



Lee & Nee

Softwares (Exports) Ltd.

CIN : L70102WB1988PLC045587

REGD. OFFICE : 14B, CAMAC STREET
KOLKATA - 700 017, INDIA
PH. : 91-33-4069 5100 / 4065 0374
FAX : 91-33-4001 6786
Email : info@lnsel.com
Website : www.lnsel.com

November 13, 2021

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Script code : 517415

To,
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata-700001

Dear Sir /Madam,

Sub: Outcome of the proceedings of Board Meeting held today – November 13, 2021 in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")-Unaudited Financial results (Standalone & Consolidated) for the Quarter and six months ended September 30, 2021 & Limited Review Report thereon

We wish to inform you that the Board of Directors of the Company at its Meeting held today – Saturday 13th November, 2021 has inter alia approved and taken on record the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and six months ended September 30, 2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company, Jain Sonu & Associates, Chartered Accountants, have issued a Limited Review Report with unmodified opinion on the Unaudited Financial Results (Consolidated & Standalone) for the Quarter and six months ended September 30, 2021.

Accordingly, please find enclosed the Unaudited Financial Results (Consolidated and Standalone) for the Quarter and six months ended September 30, 2021 along with Limited Review Report issued by the Statutory Auditors of the Company.

Further, pursuant to the provisions of Regulation 47 of SEBI Listing Regulations, an extract of the aforementioned Financial Results would be published in the newspaper in accordance with the SEBI Listing Regulations and the Unaudited Financial Results (Standalone & Consolidated) for the quarter and six months ended September 30, 2021, as approved by the Board, will also be available on the Company's website, <https://lnsel.com/>

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

You are requested to take the same on record.

For Lee & Nee Softwares (Exports) Ltd

Lee & Nee Softwares (Exports) Ltd.

Arpita Gupta
Director

Arpita Gupta
Director



Jain Sonu & Associates

CHARTERED ACCOUNTANTS

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

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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 Standalone Financial Results ("the Statement") of Lee & Nee Softwares (Exports) Limited ("the Company") for the quarter ended 30th September, 2021 and year to date results for the period from 1 April 2021 to 30 September 2021 ("the statement"), 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 13th November, 2021, 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.

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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

S Jain



Place: Kolkata

Dated: 13th November, 2021

Membership Number: 060015

UDIN: 21060015 AAAAFC2182

SONU JAIN

Partner

LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1988PLC045587

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

e-mail id: info@lnsei.com Website: www.lnsei.com

Phone : 033-40650374 Fax : 033-40650378

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2021

SL No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-21	30-06-21	30-09-20	30-09-21	30-09-20	31-03-21
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	115.71	128.99	113.98	244.70	195.66	481.66
	(b) Other Income	15.56	12.22	9.91	27.78	23.16	51.02
	Total Income (a+b)	131.27	141.21	123.89	272.48	218.82	532.68
2	Expenses						
	(a) Purchase of stock-in-trade/services	14.89	18.40	18.62	33.29	20.84	84.62
	(b) Employee benefits expense	63.75	69.85	63.21	133.60	122.62	277.20
	(c) Finance Cost	-	-	-	-	-	1.78
	(d) Depreciation and amortisation expense	0.81	0.81	0.85	1.62	1.69	151.21
	(e) Other expenses	43.49	50.24	35.20	93.73	78.67	514.81
	Total Expenses (a+b+c+d+e)	122.94	139.30	117.88	262.24	223.82	17.87
3	Profits/(Loss) before Exceptional Items (1-2)	8.33	1.90	6.01	10.24	-5.00	-
4	Exceptional Items	-	-	-	-	-5.00	17.87
5	Profits/(Loss) before Extraordinary Items and	8.33	1.90	6.01	10.24	-	-
6	Extraordinary Items	-	-	-	-	-5.00	17.87
7	Profits/(Loss) before tax (5-6)	8.33	1.90	6.01	10.24	-	1.68
8	Tax Expense	-	-	-	-	-	-
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
9	Net Profit/Loss for the period after tax (7-8)	8.33	1.90	6.01	10.24	-5.00	16.19
10	Others Comprehensive Income						
	Items that will not be reclassified to Profit or (Loss)						
	a) Changes in Fair Value of Equity Instruments	0.02	2.05	1.16	2.07	3.29	2.88
	through Other Comprehensive Income	-	-	-	-	-	-
	b) Income tax relating to item (a) above	-	-	-	-	-	-



11	Total Other Comprehensive Income (net of tax)	0.02	2.05	1.16	2.07	3.29	2.88
12	Total Comprehensive Income for the period (9+11)	8.35	3.95	7.17	12.31	-1.71	19.07
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)						-192.75
15	Earnings per Equity Share (not annualised)						
	(a) Basic	0.01	0.01	0.01	0.02	-0.01	0.03
	(a) Diluted	0.01	0.01	0.01	0.02	-0.01	0.03

Notes:

1. The above unaudited standalone financial results for the quarter and half year ended September 2021 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th November, 2021. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
2. 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.
3. The figures for the corresponding periods have been regrouped, reclassified & restated wherever necessary, to conform to the figures of the current period.
4. Subsequent to the outbreak of Coronavirus (COVID 19) pandemic and consequential lockdown across the country, the Company has continued to operate and provide software services to its customers without significant disruptions or any impact on the revenue. The Company has evaluated its liquidity positions and recoverability and carrying values of its assets and have concluded that no material adjustments are required at this stage in the 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 terms of IND AS 108 on Operating Segments, the financial statement are reflective of the information required by IND AS 108.

Place : Kolkata

Date : 13/11/2021



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By Order of the Board of Directors
Lee & Neo Software (Exports) Ltd.

(Ajay K. Agarwal)
Chairman

Director

LEE & NEE SOFTWARES (EXPORTS) LIMITED
CIN: L70102WB1988PLC045587
Regd Office: 14B, Camac Street, Kolkata - 700017.
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Phone : 033-40650374 Fax : 033-40650378

STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021
(Rs. In Lakhs)

	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	6.88	8.07
	Goodwill	2,439.35	2,439.35
	Other Intangible Assets	0.74	0.74
	Financial assets		
	Investments	807.16	699.58
	Trade Receivable	115.12	81.53
	Loans	1,284.97	1,259.12
	Other financial assets	1.05	1.05
	Other non-current assets	481.13	556.13
	Sub-total - Non-Current Assets	5,136.19	5,045.55
2	Current assets		
	Financial assets		
	Investment	9.95	34.77
	Trade receivables	28.24	43.61
	Cash and cash equivalents	257.05	309.17
	Loans	36.48	32.43
	Other current assets		
	Sub-total - Current Assets	331.72	419.88
	TOTAL - ASSETS	5,467.91	5,465.43
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	5,577.40	5,577.40
	Other equity	(180.44)	(192.75)
	Sub-total - Equity attributable to owners of the Company	5,396.96	5,384.65
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	3.20	7.97
	Other financial liabilities		
	Other non-current liabilities		
	Provisions		
	Deferred tax liabilities (net)		
	Sub-total - Non-current liabilities	3.20	7.97
3	Current liabilities		
	Financial liabilities		
	Borrowings		
	Trade payables due to :		
	Micro and Small Enterprises	32.26	43.81
	Other than micro and Small Enterprises		
	Other financial liabilities	27.95	29.00
	Other current liabilities	7.54	
	Provisions		
	Current tax liabilities (net)	67.75	72.81
	Sub-total - Current liabilities	67.75	72.81
	TOTAL - EQUITY AND LIABILITIES	5,467.91	5,465.43

Lee & Nee Softwares (Exports) Ltd.

Amey Aggarwal

Director

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LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1989PLC045587

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Unaudited Standalone Statement of Cash Flows for the Quarter and Half Year ended 30th September, 2021

(Rs. in Lakhs)

Particulars	Half Year Ended	
	30.09.2021	30.09.2020
	Unaudited	Unaudited
A. Cash flow from operating activities	10.24	(5.00)
Net profit before tax		
Adjustments to reconcile net profit to net cash provided by operating activities:	1.62	-
Depreciation and amortisation	(27.92)	(22.86)
Interest Income	0.14	(0.30)
Other Income		
Operating profit before working capital changes	(15.92)	(28.16)
Changes in working capital: Adjustments for	(8.77)	(37.64)
(Increase)/decrease in trade receivables & unbilled revenue	52.12	11.60
(Increase)/decrease in Loans (Current)	(4.76)	2.99
(Increase)/decrease in other Financial Assets (Non Current)	(4.05)	9.88
(Increase)/decrease in Other Current Assets	75.00	-
(Increase)/decrease in Other Non Current Assets	(11.55)	14.77
Increase/(decrease) in trade & other payables (Current)	(1.06)	1.76
Increase/(decrease) in Other Current Liabilities	(25.84)	8.08
Increase/Decrease in Non Current loan	-	0.10
(Increase)/decrease in other Financial Liabilities (Non Current)	7.55	1.69
Increase/(decrease) in Provisions (Current)		
(Increase)/decrease in working capital	78.64	13.23
Cash generated from operations	62.72	(14.93)
Income taxes paid	-	-
Net cash (used in)/generated from operating activities	62.72	(14.93)
B. Cash flow from Investing activities	(0.23)	(0.22)
Purchase of fixed assets	27.92	22.86
Interest received	(0.14)	0.30
Other Income	(105.53)	(11.88)
(Purchase)/sale of current investments	(77.98)	11.07
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)	(15.26)	(3.86)
Cash and cash equivalents at beginning of the period	43.51	24.33
Cash and cash equivalents at end of the period	28.25	20.47

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.

Amey Arund
Director





Jain Sonu & Associates

CHARTERED ACCOUNTANTS

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Alcove Tower Flat 2B, Diamond City
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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 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") and its share of the net profit after tax and total comprehensive income of its subsidiaries for the quarter ended September 30, 2021 and consolidated year to date results for the period from April 1, 2021 to September 30, 2021 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 13th November, 2021, 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 reviewed/audited by the auditors and are based solely on management certified accounts, whose financial information reflect total assets of Rs.1382 Lacs as at 30 September 2021, total revenue of Rs. 27.83 Lacs and Rs.38 Lacs, total net profit after tax of Rs. 11.25 Lacs and Rs. 0.70 Lacs and total comprehensive Income of Rs. 17.37 Lacs for the quarter ended 30th September, 2021 and for the period from 1 April, 2021 to 30 September, 2021 respectively and cash flows (net) of Rs. 11.37 Lacs for the period from 1 April, 2021 to 30 September, 2021 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



SONU JAIN
Partner

Place: Kolkata

Dated: 13th November, 2021

Membership Number: 060015

UDIN: 21060015 AAAAFB4265

LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1988PLC045587

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

enail id: info@lnsel.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, 2021

SL No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended		Half Year Ended		Year Ended	
		30-09-21	30-06-21	30-09-21	30-09-20	31-03-21	
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	(a) Revenue from Operations	133.92	144.23	278.15	222.42	534.79	
	(b) Other Income	32.59	27.62	60.21	55.46	113.44	
	Total Income [a+b]	166.51	171.85	338.36	277.87	648.23	
2	Expenses						
	(a) Purchase of stock-in-trade/services	16.70	20.66	37.36	27.16	95.25	
	(b) Employee benefits expense	75.39	81.12	156.51	141.13	320.21	
	(c) Finance Cost	-	-	-	-	-	
	(d) Depreciation and amortisation expense	0.87	0.88	1.75	1.80	2.10	
	(e) Other expenses	58.52	62.04	120.56	99.36	188.07	
	Total Expenses [a+b+c+d+e]	151.48	164.70	316.18	269.46	605.63	
3	Profits/(Loss) before Exceptional Items (1-2)	15.03	7.15	22.18	8.42	42.60	
4	Exceptional items	-	-	-	-	-	
5	Profits/(Loss) before Extraordinary Items and Tax(3-4)	15.03	7.15	22.18	8.42	42.60	
6	Extraordinary items	-	-	-	-	-	
7	Profits/(Loss) before tax (5-6)	15.03	7.15	22.18	8.42	42.60	
8	Tax Expense						
	(a) Current Tax	-	-	-	-	1.37	
	(b) Deferred Tax	-	-	-	-	0.16	
9	Net Profit/Loss for the period after tax (7-8)	15.03	7.15	22.18	8.42	41.07	
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	6.15	13.29	19.44	12.12	33.14	
	b) Income tax relating to item (a) above	-	-	-	-	-	



11	Total Other Comprehensive Income (net of tax)		13.29				
12	Total Comprehensive Income for the period (9+11)	21.18	20.44	13.49	41.62	20.54	74.21
13	Total comprehensive income attributable to :						
	Shareholders of the Company Non-controlling interests	21.18	20.44	13.49	41.62	20.54	74.21
	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)						-72.95
15	Earnings per Equity Share (not annualised)						
	(a) Basic	0.03	0.01	0.02	0.04	0.02	0.13
	(a) Diluted	0.03	0.01	0.02	0.04	0.02	0.13

Notes:

- The above unaudited consolidated financial results for the quarter and half year ended September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th November, 2021. These results have been subjected to a Limited Review carried out by the Statutory Auditors.
- 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 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 & Rituraj Shares Broking Private Limited
- Subsequent to the outbreak of Coronavirus (COVID 19) pandemic and consequential lockdown across the country, the Group has continued to operate and provide services to its customers without significant disruptions or any impact on the revenue. The Group has evaluated its liquidity positions and recoverability and carrying values of its assets and have concluded that no material adjustments are required at this stage in the financial results.

- 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.

Place : Kolkata
Date : 13/11/2021

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

Ajay Kr. Agarwal

(Ajay Kr. Agarwal)
Chairman

Director



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CIN: L70102WB1988PLC045587
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Phone : 033-40650374 Fax : 033-40650378

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021
(Rs. in Lakhs)

	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	9.61	11.13
	Goodwill	2,439.35	2,439.35
	Other Intangible Assets	0.74	0.74
	Financial assets		
	Investments	541.14	433.53
	Trade Receivable	331.81	295.75
	Loans	817.04	697.21
	Other financial assets	13.05	11.05
	Other non-current assets	810.12	888.60
	Sub-total - Non-Current Assets	4,962.85	4,777.36
2	Current assets		
	Financial assets		
	Investment	107.91	93.21
	Trade receivables	15.26	35.54
	Cash and cash equivalents	61.25	65.15
	Loans	442.79	563.43
	Other current assets	44.75	42.86
		671.96	820.19
	TOTAL - ASSETS	5,634.81	5,597.55
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	5,577.40	5,577.40
	Other equity	(28.67)	(70.49)
	Sub-total - Equity attributable to owners of the Company	5,548.53	5,506.91
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	3.21	7.96
	Other financial liabilities	-	0.16
	Other non-current liabilities	-	-
	Provisions	0.16	0.16
	Deferred tax liabilities (net)	-	-
	Sub-total - Non-current liabilities	3.37	8.28
3	Current liabilities		
	Financial liabilities		
	Borrowings	5.38	4.49
	Trade payables due to :	-	-
	Micro and Small Enterprises	34.85	45.46
	Other than micro and Small Enterprises	-	-
	Other financial liabilities	31.77	32.41
	Other current liabilities	10.91	-
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	82.91	82.36
	TOTAL - EQUITY AND LIABILITIES	5,634.81	5,597.55

Lee & Nee Softwares (Exports) Ltd.

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Director

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LEE & NEE SOFTWARES (EXPORTS) LIMITED

CIN: L70102WB1988PLC045587

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

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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 2021

(Rs. in Lakhs)

Particulars	Half Year Ended	
	30.09.2021	30.09.2020
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net profit before tax	22.18	8.42
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortisation	1.75	-
Interest Income	(104.80)	(40.99)
Other Income	(8.43)	(0.30)
Operating profit before working capital changes	(89.30)	(32.88)
Changes in working capital: Adjustments for		
(Increase)/decrease in trade receivables & unbilled revenue	(15.76)	(37.73)
(Increase)/decrease in Loans (Current)	140.64	(9.20)
(Increase)/decrease in Loans (Non Current)	(119.83)	(0.19)
(Increase)/decrease in other Financial Assets (Non Current)	(2.00)	2.66
(Increase)/decrease in Other Current Assets	(1.90)	13.64
(Increase)/decrease in Other Non Current Assets	78.48	7.62
Increase/(decrease) in Other Financial Liabilities (Non Current)	(4.76)	0.10
Increase/(decrease) in Borrowings	0.90	0.61
Increase/(decrease) in trade & other payables (Current)	(10.61)	9.25
Increase/(decrease) in Other Current Liabilities (Current)	(0.64)	1.94
Increase/(decrease) in Other Non Current Liabilities	(0.16)	0.02
Increase/(decrease) in Provisions (Current)	10.91	5.78
(Increase)/decrease in working capital	75.27	(5.49)
Cash generated from operations	(14.03)	(38.37)
Income taxes paid	-	-
Net cash (used in)/generated from operating activities	(14.03)	(38.37)
B. Cash flow from Investing activities		
Purchase of fixed assets	(0.23)	(0.22)
Sale of fixed assets	-	-
Interest received	104.80	40.99
Other Income	8.43	0.30
(Purchase)/sale of current investments	(102.87)	(11.98)
Net cash (used in)/generated from investing activities	10.13	29.10
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)	(3.90)	(9.27)
Cash and cash equivalents at beginning of the period	65.14	36.62
Cash and cash equivalents at end of the period	61.24	27.35

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 Software (Exports) Ltd.

Arany Aggarwal

Director

