58, Mahatma Gandhi Road, Tower 5. Alcove Tower Flat 2B, Diamond City South Tollygunge Karunamoyee. Kolkata- 700 041, (W.B.)

£: 9830285088

#### CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE (230) 4060-5306
RESULTS FOR THE QUARTER ENDED ON 30<sup>th</sup> SEPTEMBER, 2020 AND YEAR TO DATE 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

- 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 30th September, 2020, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Obligations"), 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 Board of Directors of the Company at their meeting held on 7th November, 2020, 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 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. 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.
- 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 Jain Sonu & Associates

Chartered Accountants Firm's Registration Number: 324386E

ASO

KOLKATA

18

SONU JAIN

Partner

Membership Number: 060015

UDIN: 20060015AAAADL4369

Place: Kolkata

Dated: 7th November, 2020

CIN: L70102WB1988PLC045587

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

emailid: info@insel.com Website: www.insel.com Phone: 033-40650374 Fax: 033-40650378

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2020

SLN	o. Particulars	Quarter Ended			(Rs. in La		
	(Rafar Notes Below)	30/09/2020 30/06/202		30/09/2019	Half Year Ended		Year Ende
		Unaudited		The second secon	30/09/2020	30/09/2019	31/03/202
1	Income	Gisebanes	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(a) Revenue from Operations	113.98		10000000			
	(b) Other Income	9.91	81.67	110.74	195.66	199.80	41
	Total Income [a+b]		13.26	15.44	23.16	34.28	5
2	Expenses	123.89	94.93	126.18	218.82	234.08	471
	(a) Purchase of stock in tradefservices						***
	(b) Employee benefits expense	18.62	2.21	15.98	20.84	19.86	4
	(c) Finance Cost	63.21	59.41	58.62	122.62	100.79	22
	(d) Depreciation and amortisation expense				4	-	221
	(e) Other expenses	0.86	0.84	0.84	1.69	1.88	2
	Total Expenses [a+b+c+d+e]	35.20	43.47	46.73	78.67	103.84	182
3	Profitsi(Loss) before Exceptional Items (1-2)	117.88	105.93	122.17	223.82	226.17	
4	Exceptional Items (1-2)	6.01	-11.00	4.01	-5.00	7.91	462
5			-			7.51	14
6	Profits/(Loss) before Extraordinary Items and Extraordinary Items	6.01	-11.00	4.01	-5.03	7.91	
7	Profits/(Loss) before tax (5-6)			-	- 1	7.51	14
8	Tax Expense	6.01	-11.00	4.01	-5.00	7.91	
	(a) Current Tax	- 1		1		1.01	14
	(b) Deferred Tax		+ 1		-	- 1	
9	Net ProfitiLoss for the period after tax (7-8)			-	000		3,
10	Others Comprehensive Income	6.01	-11.00	4.01	-5.00	7.91	
	Jerrs that will not be restricted to a				5.07	7,91	10.3
	florns that will not be reclassified to Profit or (Loss)	-	- 1	- 4			
	a) Changes in Fair Value of Equity Instruments					1	
1	Brough Other Comprehensive Income	1.16	2.13	2.20	2.00	752500	
. 1	b) Income tax relating to liens (a) above				3.29	2.20	-1.9
1	Total Other Comprehensive Income (not of tax)			30	*	-	
		1.16	2.13	2.20		8333	
2	Total Comprehensive Income for the period (9+11)		- 10	4.20	3.29	2.20	-1.96
	MANAGED ACTION ACTION	7.17	-8.88	8794	35200	3550	
3	Paid-up equity share capital (Face value : Ra. 10 per		9.00	6.21	-1.71	10.11	8.36
3	state)	5,577.4	5,577,4		Tighter I	2680-07	
4	Other Equity (excluding Revaluation Reserves)	2001.00	0,0/1/4		5,577.4	5,577.4	5,577.4
5 E	arnings per Equity Share (not annualised)	-					-211.82
+	(a) Besic	0.01		100			
	(a) Cifuted		-0.02	0.01	-0.01	0.01	0.02
- 4		0.01	-0.02	0.01	-0.01	0.01	0.02

#### Notes:

- The above unaud tod standalone financial results for the quarter and half year onded September 2020 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 7th November, 2020. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
- The unawhited standations Shandarf results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 accounting practices and policies to the gylest applicable.
- 3. The figures for the corresponding periods have been regrouped, reclassified 6 restated wherever necessary, to contain to the figures of the current period.

LEE & NEE SOFTWARES (EXPORTS) LTD.



4. The Company has adopted mississives to curb the spread of infection of Covid-19 in order to protect the health of its employees and ensure trustness continuity with minimal disruption including remote verking, maintaining social distancing, samitzation of work spaces etc. The Company's operations, revenue and consequently profit during the provious quarter ended June 30, 2020 and six month ended September 30, 2020 were impacted due to Covid-19 but we have node efforts to improvise our profits in the current quarter ended 30th September, 2020. The Company has considered the possible effects that may result from outbreak of COVID-19 in the preparation of this financial results including the recoverability of carrying amounts of financial and non-financial assets and liquidity assessment based on future cash flow projections and sales projections, in building the assumptions relating to the possible uncertainties in the global economic conditions as at the date of approval of this financial results, the Company has used information. and edemal sources of information and expects that the carrying amount of the assets will be recovered. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results.

5. The Company is primarily engaged in Information Technology and related services. As the Company's business activity falls within a single business segment in lerms of IND AS 108 on Operating Segments, the financial statement are reflective of the information required by IND AS 108.

Place: Kolkata Date: 07/11/2020 By Order of the Board of Directors

LEE & NEE SOFTWARES (EXPORTS) ..... LEE & NEE SO (Ajay Kr. Agarwa) Chairman

Director



CIN: L70102WB1988PLC045587

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

email id: inlo@lesel.com Website: www.insel.com Phone: 033-40660374 Fax: 033-40660378

## STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2020

(Rs. In Lakhs).

A ASSETS  1 Non-current assets Property, plant and equipment 5,21 goodwill 2,439,35 goodwill 3,439,35 goodwill 3,439,35 goodwill 3,439,35 goodwill 3,439,35 goodwill 3,439,35 goodwill 4,439,35	As at As at 30.09.2020 31.03.2020 (Unaudited) (Audited)	Particulars
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Micro and Small Enterprises Other than micro and Small Enterprises Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)	10 (4)	Borrowings
Other than micro and Small Enterprises Other financial liabilities Other current liabilities Provisions Current tax liabilities (net)		
Other financial liabilities 52.97 Other current liabilities 52.97 Provisions 6.55 Current tax liabilities (net)	37.29 22.52	Micro and Small Enterprises
Other current liabilities 52.97 Provisions 6.55 Current tax liabilities (net)	31.25	
Provisions 6.55 Current tax liabilities (net)	52.97 51.21	
Current tex liabilities (net)		
Sub-total - Current liabilities 96.81		
	96,81 78.60	Current tax liabilities (not) Sub-total - Current liabilities
TOTAL - FORITY AND LIABILITIES 5,465.70	5,465.70 5,449.00	Control of the contro

LEE & NEE SOFTWARES (EXPORTS) LTD.

Director



CIN: L70102WB1988PL0045587

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

email kt info@lnsel.com Website: www.insel.com

Phone: 033-40650374 Fax: 033-40650378

Unaudited Standalone Statement of Cash Flows for the Quarter and Half Year ended 30th September, 2020 (Rs. in Lakha) Particulars Half Year Ended 30.09.2020 30.09.2019 A. Cash flow from operating activities Unaudited Unaudited Net profit before tax Adjustments to reconcile net profit to net cash provided by operating activities: (5.00) 7.91 Depreciation and amortisation Interest income 1.67 Other Income (22.86) (22.17)(0.30)(12.11)Operating profit before working capital changes (28.16)(24.70) Changes In working capital: Adjustments for (Increase)/decrease in trade receivables & unbilled revenue (Increase)/decrease in Loans (Current) (37.64)(1,42) (Increase)/decrease in Loans (Non Current) 11.60 (5.23) (Increase)/decrease in other Financial Assets (Non Current) 8.08 (70.20)(Increase)/decrease in Other Current Assets 2.99 (1.94)(Increase)/decrease in Other Non Current Assets 9.88 4.96 Increase/(decrease) in Other Financial Liabilities (Non Current) 4.30 Increase/(decrease) in trade & other payables (Current) 0.10 (10.68)Increase/(decrease) in Other Current Liabilities 14.77 1.88 Increase/(decrease) in Provisions (Current) 1.76 17.82 1.69 (2.41)(Increase)/decrease in working capital Cash generated from operations 13.74 (62.92) income taxes paid (14.92) (87.62) Net cash (used in)/generated from operating activities (14.92) [87.62] B. Cash flow from Investing activities Purchase of fixed assets Sale of fixed assets (0.22)(2.56) interest received Other Income 22.86 22.17 (Purchase)/sale of current investments 0.30 12.11 Net cash (used in)/generated from investing activities 11.88 4.00 11.07 35.72 C. Cash flow from financing activities Proceeds from Issue of share capital Changes in Other Equity Finance Cost paid Dividend paid Not cash (used in)/generated from financing activities Net increase/(decrease) in cash and cash equivalents (A+B+C) (3.86)(51.90)Cash and cash equivalents at beginning of the period 24.33 59.91 Cash and cash equivalents at end of the period

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".

LEE & NEE SOFTWARES (EXPORTS) LTD.



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8.01



58, Mahatma Gandhi Road, Tower 5, Alcove Tower Flat 2B, Diamond City South Tollygunge Karunamoyee, Kolkata- 700 041, (W.B.)

: 9830285088

Office: 2 (033) 4060-5306

### CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITEROQUAREDALYain@gmail.com FINANCIAL RESULTS AND CONSOLIDATED UNAUDITED YEAR TO DATE 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, 2020 and consolidated year to date results for the period from April 1, 2020 to September 30, 2020 ("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 7th November, 2020, 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.

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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.

 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 reviewed/audited by the auditors and are based solely on management certified accounts, whose financial information reflect total assets of Rs. 1444.96 Lacs as at 30 September 2020, total revenue of Rs. 16.54 Lacs and Rs. 59.05 Lacs, total net profit after tax of Rs. 6.00 Lacs and Rs. 13.41 Lacs and total comprehensive income of Rs. 0.31 Lacs and Rs. 8.83 Lacs for the quarter ended 30<sup>th</sup> September, 2020 and for the period from 1 April, 2020 to 30 September, 2020 respectively and cash flows (net) of Rs. (5.41) Lacs for the period from 1 April, 2020 to 30 September, 2020 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 Jain Sonu & Associates

**Chartered Accountants** 

Firm's Registration Number: 324386E

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KOLKATA

SONU JAIN

Partner Membership Number: 060015

UDIN: 200 60015AAAAAK 8774

Place: Kolkata

Dated: 7th November, 2020

CIN: L70102WB1988PL0045587

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

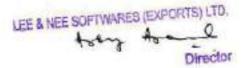
email id: info@insel.com Website: www.lnsel.com Phone : 033-40650374 Fax : 033-40650378

Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2020.

20.00	12.4.4.				H-MV	Foded	(Rs. in Lakhs Year Ended
SL Na.	Particulars (Refer Notes Below)	Quarter Ended 30/09/2020   30/05/2020   30/09/2019		Half Year Ended 30/09/2020 30/09/2019		31/03/2020	
		30/09/2020 Unaudited	Unaudited	Unaudited	30/09/2020 Unaudited	Unaudited	Audited
-	A Tr Court and a C	Unagoned	Unaudijeu	Ostateuntee	Unacumen	CHECONE	Piddico
1	income	420.00	91.90	116.51	222.42	21420	474.9
	(a) Revenue from Operations	130.52	50000		55.45	69.07	122.7
	(b) Other Income	25,82	29,64	36.40	5,077,577	10.03860000	
	Total income (a+b)	156.34	121.54	152.91	277.87	283,27	597.6
2	Expenses	0.00000	11 PESSA	1992554	22/62	2000	22.2
	(a) Purchase of stock in-trade/services	21.25	5,91	19.26	27.16	25.50	58.0
	(b) Employee benefits expense	73.62	67.51	74,97	141.13	129.03	279.6
	(c) Finance Cost	150	3.0	7.00	17.00	1.0	7.
	(d) Depreciation and amortisation expense	0.91	0.90	0.87	1.80	1.75	3.3
	(e) Other expenses	48.55	50.81	54.62	99.38	121.90	245.0
	Total Expenses [a+b+c+d+e]	144.33	125.13	149.92	269.46	278.27	586.6
3	Profits/(Loss) before Exceptional Items (1-2)	12.01	-3.59	2.99	8.42	5.00	11.0
4	Exceptional items	2.00	0.750	0.000	7550	7.0	100
5	Profital(Loss) before Extraordinary Items and Tax(3-4)	12.01	-3.58	2.99	8.42	5.00	11.0
6	Extraordinary Items		3				-
7	Profitsi(Loss) before tax (5-6)	12.01	-3.59	2.99	8.42	5.00	11.00
8	Tax Expense		121.01		/ (6)		
	(a) Current Tax	1.5	- 3		12	-	3.8
	(b) Deferred Tax					*:	1.0
9	Net Profit/Loss for the period after tax (7-8)	12.01	-3.59	2.99	8.42	5.00	7.16
10	Others Comprehensive Income			3,000	2018		1100
	tems that will not be reclassified to Profit or (Loss)					4	
	a) Changes in Fair Value of Equity Instruments through Other					. 1	
	Comprehensive Income	1.48	10.64	-14.74	12.12	-14.74	-48.00
	b) Income tax relating to item (a) above	525025	1 2000	- 1000	1 75.0		
11	Total Other Comprehensive Income (not of tax)	1		100			
12	Total Comprehensive Income for the period (5+11)	13.49	7.05	-11.75	20.54	-9.74	-40.88
12	Total comprehensive income attributable to :	19.79	0.000	-57,058		8755	200000
	Shareholders of the Company Non-controlling interests	13,49	7.06	-11.75	20.54	-9.74	-40.86
		10,40	1,00	-1169	20.04		-
13	Paid-up equity share capital (Face value : Rs. 10 per share)		5,577.4	5,577.4	5,577.A	5.577.A	5,577.4
	And the last of th	5,577.A	5,5/1.4	0,077.4	3,311.4	2/3/1/4	-144.70
14	Other Equity (excluding Revaluation Reserves)	_					-199.0
15	Earnings per Equity Share (not annualised)	1900			200.000	200	
	(a) Basic	0.02	0.01	- 0.01	0.02	0.01	0.0
	(a) Diluted	0.02	-0.01	0.01	0.02	0.01	0.0

#### Notes

- The above unaudited consolidated financial results for the quarter and half year ended September, 2020 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings field on 7th November, 2020. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
- The unaudited consolicisted financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies (Indian Accounting Standards) Fules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- 3. 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, Lensel Web Services Private Limited & Ritural Shares Broking Private Limited





- 4. The Group has adopted measures to curb the spread of infection of Covid-19 in order to protect the health of its employees and ensure business continuity with mining disruption including remote working, maintaining social distancing, sentitization of work spaces etc. The Group's operations, revenue and consequently profit during the previous quarter ended June 50, 2020 and six month ended September 30, 2020 were impacted due to Covid-19 but we have made efforts to improvise our profits in the current quarter anded 30th September, 2020 Tive Group has considered the possible effects that may result from outbreak of COVID-19 in the preparation of his transparates suits including the recoverability of carrying amounts of financial and non-financial assets and liquidity assessment based on future cash flow projections and sales projections. In building the sessential to the possible uncontainties in the global economic conditions as at the date of approval of this financial results, the Group has used internal and external sources of information and expects that the carrying amount of the assets will be recovered. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results.
- The Group's respective business activity take 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.

Place: Kolkara Date: 07/11/2020

KOLKATA B

By Order of the Board of Directors

LEE & NEE SOFTWARES (EXPORTE)

(Ajay Kr. Agarwal) Chairman

Director

CIN: L70102WB1985PLC045587

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

email id: info@insel.com Website: www.insel.com Phone: 033-40650374 Fax: 033-40660378

# STATEMENT OF UNAUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2020

f	Particulars	As at 30.09.2020 (Unaudited)	As a 31,03.202 (Audited
A A	SSETS		
1 N	on-current assets		
	and the same of th	-	
6	roperty, plant and equipment codwill	8.60	8.38
	ther intangible Assets	2,439.35	2,439.35
	nuncial assets	0.74	0.74
	Investments		
- 1	Trade Receivable	418.43	403.26
- 1	Loans	324.88 673.30	296.15
	Other financial assets	21.58	673.11
OI.	Wer non-current assets	958.94	24.24 966.56
-	Sub-total - Non-Current Assets	4,845.82	4,811.79
2 Cu	ment assets	-	
Fire	nehčial assets		
	Investment	73.75	19000
	Trade receivables	32.30	64.82
	Cash and cash equivalents	27.35	23.30 38.62
	Loans fer current assets	577.75	568.65
- 00	rer current assets	49.76	63.41
		760.92	756.70
_	TOTAL - ASSETS	5,606.74	
EO	UITY AND LIABILITIES	5,000.74	5,568.49
	WIT AND LINGUIES		100
1 Equ	dty		- 1
1	quity Share capital		3000
. 0	Other equity	5,577.40	5,577.40
_	Sub-total - Equity attributable to owners of the Company	(124.17) 5,453.23	(144.70)
2 1101	IILITES	27440.69	0,432.70
	-current liabilities		- 4
Fine	inclal liabilities		- 1
8	orrowings.		- 1
.0	therfinancial Sabilities		
	er non-current liebilities	5.02 1.39	4.91
	risions	1.58	1.37
Dete	erred tax Bab lities (net)		
	Sub-total - Non-current liabilities	6.41	
3 Cum	ent Babilities	0.41	6.28
	rcial liabilities		- 1
	prowings		- 1
	ode payables due to :	31.47	30.86
M	tro and Small Enterprises	300	505000
Ot	her than inicro and Small Enterprises	40.44	2000
Ot	her financial liabilities	46.84	37.58
	r current liabilities	55.83	54.88
	sions	11.97	6.19
Carre	ent tax liabilities (net) Sub-total - Current liabilities		0.10
	DID TOUR CUITING HEIGHINGS	147.10	129.51





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Phone: 033-40650374 Fax: 033-40650378

# Unaudited Consolidated Statement of Cash Flows for the Quarter and Half Year ended 30th September 2020

20000000		(Rs. in Lakhs) Half Year Ended	
Particulars	30.09.2020	30.09.2019	
10.10.1	Unaudited	Unaudited	
A. Cash flow from operating activities			
Not profit before tax	8.42	5.00	
Adjustments to reconcile net profit to net cash provided by operating activities:	-89007	1000	
Depreciation and amortisation	18	1.75	
Interest Income	(40.99)	(42.75	
Other Income	(0.30)	(12.24	
Operating profit before working capital changes	(32.88)	(48.23	
Changes in working capital: Adjustments for			
(increase)/decrease in trade receivables & unbilled revenue	2000,000	9201588	
(increase)/decrease in Loans (Current)	(37.73)	(14.78	
(increase)/decrease in Loans (Non Current)	(9.20)	(12.45)	
(Increase)/decrease in other Financial Assets (Non Current)	(0.19)	(66.63)	
(Increase)/dacrease in Other Current Assets	2.66	(1,94)	
(Increase)/decrease in Other Non Current Assets	13.64	5.10	
Increase/(decrease) in Other Financial Liabilities (Non Current)	7.62	5.08	
Increase(decrease) in Other Financial Liabilities (Non Current)	0.10	(10.68)	
Increase/(decrease) in Borrowings	0.61	10.17	
Increase/(decrease) in trade & other payables (Current)	9.25	2.42	
Increase/(decrease) in Other Current Liabilities (Current)	1.94	19.85	
Increase/(decrease) in Other Non Current Liabilities	0.02	(0.31)	
Increase/(decrease) in Provisions (Current)	5.78	(2.33)	
(Increase)/decrease in working capital	(5.49)	000 and	
Cash generated from operations	10,000,010,000	(66.50)	
Income taxes paid	(38,37)	[214,73]	
Net cash (used in)/generated from operating activities	(38.37)	(114.73)	
B. Cash flow from Investing activities			
Purchase of fixed assets	I WAS CONT	10000000	
Sale of fixed assets	(0.22)	(3,33)	
Interest received	- 1000000		
	40.99	42.75	
Other Income	0.30	12.24	
(Purchase)/salle of current investments	(11.98)	7.97	
Net cash (used in)igenerated from investing activities	29.10	59,63	
C. Cash flow from financing activities		7.4	
Proceeds from Issue of share capital	1 22	10.0	
Changes in Other Equity	* * * * * * * * * * * * * * * * * * * *	*	
Finance Cost paid		8.1	
Dividend paid		*-	
Net cash (used in)/generated from financing activities	1	-	
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(9.27)	(55.10)	
Cash and cash equivalents at beginning of the period	36.62		
	30.02	67.45	
ash and cash equivalents at end of the period	27.35	12.35	

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".

LEE & NEE SOFTWARES (EXPORTS) LTD.