

Date: 10.11.2023

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, 2023.

Dear Sir / Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board at its meeting held on 10th November, 2023 have approved and taken on record, inter alia, the unaudited standalone financials results of the Company for the Half Year ended on 30th September, 2023.

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 10th November, 2023 and concluded at 07.45 PM IST (i.e. 8.00 AM CST and 09.15 AM CST on 10th November, 2023 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 CIN: L74140TG2005PLC045904

STATEMENTS OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30TH, 2023

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Amount in Rs.(in Lakhs)

	Amount in Rs.(in Lakhs)			
Particulars	As at September 30th, 2023 (Unaudited)	As at March 31st, 2023 (Audited)		
ASSETS	, ,			
Non-Current Assets				
(a) Property, Plant and Equipment	3.13	1.30		
(b) Capital Work-in-Progress	-	-		
(c) Investment Property	-	-		
(d) Other Intangible Assets	0.04	0.04		
(e) Financial Assets				
(i) Investments	-	-		
(ii) Loans	-	-		
(iii) Others	60.98	40.38		
(f) Deferred Tax Assets (Net)	1.48	2.11		
(g) Other Non-Current Assets	-	-		
Current Assets				
(a) Inventories	-	-		
(b) Financial Assets				
(i) Investments	-	-		
(ii) Trade Receivables	36.64	48.46		
(iii) Cash and Cash Equivalents				
(1) Cash in Hand	0.00	0.00		
(2) Balances with Bank	27.91	18.41		
(iv) Bank Balances Other Than (iii) Above	1,330.84	1,330.84		
(v) Loans	-	-		
(iv) Others	59.73	14.81		
(c) Current Tax Assets	11.32	27.01		
(d) Other Current Assets	28.45	35.87		
Total Assets	1,560.52	1,519.24		
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	419.00	419.00		
(b) Other Equity	1,071.31	1,029.54		
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-		
(ii) Trade Payables	-	-		
(iii) Other Financial Liabilities				
(b) Provisions	31.31	28.81		
(c) Other Non-Current Liabilities	-	-		
d) Deferred Tax Liability	-	-		
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	-	-		
(ii) Trade Payables				
Total Outstanding Dues Of Micro Enterprises And Small Enterprises	-	-		
Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small				
Enterprises	16.26	1.55		
(iii) Other Financial Liabilities	0.87	0.45		
(b) Other Current Liabilities	7.02	12.72		
(c) Provisions	-	-		
(d) Current Tax Liabilities	14.74	27.16		
Total Equity and Liabilities	1,560.52	1,519.24		

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For and on behalf of the Board of Lex Nimble Solutions Limited

Praveen Chakravarthy Medikundam Chairperson & Director DIN: 02816167

Place: Hyderabad Date: 10-11-2023

LEX NIMBLE SOLUTIONS LIMITED

CIN: L74140TG2005PLC045904

STATEMENT OF UNAUDITED STAND ALONE RESULTS OF HALF YEAR SEPTEMBER 30TH, 2023

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Amount in Rs.(in Lakhs)

				Half year anded Vees Ended	
Particulars	·			Year Ended March 31st, 2023	
1 articulars	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Income	(Chaaditea)	(Chaddica)	(Chaddiced)	(IIIIIII)	
i) Revenue From Operations	228.85	240.95	190.88	431.83	
ii) Other Income	49.03	33.88	38.05	71.93	
Total Income		274.83	228.93	503.76	
Expenses					
i) Employees' Benefit Expenses	120.44	116.01	108.36	224.37	
ii) Consultancy and Professional Charges	80.87	71.05	57.39	128.44	
iii) Depreciation and Amortization Expenses	0.49	1.47	0.69	2.16	
iv) Other Expenses	19.14	22.01	19.03	41.04	
Total Expenses	220.93	210.54	185.47	396.02	
Profit/(Loss) before exceptional items and tax	56.95	64.29	43.45	107.74	
Exceptional Items	-	=	-	=	
Prior Period Items	-	=	-	-	
Profit Before Tax	56.95	64.29	43.45	107.74	
Tax Expenses					
-Current Tax	14.54	15.87	11.29	27.16	
-Deferred Tax	0.63	(0.76)	0.20	(0.56	
Profit/(Loss) for the period from continuing operations	41.77	49.18	31.96	81.14	
Profit/(Loss) from discontinued operations	-	=	-	-	
Tax expense of discontinued operations	-	-	-	-	
Profit/(Loss) from discontinued operations after tax	-	-	-	-	
I Profit/(Loss) for the Period	41.77	49.18	31.96	81.14	
II Other Comprehensive Income:					
i) Items that will not be reclassified to profit or loss:					
-Remeasurements of the defined benefit plans	-	=	-	=	
-Equity Instruments through other comprehensive income	-	-	-	-	
-Income Tax relating to these items ii) Items that will be reclassified to profit or loss:	-	-	-	-	
-Debt Instruments through Other Comprehensive Income	-	-	-	-	
-The effective portion of gains and loss on hedging instruments in a cash flow hedge	-	-	-	-	
-Income Tax relating to these items	_	-	-	_	
Other Comprehensive Income	-	-	-	-	
Total Comprehensive Income for the period	41.77	49.18	31.96	81.14	
Earnings per equity share:					
(1) Basic	1.00	1.17	0.76	1.94	
(2) Diluted	1.00	1.17	0.76	1.94	
(3) Adjusted Basic	-			-	

For and on behalf of the Board of Lex Nimble Solutions Limited

Praveen Chakravarthy Medikundam Chairperson & Director

Place: Hyderabad Date: 10-11-2023

LEX NIMBLE SOLUTIONS LIMITED

CIN: L74140TG2005PLC045904

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2023

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Amount in Rs.(in Lakhs)

	Half year ended		Year Ended	
Particulars	September 30th, 2023	September 30th, 2022	March 31st, 2023	
	(Unaudited)	(Unaudited)	(Audited)	
A. Cash Flow From Operating Activities	,	,	, ,	
Profit Before Income Tax From				
Continuing Operations	56.95	43.45	107.74	
Net Profit/(Loss) Before Income Tax	56.95	43.45	107.74	
Adjustments For				
Depreciation And Amortisation Expense	0.49	0.69	2.16	
Dividend And Interest Income Classified As Investing Cash Flows	(49.03)	(38.05)	(71.93)	
Provision For Gratuity	2.50	1.98	(· · · · /	
Net Foreign Exchange Differences (Gain)/Loss	3.59	2.73	4.70	
(*** // ****	14.50	10.81	42.67	
Change In Operating Assets And Liabilities, Net Of Effects From Purchase Of Controlled Entities And Sale Of Subsidiary:	1.00	10101		
(Increase)/Decrease In Trade Receivables	11.81	(19.33)	(34.07)	
Increase (Decrease) In Trade Payables	14.71	5.30	(7.58)	
(Increase)/Decrease In Other Current Assets	23.12	9.54	(11.66)	
Increase (Decrease) In Other Current Liabilities	(5.50)	5.48	1.52	
Increase (Decrease) In Financial Liabilities	0.42	(4.22)	0.72	
(Increase)/Decrease In Other Financial Assets	0.12	(1.22)	0.72	
Cash Generated From Operations	59.06	7.58	(8.41)	
Income Taxes Paid	(27.16)	(18.61)	(18.61)	
Net Cash Inflow From Operating Activities	31.90	(11.04)	(27.02)	
Cash Flows From Investing Activities	31.70	(11.04)	(27.02)	
Increase In Fixed Deposits	(20.60)		709.30	
Payment For Gratuity Fund	(20.00)	-	707.50	
Proceeds From Sale of Asset	-	-		
Payments For Property, Plant and Equipment	(2.22)	-	(0.51)	
Payments For Software Development Costs	(2.32)	-	(0.51)	
Interest Received	-	-	170.71	
Net Cash Outflow From Investing Activities	4.11	55.07	160.61	
	(18.81)	55.07	869.41	
Cash Flows From Financing Activities				
Proceeds From Issues Of Shares	-	-	=	
Bonus Issue From Securities Premium	-	-	=	
Share Issue Costs				
Repayment Of Borrowings	-	-	-	
Finance Lease Payments	-	-	-	
Transactions With Non-Controlling Interests	-	-	-	
Interest Paid	-	-	-	
Net Cash Inflow (Outflow) From Financing Activities	-	-	-	
Net Increase (Decrease) In Cash And Cash Equivalents	13.09	44.03	842.39	
Cash And Cash Equivalents At The Beginning Of The Financial Year	1,349.26	21.47	511.57	
Effects Of Exchange Rate Changes On Cash And Cash Equivalents	(3.59)	(2.73)	(4.70)	
Miscellaneous Income/ Prior Period Items/Round Off Adjustments	-	-		
Cash And Cash Equivalents At End Of The Year	1,358.75	62.77	1,349.26	

For and on behalf of the Board of Lex Nimble Solutions Limited

Praveen Chakravarthy Medikundam Chairperson & Director DIN: 02816167

Place: Hyderabad Date: 10-11-2023

Segement Report of Lex Nimble Solutions Ltd for the F.Y 2023-24

Segment Revenue and Results

Amount in Lakhs for the half year ended September 30, 2023

	Software Services Consulting Services 1			
	Software Services	Consulting Services		Total
Particulars	IT Development & Consulting	IT Staffing, Support Services/ Payroll and Accounting Services	Quality Certification/ Consulting & Training	Total
Revenue				
Within India	0.00	0.00	0.00	0.00
Outside India	75.01	152.61	1.22	228.85
Total Segment Revenue	75.01	152.61	1.22	228.85
Expenses				
Within India	0.00	0.00	13.34	13.34
Outside India	64.24	128.62	2.33	195.18
Total Segment Expenses	64.24	128.62	15.67	208.53
Segment Results				
Within India	0.00	0.00	-13.34	-13.34
Outside India	10.77	23.99	-1.11	33.66
Total Segment Results	10.77	23.99	-14.45	20.32
Unallocated Corporate Income and Expenses				
Interest Income	49.03			
Other Income	0.00			
Less: Unallocated Expenses	-12.40			
Round Off Expneses/Reconcliation				
discrepancies	0.00			
Proft before tax	56.95			

Segment Assets and Liabilities

Amount in Lakhs for the half year ended September 30, 2023

	Software Services	Consulting Services		Total
Particulars	IT development/Cons ulting	IT staffing, Support Services/Payroll and accounting Services	Quality Certification/co nsulting and Training	Total
Segment Assets :				
Assets	11.36	25.70	0.00	37.06
Unearned Revenue	0.00	0.00	0.00	-6.55
Unallocated assets	0.00	0.00	0.00	1530.01
Total Assets	11.36	25.70	0.00	1560.52
Segment Liabilities :				
Liabilities	0.00	0.00	0.00	0.00
Unallocated liabilities	0.00	0.00	0.00	1560.52
Total Liabilities	0.00	0.00	0.00	1560.52





akasam & associates chartered accountants



Limited Review Report on unaudited standalone financial results of LEX NIMBLE SOLUTIONS LIMITED for the half year ended September 30, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to The Board of Directors of LEX NIMBLE SOLUTIONS LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of LEX NIMBLE SOLUTIONS LIMITED ("the Company"), for the half year ended on September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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 Standards on Auditing and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 akasam & associates

Chartered Accountants

ICAI Firm Registration Number: 005832S

& as

Hyderabac

S Ravi Kumar

Partner

Membership number: 028881

Place: Hyderabad

Date: November 10, 2023

UDIN: 23028881BGURUJ8088