



Date: 03.11.2022

To,
Bombay Stock Exchange Limited,
PJ Towers,
Dalal Street,
Mumbai, Maharashtra.

Scrip Code: 541196
CIN: L74140TG2005PLC045904

Sub:- Unaudited Financial Results (Standalone) for the Half Year ended on 30th September, 2022.

Dear Sir / Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board at its meeting held on 03th November, 2022 have approved and taken on record, inter alia, the unaudited standalone financials results of the Company for the Half Year ended on 30th September, 2022.

A copy of results along with Limited Review Report of the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (LODR) Regulations, 2015, is enclosed herewith.



The meeting of Board of Directors of the Company commenced at 6.30 PM IST on 03th November, 2022 and concluded at 08.15 PM IST (i.e. 8.00 AM CST and 09.45 AM CST on 03th November, 2022 respectively at Illinois)

Kindly acknowledge the same.

Thanking you
Yours sincerely
For Lex Nimble Solutions Limited

Yogiraj Hemant Atre
Company Secretary & Compliance Officer
ACS 67439



Lex Nimble Solutions Limited			
Registered Office : Q3, Module A-1, 10th Floor, Cyber Towers, Hitec City, Madhapur Hyderabad 500081			
CIN: L74140TG2005PLC045904			
Statement of Assets and Liabilities as at September 30, 2022			
In INR			
Particulars	Note	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	2	1,72,009	2,19,194
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Other intangible assets	3	57,994	79,959
(e) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans		-	-
(iv) Others	4	11,90,27,900	12,39,77,900
(f) Deferred tax Assets (net)	5	1,35,392	1,55,643
(g) Other non-current Assets		-	-
Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	6	33,71,200	14,38,526
(iii) Cash & Cash Equivalents	7	62,76,531	21,46,571
(iv) Bank Balances other than (iii) above		-	-
(v) Loans		-	-
(iv) Others (to be specified)	8	1,35,97,458	1,03,49,259
(c) Current Tax Assets	9	7,43,604	18,88,229
(d) Other Current Assets	10	34,24,374	32,34,007
Total Assets		14,68,06,462	14,34,89,287
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11	4,19,00,000	4,19,00,000
(b) Other Equity	12	9,80,36,202	9,48,40,341
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions	13	28,46,248	26,47,883
(c) Other non-current liabilities		-	-
(d) Deferred Tax Liability		-	-
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables	14	14,42,635	9,12,708
(iii) Other Financial Liabilities	15	55,013	4,77,385
(b) Other current liabilities	16	13,97,234	8,49,640
(c) Provisions		-	-
(d) Current Tax Liabilities	17	11,29,130	18,61,330
Total Equity and Liabilities		14,68,06,462	14,34,89,287
<p style="text-align: center;">For and on behalf of the board of Lex Nimble Solutions Limited</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  Praveen Chakravarthy Medikundam Chairperson & Director </div> <div style="text-align: center;">  </div> </div> <p>Date: 03.11.2022 (CST) Place: Illinois</p>			

Lex Nimble Solutions Limited					
Registered Office : Q3, Module A-1, 10th Floor, Cyber Towers, Hitec City, Madhapur Hyderabad 500081					
(CIN: L74140TG2005PLC045904)					
Statement Of Unaudited Stand Alone Results for the Half Year Ended 30th September 2022					
In INR					
Sl. No.	Particulars	Standalone			
		Half year ended			Year ended
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1	Revenue from operations				
	a) Net sales / Income from operations	1,90,87,589	2,35,92,883	2,17,61,304	4,53,54,187
	Total Revenue from operations (inclusive of excise duty)				
2	Other Income	38,05,038	43,58,507	35,11,596	78,70,103
	Total income (1+2)	2,28,92,627	2,79,51,390	2,52,72,900	5,32,24,290
3	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	c) Excise duty paid	-	-	-	-
	d) Employee benefits expense	1,08,36,465	1,17,37,062	1,35,65,898	2,53,02,959
	e) Depreciation and amortisation	69,150	2,02,625	1,87,372	3,89,997
	f) Finance costs	-	-	-	-
	g) Other expenditure	76,41,769	1,16,43,896	84,04,456	2,00,48,352
	Total Expenses	1,85,47,384	2,35,83,582	2,21,57,726	4,57,41,308
4	Profit before tax (1 + 2 - 3)	43,45,243	43,67,808	31,15,174	74,82,982
5	Tax Expense	11,49,381	11,32,094	7,45,447	18,77,541
	a) Current tax	11,29,130	10,29,044	8,32,286	18,61,330
	b) Deferred tax	20,251	1,03,050	(86,838)	16,212
6	Net profit for the period / year (4 - 5)	31,95,862	32,35,714	23,69,727	56,05,441
7	Other comprehensive income				
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income	-	-	-	-
8	Total Comprehensive income (6 + 7)	31,95,862	32,35,714	23,69,727	56,05,441
9	Earnings per equity share (face value Rs. 10/- each)				
	- Basic	0.76	0.77	0.57	1.34
	- Diluted	0.76	0.77	0.57	1.34

Notes:


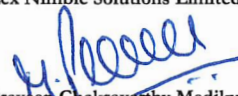
- The Un-Audited financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013("the Act") read with relevant rules issued thereunder ("IND AS") and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- The above financial results were reviewed and recommended by the Audit committee later by the Board of Directors of the company in their respective meetings held on 3rd November 2022 (CST). The Statutory auditors have carried a limited review of financial results.
- Figures for the previous period have been regrouped/ reclassified where ever necessary to conform to the current period's presentation
- The results for the half ended 30th September, 2022 are also available on the Bombay Stock Exchange website and on the Company's website

By Order of the Board of Directors
For Lex Nimble Solutions Limited


Praveen Chakravarthy Medikundam
Chairperson & Director
DIN: 02816167



Date: 03.11.2022 (CST)
Place: Illinois

Lex Nimble Solutions Limited CIN: L74140TG2005PLC045904 Cash Flow Statement For The Half Year Ended September 30, 2022	
Particulars	For the period ended September 30, 2022
A. Cash flow from operating activities	
Profit before income tax from	
Continuing operations	43,45,243
Discontinued operations	-
Net Profit/(Loss) before income tax	43,45,243
Adjustments for	
Add: Depreciation and amortisation expense	69,150
Add: Impairment of goodwill and other non-current assets	-
Less: Profit on sale of Asset	-
Less: Dividend and interest income classified as investing cash flows	(38,05,038)
Add: Excess provision for Income Tax	-
Add: Gratuity and Bonus Provision	1,98,365
Add: Net Foreign exchange differences (gain)/loss	2,73,234
	10,80,954
Change in operating assets and liabilities, net of effects from purchase of controlled entities and sale of subsidiary:	
Decrease in trade receivables	(19,32,674)
(Increase) in inventories	-
(Decrease) in trade payables	5,29,926
Decrease in other financial assets	(32,48,198)
(Increase) in other non-current financial assets	49,50,000
Decrease in other current assets	9,54,257
Increase/(decrease) in provisions	-
Increase (Decrease) in employee benefit obligations	-
Decrease in other current liabilities	5,47,594
Decrease in financial liabilities	(4,22,372)
Decrease in other non current liabilities	-
Cash generated from operations	24,59,487
Income taxes paid	(18,61,330)
Net cash inflow from operating activities	5,98,157
Cash flows from investing activities	
(Increase)/Decrease in Deposits	-
Sale of asset	-
Payments for property, plant and equipment	-
Payments for software development costs	-
Interest received	38,05,038
Net cash outflow from investing activities	38,05,038
Cash flows from financing activities	
Proceeds from issues of shares	-
Share issue costs	-
Repayment of borrowings	-
Finance lease payments	-
Transactions with non-controlling interests	-
Interest paid	-
Dividends paid to Company's share holders	-
Net cash inflow (outflow) from financing activities	-
Net increase (decrease) in cash and cash equivalents	44,03,195
Cash and cash equivalents at the beginning of the financial year	21,46,571
Effects of exchange rate changes on cash and cash equivalents	(2,73,234)
Cash and cash equivalents at end of the year	62,76,532
As per our report as on even date	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> For and on behalf of the board of Lex Nimble Solutions Limited  Praveen Chakravarthy Medikundam Chairperson & Director DIN: 02816167 </div> </div>	
Date: 03.11.2022 (CST) Place: Illinois	

Annexure-I Segmental Reporting :

Based on the "management approach" as defined in Ind AS 108, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented for each business segment. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual business segments, and are as set out in the significant accounting policies. Business segments of the company are :

1. Software Services
2. Consulting services

Segment Revenue and Expense:**Details regarding revenue and expenses attributable to each segment must be disclosed:**

Segment assets include all operating assets in respective segments comprising of net fixed assets and current assets, loans and advances etc. Assets relating to corporate and construction are included in unallocated segments. Segment liabilities include liabilities and provisions directly attributable to respective segment.

Segment Revenues and Results:

Amount in Rs for the half year ended September 30, 2022

	Software Services	Consulting Services	Total
Particulars	IT Development & Consulting	IT Staffing, Support Services/ Payroll and Accounting Services Quality Certification/ Consulting & Training	
Revenue			
Within India	-	-	8,46,000
Outside India	77,23,283	1,02,28,247	2,90,060
Total Segment Revenue	77,23,283	1,02,28,247	11,36,060
Expenses			
Within India	1,75,894	-	12,14,813
Outside India	67,19,937	91,51,476	4,11,736
Total Segment Expenses	68,95,831	91,51,476	16,26,549
Segment Results			
Within India	(1,75,894)	-	(3,68,813)
Outside India	10,03,346	10,76,771	(1,21,676)
Total Segment Results	827452.05	10,76,771	(4,90,489)
Unallocated Corporate Income and Expenses			
Interest Income	38,05,038		
Less: Unallocated Expenses	(8,73,524)		
Round Off Expenses/Reconciliation discrepancies	(5.09)		
Profit before tax	43,45,243		

Segment Assets and Liabilities

Amount in Rs for the half year ended September 30, 2022

	Software Services	Consulting Services	Total
Particulars	IT Development/ Consulting	IT Staffing, Support Services/Payroll and Accounting Services Quality Certification/ Consulting and Training	Total
Segment Assets :			
Assets	7,38,435	18,77,885	1,35,504
Unallocated assets			
Total Assets		18,77,885	14,68,06,462
Segment Liabilities :			
Liabilities		-	-
Unallocated liabilities			
Total Liabilities	-	-	14,68,06,462

[Handwritten Signature]



INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS


**TO THE BOARD OF DIRECTORS OF
LEX NIMBLE SOLUTIONS LIMITED**

We have reviewed the accompanying statement of unaudited financial results ("Results") of **LEX NIMBLE SOLUTIONS LIMITED** ("the Company") for the half year ended September 30, 2022 included in the accompanying Statement of Unaudited Standalone Financial Results ("the statement") being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing obligations and Disclosure Requirements), Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The results included in the statement, which is the responsibility of the company's Management and approval by the Board of Directors has been prepared in accordance with the recognition and management principles laid down in the interim accounting standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor" 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 have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India along with 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 as modified by the Circular No. CIR/CFD/FAC/62/2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

For M/s. RATHNAKAR & CO
Chartered Accountants,
FRN 022726S


S RATHNAKAR
Proprietor
M.NO. 212105



UDIN NO: 22212105BBWDTC9736

DATE: 03/11/2022
Place: Hyderabad