



N H Agrawal & Associates

Chartered Accountants

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

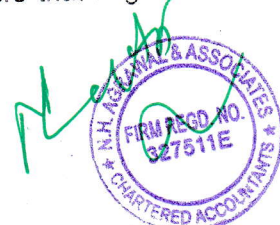
T : 9123097412 , 9330102396

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

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 Consolidated Financial Results attached herewith of **Lee & Nee Softwares (Exports) Limited** ("the Holding Company"), and its subsidiaries (the Holding Company and its subsidiaries are collectively referred to as "the Group") for the quarter ended 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:

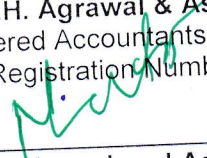
Lensel Web Services Pvt Ltd.
Rituraj Shares Broking Pvt Ltd.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial information of the two subsidiaries which have not been audited by the auditors and are based solely on management certified accounts, whose financial information 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



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

(All amounts in ₹ lakhs, unless otherwise stated)						
SL No.	Particulars	Quarter Ended			Half Year Ended	
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	(a) Revenue from Operations	252.33	256.64	245.53	508.97	1,072.94
	(b) Other Income	29.56	30.39	35.90	59.95	147.74
	Total Income [a+b]	281.89	287.03	281.43	568.92	1,220.68
2	Expenses					
	(a) Cost of service rendered	33.03	42.77	48.65	75.80	229.26
	(b) Employee benefits expense	139.92	137.41	117.29	277.33	500.99
	(c) Finance Cost	0.23	0.11	0.15	0.34	0.59
	(d) Depreciation and amortisation expense	3.89	3.88	3.29	7.77	13.09
	(e) Other expenses	93.28	93.11	102.31	186.39	426.38
	Total Expenses [a+b+c+d+e]	270.35	277.28	271.69	547.63	1,170.31
3	Profits/(Loss) before tax (1-2)	11.54	9.75	9.74	21.29	50.37
4	Tax Expense					
	(a) Current Tax	9.19	1.64	6.17	10.83	9.15
	(b) Tax expenses of prior years	-	-	0.16	-	0.50
	(c) Deferred Tax	(1.14)	(0.04)	(1.24)	(1.18)	(0.88)
	Total Tax Expenses	8.05	1.60	5.09	9.65	19.23
5	Profit/Loss for the period after tax (3-4)	3.49	8.15	4.65	11.64	31.14
6	Others Comprehensive Income					
	(i) Items that will not be reclassified to Profit/ (Loss)					
	a) Remeasurements gain/(loss) on defined benefits obligations	-	-	(0.66)	-	1.99
	b) Income tax relating to item (a) above	-	-	0.17	0.34	(0.51)
	c) Equity Instruments through OCI	4.32	29.04	(24.61)	33.36	(16.13)
	d) Income tax relating to item (c) above	5.10	(4.21)	4.93	0.89	1.97
	(ii) Items that will be reclassified to Profit/(Loss)					
	(a) Financial Instruments through OCI	-	-	-	-	-
	(b) Tax impact on above	-	-	-	-	-
7	Other Comprehensive Income for the Period (i + ii)	9.42	24.83	(20.17)	34.25	(12.68)
8	Total Comprehensive Income for the Period (5+7)	12.91	32.98	(15.52)	45.89	18.46
9	Paid-up equity share capital (Face value : Rs. 10 per share)	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40
10	Other Equity	-	-	-	-	97.20
11	Earnings per Equity Share (Face Value Rs 10 per share) (not annualised)					
	(a) Basic (Rs.)	0.01	0.01	0.01	0.02	0.06
	(a) Diluted (Rs.)	0.01	0.01	0.01	0.02	0.06

Notes:

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 expressed an unmodified opinion on the above results.

2. There were no exceptional items 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 Software (Exports) Limited ("the Group") comprises the parent Company i.e Lee & Nee Software (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.

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

(Mahesh Gupta)
Managing Director
(DIN: 01606647)

Director

Place : Kolkata
Date : 14/11/2025

UDIN: 251291A9BMIXER5187

N H Agarwal & Associates
Chartered Accountants

CA Nitin Hukumchand Agarwal
Partner



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

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

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
ASSETS		
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		
Financial assets		
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	157.91
Loans	779.97	831.62
Other Financial Assets	0.66	2.17
Current Tax assets	31.07	10.38
Other current assets	104.69	40.19
TOTAL (II)	1,314.68	1,338.96
TOTAL ASSETS (I+II)	6,182.56	5,854.09
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)	-	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	-	-
Other current liabilities	95.40	102.37
Provisions	6.00	5.17
TOTAL (III)	151.49	163.66
TOTAL - EQUITY AND LIABILITIES (I+II+III)	6,182.56	5,854.09

N H Agarwal & Associates
Chartered Accountants

CA Nitin Hukamchand Agarwal
Partner



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

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Particulars	(All amounts in ₹ lakhs, unless otherwise stated)	
	As at 30th September, 2025 Unaudited	As at 31st March, 2025 Audited
A. Cash flow from operating activities		
Net profit before tax	21.29	50.37
Adjustments to reconcile net profit to net cash provided by operating activities:		
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)
Income taxes paid	(13.51)	(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)
Interest Income	(55.39)	(37.87)
Other Bank Balance	4.07	128.22
Net cash (used In)/generated from investing activities	56.95	-
	(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 Accountants

CA Nitin Hukumchand Agarwal
Partner





N H Agrawal & Associates

Chartered Accountants

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

Tel : 9123097412 , 9330102396

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

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

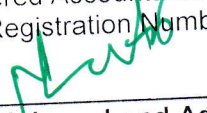
Lee & Nee Softwares (Exports) Limited

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



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

SL No.	Particulars	(All amounts in ₹ lakhs, unless otherwise stated)					
		Quarter Ended			Half Year Ended		Year Ended
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	238.86	244.08	233.37	482.94	442.19	1,027.29
	(b) Other Income	21.52	22.27	27.93	43.79	57.57	112.30
	Total Income [a+b]	260.38	266.35	261.30	526.73	499.76	1,139.59
2	Expenses						
	(a) Cost of service rendered	30.43	40.82	47.75	71.25	78.21	222.59
	(b) Employee benefits expense	129.90	128.90	107.49	258.80	211.43	460.17
	(c) Finance Cost	0.23	0.11	0.15	0.34	0.31	0.59
	(d) Depreciation and amortisation expense	3.19	3.19	3.20	6.38	6.05	12.75
	(e) Other expenses	82.17	82.04	86.77	164.21	177.55	386.94
	Total Expenses [a+b+c+d+e]	245.92	255.06	245.36	500.98	473.55	1,083.04
3	Profits/(Loss) before tax (1-2)	14.46	11.29	15.94	25.75	26.21	56.55
4	Tax Expense						
	(a) Current Tax	7.20	1.64	5.71	8.84	8.69	18.00
	(b) Tax expenses of prior years	-	-	0.16	-	0.16	0.16
	(c) Deferred Tax	0.76	0.02	(1.17)	0.78	(0.81)	(0.17)
	Total Tax Expenses	7.96	1.66	4.70	9.62	8.04	17.99
5	Profit/Loss for the period after tax (3-4)	6.50	9.63	11.24	16.13	18.17	38.56
6	Others Comprehensive Income						
	(i) Items that will not be reclassified to Profit/(Loss)						
	a) Remeasurements gain/(loss) on defined benefits obligations	-	-	(0.69)	-	(1.39)	1.75
	b) Income tax relating to item (a) above	-	-	0.18	-	0.36	(0.45)
	c) Equity Instruments through OCI	10.28	19.22	(13.42)	29.50	(1.71)	(20.05)
	d) Income tax relating to item (c) above	3.41	(3.74)	2.55	(0.33)	0.44	2.33
	(ii) Items that will be reclassified to Profit/(Loss)						
	(a) Financial Instruments through OCI	-	-	-	-	-	-
	(b) Tax impact on above	-	-	-	-	-	-
7	Other Comprehensive Income for the Period (i + ii)	13.69	15.48	(11.38)	29.17	(2.30)	(16.42)
8	Total Comprehensive Income for the Period (5+7)	20.19	25.11	(0.14)	45.30	15.87	22.14
9	Paid-up equity share capital (Face value : Rs. 10 per share)	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40
10	Other Equity						(82.66)
11	Earnings per Equity Share (Face Value Rs 10 per share) (not annualised)						
	(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:

- 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 expressed an unmodified opinion on the above results.
- There were no exceptional items during the period.
- The company operates only in a single business segment i.e IT Enabled services. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable.
- The Results of the Company are available for investors on the website of BSE Limited and CSE Limited and on the company's website www.lnsel.net
- 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 Software (Exports) Ltd.

(Mahesh Gupta)
Managing Director
(DIN:01606647)

Director

Place : Kolkata
Date : 14/11/2025

UDIN: 25129179BMIXES7269

N H Agarwal & Associates
Chartered Accountants

CA Nitin Hukumchand Agarwal
Partner



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

(All amounts in ₹ lakhs, 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	-	-
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	41.36
TOTAL (I)	4,097.78	4,096.97
Current assets		
Financial assets		
Investment	122.90	93.58
Trade receivables	38.01	45.33
Cash and cash equivalents	17.10	51.78
Bank balance other than cash and cash equivalents	100.96	100.96
Loans	730.89	782.54
Other Financial Assets	0.66	0.66
Current Tax Assets	28.25	7.60
Other current assets	565.50	482.50
TOTAL (II)	1,604.27	1,564.95
TOTAL ASSETS (I+II)	5,702.05	5,661.92
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	5,577.40	5,577.40
Other equity	(37.36)	(82.66)
TOTAL (I)	5,540.04	5,494.74
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	7.32	0.28
Provisions	12.66	10.88
TOTAL (II)	19.98	11.16
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 current liabilities	86.85	94.81
Provisions	5.09	5.09
TOTAL (III)	142.03	156.02
TOTAL - EQUITY AND LIABILITIES (I+II+III)	5,702.05	5,661.92

N H Agarwal & Associates
Chartered Accountants

CA Nitin Hukumchand Agarwal
Partner



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

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

Particulars	(All amounts in ₹ lakhs, unless otherwise stated)	
	30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
A. Cash flow from operating activities		
Net profit before tax	25.75	56.55
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortisation	6.38	12.75
Interest Income	(4.07)	(95.64)
Finance Cost	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)	(26.12)
(Increase)/decrease in Other Current Assets	(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 Accountants
CA Nitin Hukumchand Agarwal
Partner

