.74
	Financial assets		
	Investments	859.40	980.56
	Trade Receivable	81.46	81.46
	Loans	1,833.67	1,512.29
	Other financial assets	1.36	4.24
	Other non-current assets	154.97	240.94
	Sub-total - Non-Current Assets	5,380.92	5,267.08
2	Current assets		
	Financial assets		
	Investment	-	-
	Trade receivables	15.76	28.35
	Cash and cash equivalents	22.77	37.61
	Loans	15.98	21.38
	Other Financial Assets	0.60	0.20
	Other current assets	91.99	126.80
	Sub-total - Current Assets	147.09	214.34
	TOTAL - ASSETS	5,528.01	5,481.42
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	5,577.40	5,577.40
	Other equity	-160.86	-173.49
	Sub-total - Equity attributable to owners of the company	5,416.54	5,403.91
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	-	-
	Other financial liabilities	-	5.56
	Other non-current liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (net)	-	-
	Sub-total - Non-current liabilities	-	5.56
3	Current liabilities		
	Financial liabilities		
	Borrowings	-	-
	Trade payables due to :		
	Micro and Small Enterprises	-	6.34
	Other than micro and Small Enterprises	68.56	38.91
	Other financial liabilities	-	-
	Other current liabilities	42.91	26.70
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	111.47	71.95
	TOTAL - EQUITY AND LIABILITIES	5,528.01	5,481.42



LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1988PLC045587

Regd Office: 14B, Camac Street, Kolkata - 700017.

email id: info@lnsel.com Website: www.lnsel.com

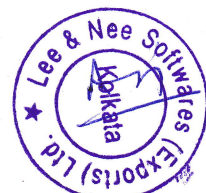
Phone : 033-40650374 Fax : 033-40650378

Unaudited Standalone Statement of Cash Flows for the Quarter and Half Year ended 30th September, 2022

(Rs. in Lakhs)

Particulars	Half Year Ended	
	30/09/2022	30/09/2021
	Unaudited	Unaudited
A. Cash flow from operating activities	14.04	10.24
Net profit before tax		
Adjustments to reconcile net profit to net cash provided by operating activities:	2.10	1.62
Depreciation and amortisation	(40.79)	(27.92)
Interest Income	(12.55)	0.14
Other Income		
Operating profit before working capital changes	(37.20)	(15.92)
Changes In working capital: Adjustments for		
(Increase)/decrease in trade receivables & unbilled revenue	94.05	(8.77)
(Increase)/decrease in Loans (Current)	21.39	52.12
(Increase)/decrease in other Financial Assets (Non Current)	2.48	(4.76)
(Increase)/decrease in Other Current Assets	(656.04)	(4.05)
(Increase)/decrease in Other Non Current Assets	85.97	75.00
Increase/(decrease) in trade & other payables (Current)	23.31	(11.55)
Increase/(decrease) in Other Current Liabilities	16.07	(1.06)
Increase/Decrease in Non Current loan	272.04	(25.84)
(Increase)/decrease in other Financial Liabilities (Non Current)	(5.42)	-
Increase/(decrease) in Provisions (Current)	-	7.55
(Increase)/decrease In working capital	(146.15)	78.64
Cash generated from operations	(183.35)	62.72
Income taxes paid	-	-
Net cash (used in)/generated from operating activities	(183.35)	62.72
B. Cash flow from Investing activities	(4.58)	(0.23)
Purchase of fixed assets	40.79	27.92
Interest received	12.55	(0.14)
Other Income	119.75	(105.53)
(Purchase)/sale of current investments	168.51	(77.98)
Net cash (used In)/generated from investing activities		
C. Cash flow from financing activities		
Proceeds from Issue of share capital	-	-
Changes in Other Equity	-	-
Finance Cost paid	-	-
Dividend paid	-	-
Net cash (used In)/generated from financing activities		
Net increase/(decrease) In cash and cash equivalents (A+B+C)	(14.84)	(15.26)
Cash and cash equivalents at beginning of the period	37.61	43.51
Cash and cash equivalents at end of the period	22.77	28.25

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 Agrawal & Associates

Chartered Accountants

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18, Rabindra Sarani, Kolkata - 700 00 ☎ : (033) 40611657

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Mumbai Branch : A/62 Highway Apartments B/H sion Fort Garden, Mumbai, Maharashtra - 400 022
Nagpur Branch : Plot No. 30A Wardhaman Nagar, Nagpur - 440 008

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

14B Camac Street,

Kolkata 700017

1. We have reviewed the accompanying Statement of Consolidated Unaudited 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") and its share of the net profit after tax and total comprehensive income of its subsidiaries for the quarter ended September 30, 2022 and consolidated year to date results for the period from April 1, 2022 to September 30, 2022 ("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 at their meeting held on 15th November, 2022, 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. 398.74 Lacs and Rs 689.56 as at 30 September 2022, total revenue of Rs. 5.87 Lacs and Rs.43.20 Lacs, total net profit after tax of Rs.-14.54 Lacs and Rs. 1.08 Lacs and total comprehensive income of Rs. 19.19 Lacs for the period from 1 April, 2022 to 30 September, 2022 and cash flows of Rs. 40.02 Lacs for the period from 1 April, 2022 to 30 September, 2022 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.

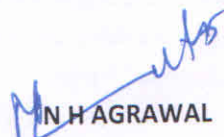
For .N H Agarwal & Associates
Chartered Accountants

Firm's Registration Number: 327511E

Place: Kolkata

Dated: 15.11.2022

UDIN:22129179BDDYSF1243


N H AGRAWAL
Partner
Membership Number: 129179



Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2022

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(Refer Notes Below)						
1	Income	148.83	156.75	133.92	305.58	278.15	603.99
	(a) Revenue from Operations	34.60	35.54	32.59	70.14	60.21	117.78
	(b) Other Income	183.43	192.29	166.51	375.72	338.36	721.77
	Total Income [a+b]						
2	Expenses	19.28	25.83	16.70	45.11	37.36	114.56
	(a) Purchase of stock-in-trade/services	80.41	76.39	75.39	156.80	156.51	313.40
	(b) Employee benefits expense	-	-	-	-	-	-
	(c) Finance Cost	1.32	1.31	0.87	2.63	1.75	4.18
	(d) Depreciation and amortisation expense	85.11	85.49	58.52	170.60	120.56	253.58
	(e) Other expenses	186.12	189.02	151.48	375.14	316.19	685.72
	Total Expenses [a+b+c+d+e]	-2.69	3.27	15.03	0.58	22.18	36.05
3	Profits/(Loss) before Exceptional Items (1-2)	-	-	15.03	0.58	22.18	36.05
4	Exceptional Items	-2.69	3.27	-	-	-	-
5	Profits/(Loss) before Extraordinary Items and Tax(3-4)	-	-	15.03	0.58	22.18	36.05
6	Extraordinary Items	-2.69	3.27	-	-	-	-
7	Profits/(Loss) before tax (5-6)	-	-	-	-	-	8.67
8	Tax Expense	-	-	-	-	-	0.03
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-2.69	3.27	15.03	0.58	22.18	27.35
9	Net Profit/Loss for the period after tax (7-8)						
10	Others Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)						
	a) Changes in Fair Value of Equity Instruments through	35.09	-14.49	6.15	20.60	19.44	11.61
	Other Comprehensive Income	-	-	-	-	-	-
	b) Income tax relating to item (a) above	-	-	-	-	-	-
11	Total Other Comprehensive Income (net of tax)						
12	Total Comprehensive Income for the period (9+11)	32.40	-11.22	21.18	21.18	41.62	38.96
	Total comprehensive income attributable to :						
	Shareholders of the Company Non-controlling interests	32.40	-11.22	21.18	21.18	41.62	38.96
13	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
14	Other Equity (excluding Revaluation Reserves)				-10.36		-31.54
15	Earnings per Equity Share (not annualised)	-0.01	0.01	0.03	0.00	0.04	0.05
	(a) Basic (Rs.)	-0.01	0.01	0.03	0.00	0.04	0.05
	(a) Diluted (Rs.)						

Notes:

- The unaudited consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- The above unaudited consolidated financial results for the quarter and half year ended September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 15th November, 2022. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
- The figures for the corresponding periods have been regrouped, reclassified & restated wherever necessary, to conform to the figures of the current period.
- The unaudited consolidated financial results comprises of the results/ financial information of the Holding Company, Lee & Nee Softwares (Exports) Ltd. and its subsidiaries namely, Lnsel Web Services Private Limited & Rituraj Shares Broking Private Limited
- The Group's respective business activity falls mainly within a single primary business segment i.e., Software Business and share trading business. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable. However, the results of the impairment of the investment are reflected in the Other Comprehensive Income.
- 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

Place : Kolkata
Date : 15/11/2022



By Order of the Board of Directors

Ajay Kr. Agarwal
(Ajay Kr. Agarwal)
Chairman

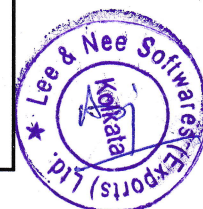
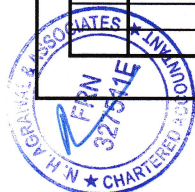


LEE & NEE SOFTWARES (EXPORTS) LIMITED
CIN: L70102WB1988PLC045587
Regd Office: 14B, Camac Street, Kolkata - 700017.
email id: info@lnsel.com Website: www.lnsel.com
Phone : 033-40650374 Fax : 033-40650378

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2022

(Rs. in Lakhs)

	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	14.01	11.51
	Goodwill	2,439.35	2,439.35
	Other Intangible Assets	0.74	0.74
	Financial assets		
	Investments	593.37	714.53
	Trade Receivable	378.44	295.68
	Loans	1,403.73	1,218.31
	Other financial assets	11.36	16.31
	Other non-current assets	452.07	552.78
	Sub-total - Non-Current Assets	5,293.07	5,249.21
2	Current assets		
	Financial assets		
	Investment	24.72	145.28
	Trade receivables	16.41	28.88
	Cash and cash equivalents	62.79	72.76
	Loans	197.66	-
	Other Financial Assets	0.60	0.20
	Other current assets	97.94	137.59
		400.12	384.71
	TOTAL - ASSETS	5,693.19	5,633.92
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	5,577.40	5,577.40
	Other equity	(10.36)	(31.54)
	Sub-total - Equity attributable to owners of the Company	5,567.04	5,545.86
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	-	-
	Other financial liabilities	-	5.56
	Other non-current liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (net)	0.19	0.19
	Sub-total - Non-current liabilities	0.19	5.75
3	Current liabilities		
	Financial liabilities		
	Borrowings	0.39	5.57
	Trade payables due to :		
	Micro and Small Enterprises	-	6.34
	Other than micro and Small Enterprises	71.52	41.23
	Other financial liabilities	-	-
	Other current liabilities	46.80	29.17
	Provisions	7.25	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	125.96	82.31
	TOTAL - EQUITY AND LIABILITIES	5,693.19	5,633.92



LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1988PLC045587

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Unaudited Consolidated Statement of Cash Flows for the Quarter and Half Year ended 30th September 2022

(Rs. in Lakhs)

Particulars	Half Year Ended	
	30/09/2022	30/09/2021
	Unaudited	Unaudited
A. Cash flow from operating activities	0.58	22.18
Net profit before tax		
Adjustments to reconcile net profit to net cash provided by operating activities:	2.63	1.75
Depreciation and amortisation	(104.81)	(104.80)
Interest Income	(8.43)	(8.43)
Other Income		
Operating profit before working capital changes	(110.03)	(89.30)
Changes In working capital: Adjustments for		
(Increase)/decrease in trade receivables & unbilled revenue	11.17	(15.76)
(Increase)/decrease in Loans (Current)	(181.68)	140.64
(Increase)/decrease in Loans (Non Current)	408.00	(119.83)
(Increase)/decrease in other Financial Assets (Non Current)	4.55	(2.00)
(Increase)/decrease in Other Current Assets	(651.20)	(1.90)
(Increase)/decrease in Other Non Current Assets	100.71	78.48
Increase/(decrease) in Other Financial Liabilities (Non Current)	(5.42)	(4.76)
Increase/(decrease) in Borrowings	(5.18)	0.90
Increase/(decrease) in trade & other payables (Current)	23.95	(10.61)
Increase/(decrease) in Other Current Liabilities (Current)	17.48	(0.64)
Increase/(decrease) in Other Non Current Liabilities	-	(0.16)
Increase/(decrease) in Provisions (Current)	7.26	10.91
(Increase)/decrease In working capital	(270.36)	75.27
Cash generated from operations	(380.39)	(14.03)
Income taxes paid	-	-
Net cash (used in)/generated from operating activities	(380.39)	(14.03)
B. Cash flow from Investing activities	(5.13)	(0.23)
Purchase of fixed assets	-	-
Sale of fixed assets	104.81	104.80
Interest received	8.43	8.43
Other Income	262.31	(102.87)
(Purchase)/sale of current investments	370.42	10.13
Net cash (used In)/generated from investing activities		
C. Cash flow from financing activities	-	-
Proceeds from Issue of share capital	-	-
Changes in Other Equity	-	-
Finance Cost paid	-	-
Dividend paid	-	-
Net cash (used In)/generated from financing activities		
Net increase/(decrease) In cash and cash equivalents (A+B+C)	(9.97)	(3.90)
Cash and cash equivalents at beginning of the period	72.76	65.14
Cash and cash equivalents at end of the period	62.79	61.24

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".

