



August 13, 2025

The Secretary  
Bombay Stock Exchange Limited  
Corporate Relationship Department  
1<sup>st</sup> 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 13<sup>th</sup> August, 2025**

Pursuant to regulation 30 & 33 of SEBI (LODR), 2015 that the Board of Directors of the Company at its Meeting held today i.e. August 13, 2025, has inter alia considered and approved as under :-

1. Appointment Mrs. Sumita Mahadevan (DIN:11236590) as Additional Independent Director for a period of 5 years subject to shareholder approval at the forthcoming AGM.
2. Mrs. Suman Murarka (DIN: 09023369) has resigned from her position of Independent Director with effect from 13.08.2025.
3. Unaudited (Standalone and Consolidated) Financial Results and Limited Review Reports of the Statutory Auditors for the quarter ended June 30, 2025.

The meeting commenced at 03:00 p.m. and concluded at 04:25 p.m.

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

**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 Report on Unaudited Standalone Financial Results of Lee & Nee Softwares (Exports) Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended for the quarter ended 30 June 2025**

To  
The Board of Directors of  
Lee & Nee Softwares (Exports) Limited  
CIN:-L70102WB1988PLC045587

We have reviewed the accompanying statement of unaudited standalone financial results of **Lee & Nee Softwares (Exports) Limited** (the "company") for the quarter ended 30-06-2025 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 13-08-2025, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We



**Mumbai Branch :** A/62 Highway Apartments B/H sion Fort Garden, Mumbai, Maharashtra - 400 022

have not performed an audit and 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 applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For N H Agarwal & Associates**

*Chartered Accountants*

ICAI Firm Registration No.: 0327511E



**(Nitin Hukumchand Agarwal)**

*Partner*

Membership No. 129179

**Kolkata, the 13th day of August, 2025**

**UDIN No: 25129179BIMIWWL1163**

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June 2025

| SL No. | Particulars                                                                    | (All amounts in ₹ lakhs, unless otherwise stated) |                  |                 |                  |
|--------|--------------------------------------------------------------------------------|---------------------------------------------------|------------------|-----------------|------------------|
|        |                                                                                | Quarter Ended                                     |                  | Year Ended      |                  |
|        |                                                                                | 30th June, 2025                                   | 31st March, 2025 | 30th June, 2024 | 31st March, 2025 |
|        |                                                                                | Unaudited                                         | Audited          | Unaudited       | Audited          |
| 1      | <b>Income</b>                                                                  |                                                   |                  |                 |                  |
|        | (a) Revenue from Operations                                                    | 244.08                                            | 273.86           | 208.82          | 1,027.29         |
|        | (b) Other Income                                                               | 22.27                                             | 26.61            | 29.64           | 112.30           |
|        | <b>Total Income [a+b]</b>                                                      | <b>266.35</b>                                     | <b>300.47</b>    | <b>238.46</b>   | <b>1,139.59</b>  |
| 2      | <b>Expenses</b>                                                                |                                                   |                  |                 |                  |
|        | (a) Cost of service rendered                                                   | 40.82                                             | 46.86            | 30.46           | 222.59           |
|        | (b) Employee benefits expense                                                  | 128.90                                            | 120.40           | 103.94          | 460.17           |
|        | (c) Finance Cost                                                               | 0.11                                              | 0.14             | 0.16            | 0.59             |
|        | (d) Depreciaion and amortisation expense                                       | 3.19                                              | 3.39             | 2.85            | 12.75            |
|        | (e) Other expenses                                                             | 82.04                                             | 118.84           | 90.78           | 386.94           |
|        | <b>Total Expenses [a+b+c+d+e]</b>                                              | <b>255.06</b>                                     | <b>289.63</b>    | <b>228.19</b>   | <b>1,083.04</b>  |
| 3      | <b>Profits/(Loss) before tax (1-2)</b>                                         | <b>11.29</b>                                      | <b>10.84</b>     | <b>10.27</b>    | <b>56.55</b>     |
| 4      | <b>Tax Expense</b>                                                             |                                                   |                  |                 |                  |
|        | (a) Current Tax                                                                | 1.64                                              | 3.62             | 2.98            | 18.00            |
|        | (b) Tax expenses of prior years                                                | -                                                 | -                | -               | 0.16             |
|        | (c) Deferred Tax                                                               | 0.02                                              | 1.92             | 0.36            | (0.17)           |
|        | <b>Total Tax Expenses</b>                                                      | <b>1.66</b>                                       | <b>5.54</b>      | <b>3.34</b>     | <b>17.99</b>     |
| 5      | <b>Profit/Loss for the period after tax (3-4)</b>                              | <b>9.63</b>                                       | <b>5.30</b>      | <b>6.93</b>     | <b>38.56</b>     |
| 6      | <b>Others Comprehensive Income</b>                                             |                                                   |                  |                 |                  |
|        | <b>(i) Items that will not be reclassified to Profit/(Loss)</b>                |                                                   |                  |                 |                  |
|        | a) Remeasurements gain/(loss) on defined benefits obligations                  | -                                                 | 3.84             | (0.70)          | 1.75             |
|        | b) Income tax relating to item (a) above                                       | -                                                 | (0.99)           | 0.18            | (0.45)           |
|        | c) Equity Instruments through OCI                                              | 19.22                                             | (30.95)          | 11.71           | (20.05)          |
|        | d) Income tax relating to item (c) above                                       | (3.74)                                            | 3.69             | (2.11)          | 2.33             |
|        | <b>(ii) Items that will be reclassified to Profit/(Loss)</b>                   |                                                   |                  |                 |                  |
|        | (a) Financial Instruments through OCI                                          | -                                                 | -                | -               | -                |
|        | (b) Tax impact on above                                                        | -                                                 | -                | -               | -                |
| 7      | <b>Other Comprehensive Income for the Period (i + ii)</b>                      | <b>15.48</b>                                      | <b>(24.41)</b>   | <b>9.08</b>     | <b>(16.42)</b>   |
| 8      | <b>Total Comprehensive Income for the Period (5+7)</b>                         | <b>25.11</b>                                      | <b>(19.11)</b>   | <b>16.01</b>    | <b>22.14</b>     |
| 9      | Paid-up equity share capital (Face value : Rs. 10 per share)                   | 5,577.40                                          | 5,577.40         | 5,577.40        | 5,577.40         |
| 10     | Other Equity                                                                   |                                                   |                  |                 |                  |
| 11     | <b>Earnings per Equity Share (Face Value Rs 10 per share) (not annualised)</b> |                                                   |                  |                 | <b>(82.66)</b>   |
|        | (a) Basic (Rs.)                                                                | 0.02                                              | 0.01             | 0.01            | 0.07             |
|        | (a) Diluted (Rs.)                                                              | 0.02                                              | 0.01             | 0.01            | 0.07             |

**Notes:**

- The above standalone results for the Quarter ended 30th June, 2025 have been prepared in accordance with 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 13th August, 2025. The Statutory Auditor's 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
- The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the previous financial year.
- 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

(Mahesh Gupta)  
Managing Director  
(DIN:01606647)

Place : Kolkata  
Date : 13/08/2025

UDIN-25129179BIMIWWL1163

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

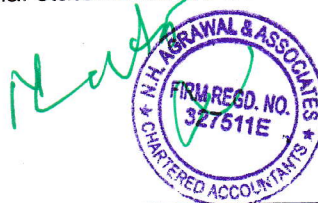
**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Lee & Nee Softwares (Exports) Ltd under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended for the quarter ended 30 June 2025**

**To**  
**The Board of Directors of**  
**Lee & Nee Softwares (Exports) Ltd**  
**CIN: -L70102WB1988PLC045587**

We have reviewed the accompanying statement of unaudited consolidated financial results of **Lee & Nee Softwares (Exports) Ltd** (the "Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "Group") for the quarter ended 30-06-2025 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initiated by us for identification purposes.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 13-08-2025, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement



**Mumbai Branch :** A/62 Highway Apartments B/H sion Fort Garden, Mumbai, Maharashtra - 400 022

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statement includes the results of the subsidiaries

- (i) Lensel Web Services Private Limited and
- (ii) Rituraj Shares Broking Private Limited

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes the financial results of two subsidiaries whose financial results reflects total income Rs. 20.01 lacs and 0.68 lacs, total net profit after tax Rs.0.73 lacs and loss Rs.2.24 lacs, total comprehensive income Rs 0.73 lacs and 7.14 lacs for the quarter ended 30 June 2025 respectively as considered in the Statement

**For N H Agarwal & Associates**

*Chartered Accountants*

ICAI Firm Registration No.: 032751



**(Nitin Hukumchand Agarwal)**

*Partner*

Membership No. 129179

Kolkata, the 13th day of August, 2025

UDIN No: 25129179BMIWWW7728

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th June 2025

(All amounts in ₹ lakhs, unless otherwise stated)

| SL No. | Particulars                                                             | Quarter Ended   |                  | Year Ended      |                  |
|--------|-------------------------------------------------------------------------|-----------------|------------------|-----------------|------------------|
|        |                                                                         | 30th June, 2025 | 31st March, 2025 | 30th June, 2024 | 31st March, 2025 |
|        |                                                                         | Unaudited       | Audited          | Unaudited       | Audited          |
| 1      | Income                                                                  |                 |                  |                 |                  |
|        | (a) Revenue from Operations                                             | 256.64          | 285.64           | 221.98          | 1,072.94         |
|        | (b) Other Income                                                        | 30.39           | 34.17            | 37.81           | 147.74           |
|        | <b>Total Income [a+b]</b>                                               | <b>287.03</b>   | <b>319.81</b>    | <b>259.79</b>   | <b>1,220.68</b>  |
| 2      | Expenses                                                                |                 |                  |                 |                  |
|        | (a) Cost of service rendered                                            | 42.77           | 48.90            | 32.85           | 229.26           |
|        | (b) Employee benefits expense                                           | 137.41          | 130.36           | 114.25          | 500.99           |
|        | (c) Finance Cost                                                        | 0.11            | 0.14             | 0.16            | 0.59             |
|        | (d) Depreciation and amortisation expense                               | 3.88            | 3.48             | 2.93            | 13.09            |
|        | (e) Other expenses                                                      | 93.11           | 128.93           | 101.34          | 426.38           |
|        | <b>Total Expenses [a+b+c+d+e]</b>                                       | <b>277.28</b>   | <b>311.81</b>    | <b>251.53</b>   | <b>1,170.31</b>  |
| 3      | <b>Profits/(Loss) before tax (1-2)</b>                                  | <b>9.75</b>     | <b>8.00</b>      | <b>8.26</b>     | <b>50.37</b>     |
| 4      | Tax Expense                                                             |                 |                  |                 |                  |
|        | (a) Current Tax                                                         | 1.64            | 3.89             | 2.98            | 18.67            |
|        | (b) Tax expenses of prior years                                         | -               | (0.58)           | -               | 0.50             |
|        | (c) Deferred Tax                                                        | (0.04)          | 2.01             | 0.36            | 0.06             |
|        | <b>Total Tax Expenses</b>                                               | <b>1.60</b>     | <b>5.32</b>      | <b>3.34</b>     | <b>19.23</b>     |
| 5      | <b>Profit/Loss for the period after tax (3-4)</b>                       | <b>8.15</b>     | <b>2.68</b>      | <b>4.92</b>     | <b>31.14</b>     |
| 6      | Others Comprehensive Income                                             |                 |                  |                 |                  |
|        | (i) Items that will not be reclassified to Profit/ (Loss)               |                 |                  |                 |                  |
|        | a) Remeasurements gain/(loss) on defined benefits obligations           | -               | 4.19             | (0.66)          | 1.99             |
|        | b) Income tax relating to item (a) above                                | -               | (1.08)           | 0.17            | (0.51)           |
|        | c) Equity Instruments through OCI                                       | 29.04           | (47.21)          | 18.97           | (16.13)          |
|        | d) Income tax relating to item (c) above                                | (4.21)          | 5.86             | (3.99)          | 1.97             |
|        | (ii) Items that will be reclassified to Profit/(Loss)                   |                 |                  |                 |                  |
|        | (a) Financial Instruments through OCI                                   | -               | -                | -               | -                |
|        | (b) Tax impact on above                                                 | -               | -                | -               | -                |
| 7      | <b>Other Comprehensive Income for the Period (i + ii)</b>               | <b>24.83</b>    | <b>(38.24)</b>   | <b>14.49</b>    | <b>(12.68)</b>   |
| 8      | <b>Total Comprehensive Income for the Period (5+7)</b>                  | <b>32.98</b>    | <b>(35.56)</b>   | <b>19.41</b>    | <b>18.46</b>     |
| 9      | Paid-up equity share capital (Face value : Rs. 10 per share)            | 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            | 0.00             | 0.01            | 0.06             |
|        | (a) Diluted (Rs.)                                                       | 0.01            | 0.00             | 0.01            | 0.06             |

Notes:

- The above consolidated results for the quarter Ended 30th June, 2025 have been prepared in accordance with 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 13th August, 2025. The Statutory Auditor has expressed an unmodified opinion on the above results.
- There were no exceptional items during the period.
- The Group focuses primarily on 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.
- The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the previous financial year.
- As on 30th June 2025, Lee & Nee Softwares (Exports) Limited ("the Group") comprises the parent Company ie Lee & Nee Softwares (Exports) Limited and its two subsidiaries.
- Figures for the previous period have been regrouped and reclassified to conform to the classification of current period wherever necessary.

Place : Kolkata  
Date : 13/08/2025  
UDIN : 25129179BM1WWM7728

**N H Agarwal & Associates**  
Chartered Accountants  
**CA Nitin Hukumchand Agarwal**  
Partner

By Order of the Board of Directors

(Mahesh Gupta)  
Managing Director  
(DIN: 01606647)

