CIN : L70102WB1988PLC045587

LN/EL **Lee & Nee Softwares (Exports) Ltd.**

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

November 13, 2026

The Secretary
Bombay Stock Exchange Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai-400001

Dear Sir,

Sub: Unaudited (Standalone & Consolidated) Financial Results for the quarter ended September 30, 2026

We wish to inform you that the Board of Directors of the Company at its Meeting held today i.e. November 13, 2026, has inter alia approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended September 30, 2026.

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

a. Unaudited Standalone and Consolidated Financial Results for the quarter ended September 30, 2026.

b. Limited Review Reports of the Statutory Auditors on the above Results.

The meeting commenced at 03:00 p.m. and concluded at ..06:00.....p.m.

The said Unaudited Financial Results (Standalone & Consolidated) for the quarter ended September 30, 2026. as approved by the Board, will also be available on the Company's website, https://lnsel.com

You are requested to take the same on your records.

Thanking You,

Your's faithfully,
For **Lee & Nee Softwares (Exports) Ltd.**

Arpita Gupta

Arpita Gupta
Director
(DIN: 02839878)

DEVELOPMENT OFFICE :
Module. 511-513, SDF Building, 4th Floor, Block - GP, Sector - V, Salt Lake, Kolkata - 700 091, Ph : (033) 4069 5180 / 82
Ph : 033 4503 3849

N H Agrawal & Associates
Chartered Accountants
Head. Office : 327, Gate No. 2, 3rd Floor, Poddar Court, 18, Rabindra Sarani, Kolkata - 700 001
E-mail : canhaoffice@gmail.com : 9123097412
Branch : Mumbai, Bangalore & Cuttack

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Lee & Nee Softwar es (Exports) Limited for the quarter and year to date period 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 of **Lee & Nee Softwares (Exports) Limited** (hereinafter referred to as 'the Holding Company') , its subsidiaries, (the Holding Company and its subsidiaries together referred as the 'Group') for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended, 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting mattes, and applying analytical and other review procedures. A review is substantially less in scope than an audited conducted in accordance with Standards of 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

N.H. AGRAWAL & ASSOCIATES * FIRM REGD. NO. 327511E * CHARTERED ACCOUNTANTS

4 The Statement includes the results of the Holding Company and the following entities:-

a. Lensel Web Services Private Limited

b. Rituraj Shares Broking Private Limited

5. 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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of two subsidiaries which are not subject to review by their auditors, whose interim financial information reflects total assets (before consolidation adjustments) of Rs.1,014.92 Lakhs as at 30 September, 2026, total revenue of Rs. 21.04 Lakhs and Rs.42.44 Lakhs (before consolidation adjustments), total net profit/ (loss) – (Loss of Rs. 9.22 Lakhs) and (Loss of Rs.12.76 Lakhs) total comprehensive income/(loss) of (Loss of Rs. 7.54 Lakhs) and (Loss of Rs.2.80 Lakhs) for the quarter ended September 30, 2026 and for the period from 01 April, 2026 to 30 September, 2026 respectively, and net cash inflows (before consolidation adjustments) of Rs.9.86 Lakhs for the period from 01 April, 2026 to 30 September, 2026 as considered in the Statement. According to the information and explanations given to us by the Management, such interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter.

For N H Agrawal & Associates
Chartered Accountants
Firm Registration No.: 0327511E



CA Nitin Hukumchand Agrawal
Partner
Membership No.: 129179
UDIN: 26129179CWRKXQ7252
Place: Kolkata
Date: 13.11.2026

Lee & Nee Softwares (Exports) Limited
CIN : L70102WB1988PLC045587

Regd office: 14B,Camac Street Kolkata 700017
Email id: info@lnsel.com Website:www.lnsel.com
Phone : 033-40650374 Fax : 033-40650378

Statement of Consolidated Unaudited Financial Result for the Quarter and half year ended 30th September, 2026

(Amounts in ₹ Lakhs, unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	Revenue from operations	398.32	361.23	252.33	759.56	508.97	1,161.38
	Other income	34.03	30.13	29.56	64.16	59.95	112.81
	Total income	**432.35**	**391.37**	**281.89**	**823.72**	**568.92**	**1,274.19**
2	**Expenses**						
	Cost of services	63.48	56.82	33.03	120.30	75.80	234.87
	Employee benefits expense	163.02	151.67	139.92	314.69	277.33	558.40
	Finance cost	0.16	0.19	0.23	0.36	0.34	1.06
	Depreciation and amortisation expense	2.59	3.71	3.89	6.30	7.77	14.45
	Other expenses	185.03	157.58	93.28	342.62	186.39	410.60
	Total expenses	414.28	**369.98**	**270.35**	**784.27**	**547.63**	**1,219.38**
3	**Profit before exceptional items and tax (1-2)**	**18.07**	**21.39**	**11.54**	**39.45**	**21.29**	**54.81**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax (3-4)**	**18.07**	**21.39**	**11.54**	**39.45**	**21.29**	**54.81**
6	**Tax expense**						
	(1) Current tax	6.26	5.90	9.19	12.16	10.83	21.58
	(2) Prior Period Taxes	(0.01)	0.05	-	0.04	-	6.08
	(3) Deferred tax	(1.75)	0.50	(1.14)	(1.25)	(1.18)	(4.11)
	Total Tax Expenses	**4.50**	**6.45**	**8.05**	**10.95**	**9.65**	**23.55**
7	**Net Profit for the period (5-6)**	**13.57**	**14.93**	**3.49**	**28.50**	**11.64**	**31.26**
8	**Other Comprehensive Income**						
	(A) Items not to be reclassified to profit or loss						
	(i) Equity Instrument through OCI	(3.45)	51.20	4.32	47.75	33.36	6.07
	(ii) Income tax on (i) above	(0.13)	(11.34)	5.10	(11.47)	0.89	9.82
	(iii) Remeasurements gain/loss on Defined Benefits Obligations	-	-	-	-	-	(0.80)
	(iv) Income tax on (iii) above	-	-	-	-	-	0.21
	(B) Items to be reclassified to profit or loss						
	(i) Financial Instrument through OCI	-	-	-	-	-	-
	(ii) Income tax on (i) above	-	-	-	-	-	-
	Total Other Comprehensive Income	**(3.58)**	**39.87**	**9.42**	**36.28**	**34.25**	**15.30**
9	**Total Comprehensive Income for the period (7 + 8)**	**9.99**	**54.80**	**12.91**	**64.78**	**45.89**	**46.56**
	Of the total Comprehensive Income above, profit						
	for the period attributable to:						
	Shareholders of the Company	**13.57**	**14.93**	**3.49**	**28.50**	**11.64**	**31.26**
	Non Controlling Interest	-	-	-	-	-	-
		13.57	14.93	3.49	28.50	11.64	31.26
	Of the total Comprehensive Income above, other						
	comprehensive income for the period attributable to:						
	Shareholders of the Company	(3.58)	39.87	9.42	36.28	34.25	15.30
	Non Controlling Interest	-	-	-	-	-	-
		(3.58)	39.87	9.42	36.28	34.25	15.30
	Of the total Comprehensive Income above, total						
	comprehensive income attributable to:						
	Shareholders of the Company	**9.99**	**54.80**	**12.91**	**64.78**	**45.89**	**46.56**
	Non Controlling Interest	-	-	-	-	-	-
		9.99	**54.80**	**12.91**	**64.78**	**45.89**	**46.56**
10	**Paid-up Equity Share Capital (Face Value Rs.10 Each)**	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40
11	**Other Equity**						143.76
12	**Earnings per equity share (Face Value of Rs.10 Each)**						
	(a) Basic (in Rs.)	0.02	0.03	0.01	0.05	0.02	0.06
	(b) Diluted (in Rs,)	0.02	0.03	0.01	0.05	0.02	0.06

Date: 13.11.2026
Place: Kolkata

N.H. AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FIRM REGD NO 327511E

For and on behalf of Board of Directors

MAHESH GUPTA Digitally signed by MAHESH GUPTA Date: 2026.11.13 16:14:40 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647

1. The above unaudited consolidated financial results of Lee & Nee Softwares (Exports) Limited ('the Company') for the quarter and half year ended September 30, 2026, which have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India (SEBI), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings concluded on 13th November, 2026. The statutory auditors have carried out limited review of above said results.

2. As on 30th September 2026 Lee & Nee Softwares (Exports) Limited ('the Group') comprises the parent company Lee & Nee Softwares (Exports) Limited and its two subsidiaries.

3. The Group primarily operates only in a single business segment i.e IT Enabled Services. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable.

4. "Other expenses" for the quarter ended 30 September 2026 include ₹1.35 (in Lakhs) being lease rent in respect of a short-term lease for the quarter ended 30 June 2026, which was inadvertently not recorded in that quarter. The amount has been recognised in the current quarter. Management has assessed the omission as not material to the results for the quarter ended 30 June 2026 thus figures for the preceding quarter ended 30 June 2026 have therefore not been restated. There is no impact on the results for the half year ended 30 September 2026.

   The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November, 2026.

5. The basic EPS and Diluted EPS for the quarter/period have not been annualised.

6. The Consolidated financial results for the quarter and half year ended September 30, 2026 are available on the Company's website (www.lnsel.net) and on the website of BSE Limited (www.bseindia.com)

7. Previous period/year figures have been regrouped/reclassified where necessary, to conform to current period classification

For and on behalf of Board of Directors

MAHESH GUPTA Digitally signed by MAHESH GUPTA Date: 2026.11.13 13:00:48 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647

Date: 13.11.2026

Place: Kolkata

N.H. AGRAWAL & ASSOCIATES FIRM REGD. NO. 327511E CHARTERED ACCOUNTANTS

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 Unaudited Statement of Assets & Liabilities as at 30th September 2026

(Amounts in ₹ Lakhs, unless otherwise stated)

Sl. No.	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
1	**ASSETS**		
	Non Current Assets		
	Property, plant and equipment	35.41	40.86
	Goodwill	2,439.35	2,439.35
	Financial Assets	-	
	i. Investments	769.74	763.39
	ii. Trade Receivables	246.50	250.50
	iii. Loans	785.32	788.88
	iv. Other financial assets	103.76	106.19
	Deferred tax assets (net)	23.07	26.59
	Other non-current assets	312.43	318.98
	Total Non Current Assets	**4,715.58**	**4,734.74**
	Current Assets		
	Financial Assets		
	i. Investments	297.95	157.59
	ii. Trade Receivables	90.09	134.25
	iii. Cash and cash equivalents	45.05	52.52
	iv. Bank balances other than cash and cash equivalents	0.96	0.96
	v. Loans	757.24	759.01
	vi. Other financial assets	0.04	0.02
	Current Tax Assets (Net)	30.24	30.58
	Other current assets	128.42	69.67
	Total Current Assets	**1,349.99**	**1,204.60**
	TOTAL ASSETS	**6,065.57**	**5,939.34**
2	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	5,577.40	5,577.40
	Other equity	208.56	143.76
	Total Equity	**5,785.96**	**5,721.16**
	Non Current Liabilities		
	Financial Liabilities		
	i. Borrowings	3.01	4.73
	Provisions	20.51	18.16
	Total Non Current Liabilities	**23.52**	**22.89**
	Current Liabilities		
	Financial Liabilities		
	i. Borrowings	4.31	6.00
	ii. Trade Payables	-	
	a. total outstanding dues of micro and small enterprises	31.80	16.70
	b. total outstanding dues of creditors other than micro and small enterprises	85.17	58.73
	Other Current Liabilities	79.59	106.28
	Provisions	55.22	7.58
	Total Current Liabilities	**256.09**	**195.29**
	TOTAL EQUITY AND LIABILITIES	**6,065.57**	**5,939.34**

Date: 13.11.2026

Place: Kolkata

N.H. AGRAWAL & ASSOCIATES CHARTERED ACCOUNTANTS FIRM REGD NO 327511E

For and on behalf of Board of Directors

MAHESH GUPTA Digitally signed by MAHESH GUPTA Date: 2026.11.13 16:16:40 +05'30'

(Mahesh Gupta)

Managing Director

DIN: 01606647

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 Unaudited Cash Flow Statement for the half year ended 30th September 2026

(Amounts in ₹ Lakhs, unless otherwise stated)

	Description	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
		Unaudited	Unaudited
A	**Cash flow from operating activities**		
	(a) Net Profit / (Loss) before tax from Operating Activities	39.45	21.29
	Adjustments:		
	Depreciation and amortisation	6.30	7.77
	Interest Income	(47.30)	(4.07)
	Finance Cost	0.36	0.34
	Profit on Investment (in partnership Firm)	(1.15)	(0.37)
	Dividend Income	(0.30)	-
	Net Gain on fair valuation of financial assets at FVTPL	(6.48)	(0.69)
	Operating Profit/ (Loss) before working capital changes	**-9.11**	**24.27**
	Working Capital changes:		
	Decrease/ (Increase) in trade receivables	48.16	7.95
	Decrease/ (Increase) in other current assets	(58.74)	(64.50)
	Decrease/ (Increase) in Other Financial Assets	2.41	1.51
	Decrease/ (Increase) in Other Non Current Assets	6.54	(42.49)
	Increase/ (Decrease) in Trade & Other Payables	41.53	(6.80)
	Increase/ (Decrease) in Other Current liabilities	(26.69)	(6.97)
	Increase/ (Decrease) in provisions	49.99	2.94
	Increase/ (Decrease) in working capital	**63.20**	**(108.36)**
	Cash generated/(used) in operations	**54.09**	**(84.09)**
	Income tax (paid)/refund (Net)	(18.54)	(0.97)
	NET CASH GENERATED/(USED IN) OPERATING ACTIVITIES (A)	35.55	(85.06)
B	**Cash flow from investing activities**		
	Purchase of Property, Plant and Equipment	(0.86)	(24.40)
	(Purchase)/Sale of Investments (net)	(86.06)	(55.39)
	Investment in Partnership Firm	(5.26)	
	Interest Income	47.30	4.07
	(Loans Given)/Repayment of Loans (Net)	5.33	70.92
	Dividend received	0.30	-
	Other Bank Balance		56.95
	NET CASH GENERATED/(USED IN) INVESTING ACTIVITIES (B)	(39.25)	52.15
C	**Cash flow from financing activities**		
	Repayment of borrowings	(3.41)	7.81
	Finance Cost	(0.36)	(0.32)
	NET CASH GENERATED/(USED IN) FINANCING ACTIVITIES (C)	(3.77)	7.48
D	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(7.47)	(25.43)
E	Add: Cash and Cash Equivalents at the beginning of the year.	52.52	64.33
F	Cash and Cash Equivalents at the end of the period	45.05	38.90

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) -Statement of Cash Flows.

Date: 13.11.2026
Place: Kolkata

N.H. AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FIRM REGD. NO. 327611E

For and on behalf of Board of Directors

MAHESH GUPTA Digitally signed by MAHESH GUPTA Date: 2026.11.13 16:15:58 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647

N H Agrawal & Associates
Chartered Accountants
Head. Office : 327, Gate No. 2, 3rd Floor, Poddar Court, 18, Rabindra Sarani, Kolkata - 700 001
E-mail : canhaoffice@gmail.com : 9123097412
Branch : Mumbai, Bangalore & Cuttack

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Lee & Nee Softwares (Exports) Limited for the quarter and year to date period 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 standalone financial results of **Lee & Nee Softwares (Exports) Limited** (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended, 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. 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 audited conducted in accordance with Standards of 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards

specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, 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 No.: 0327511E



CA Nitin Hukumchand Agrawal
Partner
Membership No.: 129179
UDIN: 26129179HNWPTJ1443
Place: Kolkata
Date: 13.11.2026

Lee & Nee Softwares (Exports) Limited

CIN : L70102WB1988PLC045587

Regd office: 14B,Camac Street Kolkata 700017
Email id: info@lnsel.com Website:www.lnsel.com
Phone : 033-40650374 Fax : 033-40650378

Statement of Standalone Unaudited Financial Result for the Quarter and Half Year ended 30th September, 2026

(Amounts in ₹ Lakhs, unless otherwise stated)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	Revenue from operations	385.18	347.56	238.86	732.74	482.94	1,113.66
	Other income	26.12	22.40	21.52	48.53	43.79	82.14
	Total income	**411.30**	**369.97**	**260.38**	**781.27**	**526.73**	**1,195.80**
2	**Expenses**						
	Cost of services rendered	61.95	55.36	30.43	117.30	71.25	226.34
	Employee benefits expense	152.63	141.35	129.90	293.98	258.80	521.93
	Finance cost	0.16	0.19	0.23	0.36	0.34	1.06
	Depreciation and amortisation expense	2.15	3.27	3.19	5.42	6.38	12.59
	Other expenses	164.97	145.02	82.17	309.99	164.21	366.78
	Total expenses	**381.86**	**345.20**	**245.92**	**727.05**	**500.98**	**1,128.70**
3	**Profit before exceptional items and tax (1-2)**	**29.45**	**24.77**	**14.46**	**54.22**	**25.75**	**67.10**
4	Exceptional items	-	-	-	-		-
5	**Profit before tax (3-4)**	**29.45**	**24.77**	**14.46**	**54.22**	**25.75**	**67.10**
6	**Tax expense**						
	(1) Current tax	6.45	5.71	7.20	12.16	8.84	21.13
	(2) Prior Period Taxes	-	-	-	-	-	5.92
	(3) Deferred tax	0.21	0.58	0.76	0.79	0.78	(2.10)
	Total Tax Expenses	**6.66**	**6.29**	**7.96**	**12.95**	**9.62**	**24.95**
7	**Net Profit for the period (5-6)**	**22.79**	**18.48**	**6.50**	**41.27**	**16.13**	**42.16**
8	**Other Comprehensive Income**						
	(A) Items not to be reclassified to profit or loss						
	(i) Equity Instrument through OCI	(5.44)	40.97	10.28	35.54	29.50	6.43
	(ii) Income tax on (i) above	0.18	(9.39)	3.41	(9.21)	(0.33)	7.71
	(iii) Remeasurements gain/loss on Defined Benefits Obligations	-	-	-	-	-	(1.12)
	(iv) Income tax on (iii) above	-	-	-	-	-	0.29
	(B) Items to be reclassified to profit or loss		-				
	(i) Financial Instrument through OCI	-	-	-	-	-	-
	(ii) Income tax on (i) above	-	-	-	-	-	-
	Total Other Comprehensive Income	**(5.26)**	**31.59**	**13.69**	**26.32**	**29.17**	**13.31**
9	**Total Comprehensive Income for the period (7 + 8)**	**17.53**	**50.07**	**20.19**	**67.60**	**45.30**	**55.46**
10	**Paid-up Equity Share Capital (Face Value Rs.10 Each)**	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40	5,577.40
11	**Other Equity**						(27.18)
12	**Earnings per equity share (Face Value of Rs.10 Each)**						
	(a) Basic (in Rs.)	0.04	0.03	0.01	0.07	0.03	0.08
	(b) Diluted (in Rs,)	0.04	0.03	0.01	0.07	0.03	0.08

Date: 13.11.2026
Place: Kolkata

N.H. AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FIRM REGD. NO 327611E

For and on behalf of Board of Directors

MAHESH GUPTA

Digitally signed by MAHESH GUPTA
Date: 2026.11.13 16:26:37 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647

1. The above unaudited standalone financial results of Lee & Nee Softwares (Exports) Limited ('the Company') for the quarter and half year ended September 30, 2026, which have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India (SEBI), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings concluded on 13th November, 2026. The statutory auditors have carried out limited review of above said results.

2. The Company primarily operates only in a single business segment i.e IT Enabled Services. Therefore, the disclosure requirement of 'Segment Reporting' is not applicable.

3. "Other expenses" for the quarter ended 30 September 2026 include ₹1.35 (in Lakhs) being lease rent in respect of a short-term lease for the quarter ended 30 June 2026, which was inadvertently not recorded in that quarter. The amount has been recognised in the current quarter. Management has assessed the omission as not material to the results for the quarter ended 30 June 2026 thus figures for the preceding quarter ended 30 June 2026 have therefore not been restated. There is no impact on the results for the half year ended 30 September 2026.

   The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November, 2026.

4. The basic EPS and Diluted EPS for the quarter/period have not been annualised.

5. The financial results for the quarter and half year ended September 30, 2026 are available on the Company's website (www.lnsel.net) and on the website of BSE Limited (www.bseindia.com)

6. Previous period/year figures have been regrouped/reclassified where necessary, to conform to current period classification

For and on behalf of Board of Directors

MAHESH GUPTA

Digitally signed by MAHESH GUPTA
Date: 2026.11.13 12:16:58 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647

Date: 13.11.2026

Place: Kolkata

N.H. AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FIRM REGD. NO. 327511E

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 Unaudited Statement of Assets & Liabilities as at 30th September 2026

(Amounts in ₹ Lakhs, unless otherwise stated)

		As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
1	**ASSETS**		
	Non Current Assets		
	Property, plant and equipment	27.46	32.02
	Goodwill	2,439.35	2,439.35
	Financial Assets		
	i. Investments	1,074.70	1,068.35
	ii. Trade Receivables	74.00	78.00
	iii. Loans	932.71	931.55
	iv. Other financial assets	103.76	106.19
	Deferred tax assets (net)	11.60	16.27
	Other non-current assets	41.36	41.36
	Total Non Current Assets	**4,704.93**	**4,713.08**
	Current Assets		
	Financial Assets		
	i. Investments	244.33	110.95
	ii. Trade Receivables	62.28	108.25
	iii. Cash and cash equivalents	17.66	34.99
	iv. Bank balances other than cash and cash equivalents	0.96	0.96
	v. Loans	696.40	698.48
	vi. Other financial assets	0.04	0.02
	Current Tax Assets (Net)	24.72	22.40
	Other current assets	130.01	69.67
	Total Current Assets	**1,176.41**	**1,045.73**
	TOTAL ASSETS	**5,881.34**	**5,758.81**
2	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	5,577.40	5,577.40
	Other equity	40.41	(27.18)
	Total Equity	**5,617.81**	**5,550.22**
	Non Current Liabilities		
	Financial Liabilities		
	i. Borrowings	3.01	4.73
	Provisions	15.95	13.92
	Total Non Current Liabilities	**18.97**	**18.65**
	Current Liabilities		
	Financial Liabilities		
	i. Borrowings	4.30	6.59
	ii. Trade Payables		
	a. total outstanding dues of micro and small enterprises	31.80	16.70
	b. total outstanding dues of creditors other than micro and small enterprises	79.58	58.73
	Other Current Liabilities	73.76	100.44
	Provisions	55.13	7.49
	Total Current Liabilities	**244.56**	**189.94**
	TOTAL EQUITY AND LIABILITIES	**5,881.34**	**5,758.81**

Date: 13.11.2026
Place: Kolkata

For and on behalf of Board of Directors

MAHESH GUPTA Digitally signed by MAHESH GUPTA Date: 2026.11.13 13:22:03 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647

N.H. AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FIRM REGD. NO. 327511E

Lee & Nee Softwares (Exports) Limited
CIN : L70102WB1988PLC045587
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Email id: info@lnsel.com Website:www.lnsel.com
Phone : 033-40650374 Fax : 033-40650378

Standalone Unaudited Cash Flow Statement for the half year ended 30th September 2026

(Amounts in ₹ Lakhs, unless otherwise stated)

	Description	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025
		Unaudited	Unaudited
A	**Cash flow from operating activities**		
	(a) Net Profit / (Loss) before tax from Operating Activities	54.22	25.75
	Adjustments:		
	Depreciation and amortisation	5.42	6.38
	Interest Income	(32.48)	(4.07)
	Finance Cost	0.36	0.32
	Profit on Investment (in partnership Firm)	(1.15)	(0.01)
	Dividend Income	(0.30)	-
	Net Gain on Changes in FVTPL Adjustment	(6.44)	(0.69)
	Operating Profit/ (Loss) before working capital changes	**19.64**	**27.68**
	Working Capital changes:		
	Decrease/ (Increase) in trade receivables	49.97	(17.88)
	Decrease/ (Increase) in other current assets	(60.34)	(83.00)
	Decrease/ (Increase) in Other Financial Assets	2.41	-
	Increase/ (Decrease) in Trade & Other Payables	35.94	(6.80)
	Increase/ (Decrease) in other current liabilities	(26.68)	(7.96)
	Increase/ (Decrease) in provisions	49.67	1.78
	Increase/ (Decrease) in working capital	**50.97**	**(113.86)**
	Cash generated/(used) in operations	**70.61**	**(86.18)**
	Income tax (paid)/refund (Net)	(19.80)	(11.81)
	NET CASH GENERATED/(USED IN) OPERATING ACTIVITIES (A)	**50.81**	**(97.99)**
B	**Cash flow from investing activities**		
	Purchase of Property, Plant and Equipment	(0.85)	(16.47)
	Purchase/(sale) of Investments (net)	(91.34)	(16.81)
	Investment in Partnership Firm	(5.26)	-
	Interest Income	32.48	4.07
	(Loans Given)/Repayment of Loans (Net)	0.91	85.03
	Dividend received	0.30	-
	NET CASH GENERATED/(USED IN) INVESTING ACTIVITIES (B)	**(63.76)**	**55.82**
C	**Cash flow from financing activities**		-
	Repayment of borrowings	(4.00)	7.81
	Finance Cost	(0.36)	(0.32)
	NET CASH GENERATED/(USED IN) FINANCING ACTIVITIES (C)	(4.36)	7.48
D	**NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)**	(17.31)	(34.69)
E	Add: Cash and Cash Equivalents at the beginning of the year.	34.99	51.78
F	Cash and Cash Equivalents at the end of the period	**17.68**	**17.09**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS'7) -Statement of Cash Flows.

Date: 13.11.2026
Place: Kolkata

N.H. AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FIRM REGD. NO 327511E

For and on behalf of Board of Directors

MAHESH GUPTA
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Date: 2026.11.13 16:25:53 +05'30'

(Mahesh Gupta)
Managing Director
DIN: 01606647