



LCC[®] Infotech Limited

Date : 14TH November 2024

Enriching Lives 

To

Corporate Relationship
Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

National Stock Exchange of
India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051
Scrip Code: LCCINFOTEC

Script Code: 532019

Subject: Outcome of the Board meeting held on November 14th, 2024 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of LCC Infotech Limited ("the Company") at their meeting held on 14th November, 2024, inter-alia transacted the following items of business:

1. Considered and approved Un-Audited Standalone Financial Results of the Company for the quarter and half year ended on 30th September 2024 and took on record the Limited Review Report given by Statutory Auditor of the Company in this behalf.
2. Considered and approved Un-Audited Consolidated Financial Results of the Company for the quarter and half year ended 30th September 2024 and took on record the Limited Review Report given by Statutory Auditor of the Company in this behalf.

The Board Meeting started at 2:00 P.M and concluded at 3 P.M. Kindly take the same on your records.

Thanking you,
For LCC Infotech Limited

SIDHARTH
LAKHOTIA
Sidharth Lakhotia
WTD & CEO
DIN:00057511

Digitally signed by
SIDHARTH
LAKHOTIA
Date: 2024.11.14
14:59:07 +05'30'

Date:

Ref:

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF UNAUDITED STANDALONE FINANCIAL RESULTS

To

The Board Of Directors of

LCC Infotech Limited


1. We have reviewed the accompanying statement of unaudited standalone financial results of LCC Infotech Limited ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The 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 and in compliance with Regulation 33 of the Listing Regulations. 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 audit conducted in accordance with 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 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



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applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Budhia & Co.
Chartered Accountant


Manoj Kumar Budhia
Proprietor
FRN: 320163E
Membership Number: 055197
Peer Review Certificate No- 016874
Date: 14th November 2024
UDIN: 24055197BKSPNI8674
Place: Kolkata



UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2024

(Rs. in Lakhs)

Sl. No	Particulars	STANDALONE					
		Quarter			Half Year ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Income						
a	Revenue from Operations	0.86	0.64	51.52	1.50	58.89	176.32
b	Other Income	-	3.36	6.74	3.36	8.20	121.80
II	Total (a+b)	0.86	4.00	58.26	4.86	67.09	298.12
III	Expenses						
	a) Cost of materials consumed						
	b) Purchase of Stock-in-Trade / Inventory						
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade		-			-	10.75
	d) Employee benefits expense	15.49	13.75	5.75	29.24	10.09	19.23
	e) Finance Cost	0.61	0.64	0.73	1.25	1.48	2.85
	f) Depreciation and amortisation expense	0.27	0.25	1.24	0.52	2.48	4.32
	g) Other Expenses	30.25	16.74	30.24	46.99	69.56	315.65
IV	Total Expenditure	46.62	31.38	37.95	78.00	83.61	352.80
V	Profit/(Loss) before exceptional items and tax (I-IV)	(45.76)	(27.38)	20.31	(73.14)	(16.52)	(54.68)
VI	Exceptional Items	-		1,748.59	-	1,748.59	(5,277.76)
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	(45.76)	(27.38)	(1,728.28)	(73.14)	(1,765.11)	(5,332.44)
VIII	Tax Expense - Current - Deferred Tax Total Tax expenses						
IX	Net Profit/Loss for the period (VII-VIII)	(45.76)	(27.38)	(1,728.28)	(73.14)	(1,765.11)	(5,332.44)
X	Other Comprehensive Income Items that will not be reclassified to profit or loss Total Comprehensive income Net of tax						
XI	Total Comprehensive income for the period (IX+X)	(45.76)	(27.38)	(1,728.28)	(73.14)	(1,765.11)	(5,332.44)
XVI	Paid-up Equity Share Capital (Face Value Rs.2/- per share)	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87
XVII	Earnings Per Share (EPS) (Rs.)						
	a) Basic	(0.0361)	(0.0216)	(1.3652)	(0.0578)	(1.3943)	(4.2123)
	b) Diluted	(0.0361)	(0.0216)	(1.3652)	(0.0578)	(1.3943)	(4.2123)

LCC INFOTECH LIMITED


DIRECTOR

Note

1) This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2) The Ind AS Compliant financial results pertaining to quarter ended September 30, 2024 has been subject to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14.11.2024 at Kolkata, Limited review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.

4) The Company operates in one reportable business segments.

5) The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

Place : Kolkata
Date: 14.11.2024

By Order of the Board
For LCC Infotech Limited
LCC INFOTECH LIMITED


DIRECTOR

Sidharth Lakhota
Director
DIN: 00057511

Standalone Statement of Assets and Liabilities as on september 30th 2024

(Rs. in Lacs)

	As at September, 2024 (Unaudited)	As at March 31, 2024 (Audited)
ASSETS		
Non-current assets		
a) Property, plant and equipment	36.56	38.27
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets		
i) Investments	184.18	236.58
ii) Loans	33.70	35.80
iii) Other Financial Assets		
g) Deferred tax assets (Net)		
h) Other non-current assets	44.78	43.99
	299.22	354.64
Current assets		
a) Inventories	0.00	0.00
b) Financial assets		
i) Investment		
ii) Trade receivables	391.33	397.95
iii) Cash and Cash equivalents	5.49	2.96
iv) Loans		
v) Other Financial Assets	-	-
c) Current tax asset (Net)		
d) Other current assets	20.02	32.72
	416.84	433.63
Total Assets	716.06	788.27
EQUITY AND LIABILITIES		
a) Equity Share capital	2531.87	2531.87
b) Other equity	(2,322.11)	(2,248.97)
	209.76	282.90
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	19.06	22.13
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	-	-
	19.06	22.13
Current liabilities		
a) Financial liabilities		
i) Borrowings	272.03	270.77
ii) Trade payables	84.38	91.20
iii) Other financial liabilities	129.65	120.79
b) Other current liabilities	1.18	0.48
c) Provisions		
	487.24	483.24
Total Equity and liabilities	716.06	788.27

LCC INFOTECH LIMITED


DIRECTOR

Standalone Cash Flow Statement as on September 30th 2024

Particulars	Note	Rs. in lacs	
		Year ended Sep 30th , 2024 (Unaudited)	Year ended March 31, 2024 (Audited)
A. Operating Activities			
Profit/ (Loss) before tax		(73.14)	(5,332.44)
Adjustments to reconcile profit/(loss) before tax to net cash flows:			
Exceptional Items		-	5,277.76
Depreciation and amortisation expense	3	0.52	4.32
Finance costs		1.25	2.85
Operating cash flows before working capital changes		(71.37)	(47.51)
Working capital adjustments:			
Decrease / (Increase) in Trade receivables		6.62	(149.19)
Decrease / (Increase) in Inventories		-	10.75
Decrease / (Increase) in Other financial assets		11.91	88.49
Increase / (Decrease) in trade payables		(6.82)	(11.34)
Increase / (Decrease) in Other Current Liabilities		9.56	(9.06)
Increase / (Decrease) in provisions		-	98.48
(Increase) / Decrease in Loans & Advances		2.10	4.84
Cash used in operations		(48.00)	(14.54)
Income tax paid (net of refund)		-	-
Net cash used in Operating Activities	a	(48.00)	(14.54)
B. Investing Activities			
Purchase of property, plant and equipment, capital work in progress & intangible assets (including capital advances)			-
Proceeds from sale of Property, Plant & Equipments		1.19	138.55
(Increase)/Decrease in Investments		52.40	(50.00)
Investment in fixed bank deposits		-	6.00
Proceeds from fixed bank deposits		-	(6.00)
Net cash flows from Investing Activities	b	53.59	88.55
C. Financing Activities			
Proceeds from borrowings		1.26	-
Repayment of borrowings		(3.07)	(113.02)
Interest paid		(1.25)	(2.85)
Net cash flows from / (used in) Financing Activities	c	(3.06)	(115.87)
Net Increase / (decrease) in cash and cash equivalents	a+b+c	2.53	(41.86)
Cash and Cash Equivalents at the beginning of the year		2.96	44.82
Cash and Cash Equivalents at the end of the year		5.49	2.96

LCC INFOTECH LIMITED


DIRECTOR

Date:

Ref:

Independent Limited Review Report on unaudited consolidated financial results of LCC INFOTECH LIMITED for the quarter and half year ended 30th September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of
LCC INFOTECH LIMITED

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of LCC Infotech Limited ("the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of the net loss of its associate for the quarter and half year ended 30th September 2024 ("the Statement"), being submitted by the Parent 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 Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 audit conducted in accordance with 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I to the Statement.
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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement also includes the Group's share of net loss after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil, for the quarter ended 30th June 2024, as considered in the unaudited consolidated financial results, in respect of an associate, based on its interim financial information which has not been reviewed. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of this matter.

For Budhia & Co
Chartered Accountant



M. K. Budhia
Manoj Kumar Budhia
Proprietor
FRN: 320163E
Membership Number: 055197
Peer Review Certificate No- 016874
Date: 14th November 2024
UDIN: 24055197BKSPNJ7834
Place: Kolkata

LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
Regd. Office : P-16, C.I.T. Road, Kolkata - 700014
Tel : 033 23570048

Website : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2024

(Rs. In Lakhs)

Sl. No	Particulars	Consolidated					
		Quarter			Half Year ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Income						
a	Revenue from Operations	0.86	0.64	51.52	1.50	58.89	176.32
b	Other Income	-	3.36	6.74	3.36	8.20	121.80
II	Total (a+b)	0.86	4.00	58.26	4.86	67.09	298.12
III	Expenses						
	a) Cost of materials consumed						10.75
	b) Purchase of Stock-in-Trade / Inventory						19.23
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade						19.23
	d) Employee benefits expense	15.49	13.75	5.75	29.24	10.09	19.23
	e) Finance Cost	0.61	0.64	0.73	1.25	1.48	2.85
	f) Depreciation and amortisation expense	0.27	0.25	1.24	0.52	2.48	4.32
	g) Other Expenses	33.13	16.74	30.24	49.87	69.56	315.87
IV	Total Expenditure	49.50	31.38	37.95	80.88	83.60	353.02
V	Profit/(Loss) before exceptional items and tax (I-IV)	(48.64)	(27.38)	20.31	(76.02)	(16.51)	(54.90)
VI	Exceptional Items	60.42		1,748.59	60.42	1,748.59	(5,277.76)
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	(109.06)	(27.38)	(1,728.28)	(136.44)	(1,765.10)	(5,332.66)
VIII	Tax Expense - Current - Deferred Tax Total Tax expenses						
IX	Net Profit/Loss for the period (VII-VIII)	(109.06)	(27.38)	(1,728.28)	(136.44)	(1,765.10)	(5,332.66)
X	Other Comprehensive Income Items that will not be reclassified to profit or loss Total Comprehensive income Net of tax						
XI	Total Comprehensive income for the period (IX+X)	(109.06)	(27.38)	(1,728.28)	(136.44)	(1,765.10)	(5,332.66)
XVI	Paid-up Equity Share Capital (Face Value Rs.2/- per share)	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87
XVII	Earnings Per Share (EPS) (Rs.)	(0.0861)	(0.0216)	(1.3652)	(0.1078)	(1.3943)	(4.2124)
	a) Basic						
	b) Diluted	(0.0861)	(0.0216)	(1.3652)	(0.1078)	(1.3943)	(4.2124)

LCC INFOTECH LIMITED


DIRECTOR

Note

1) This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2) The Ind AS Compliant financial results pertaining to quarter ended September 30, 2024 has been subject to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14.11.2024 at Kolkata, Limited review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.

4) The Company operates in one reportable business segments.

5) Old Loan and advance by subsidiary company to other corporates is irrecoverable and hence

6) The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

By Order of the Board
For LCC Infotech Limited

LCC INFOTECH LIMITED

Place : Kolkata
Date: 14.11.2024


Sidharth Lakhotia
Director
DIN: 00057511

Consolidated Statement of Assets and Liabilities as on September 30th 2024

(Rs. in Lacs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
ASSETS		
Non-current assets		
a) Property, plant and equipment	36.56	38.27
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets		
i) Investments	0.00	52.40
ii) Loans	33.70	96.22
iii) Other Financial Assets		
g) Deferred tax assets (Net)		
h) Other non-current assets	44.78	43.99
	115.04	230.88
Current assets		
a) Inventories	0.00	0.00
b) Financial assets		
i) Investment		
ii) Trade receivables	391.33	397.95
iii) Cash and Cash equivalents	5.49	2.96
iv) Loans		
v) Other Financial Assets	-	-
c) Current tax asset (Net)		
d) Other current assets	20.02	32.72
	416.84	433.63
Total Assets	531.88	664.51
EQUITY AND LIABILITIES		
a) Equity Share capital	2531.87	2531.87
b) Other equity	(2,421.59)	(2,285.15)
Minority Interest	0.02	0.02
	110.30	246.74
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	19.06	22.13
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	-	-
	19.06	22.13
Current liabilities		
a) Financial liabilities		
i) Borrowings	187.26	183.12
ii) Trade payables	84.43	91.25
iii) Other financial liabilities	129.65	120.79
b) Other current liabilities	1.18	0.48
c) Provisions		
	402.52	395.64
Total Equity and liabilities	531.88	664.51

LCC INFOTECH LIMITED


DIRECTOR

Consolidated Cash Flow Statement as on September 30th 2024

Particulars	Rs. in lacs	
	Year ended Sept 30, 2024 (Unaudited)	Year ended March 31, 2024 (Audited)
A. Operating Activities		
Profit/ (Loss) before tax	(136.44)	(5,332.66)
Adjustments to reconcile profit/(loss) before tax to net cash flows:		
Exceptional Items	60.42	5,277.76
Depreciation and amortisation expense	0.52	4.32
Finance costs	1.25	2.85
Operating cash flows before working capital changes	(74.25)	(47.73)
Working capital adjustments:		
Decrease / (Increase) in Trade receivables	6.62	(149.19)
Decrease / (Increase) in Inventories	-	10.75
Decrease / (Increase) in Other financial assets	11.91	88.49
Increase / (Decrease) in trade payables	(6.82)	(11.32)
Increase / (Decrease) in Other Current Liabilities	9.56	(9.06)
Increase / (Decrease) in provisions	-	98.48
(Increase) / Decrease in Loans & Advances	2.10	5.04
Cash used in operations	(50.88)	(14.54)
Income tax paid (net of refund)	-	-
Net cash used in Operating Activities	(50.88)	(14.54)
B. Investing Activities		
Purchase of property, plant and equipment, capital work in progress & intangible assets (including capital advances)		-
Proceeds from sale of Property, Plant & Equipments	1.19	138.55
(Increase)/Decrease in Investments	52.40	(50.00)
Investment in fixed bank deposits	-	6.00
Proceeds from fixed bank deposits	-	(6.00)
Net cash flows from Investing Activities	53.59	88.55
C. Financing Activities		
Proceeds from borrowings	4.14	-
Repayment of borrowings	(3.07)	(113.02)
Interest paid	(1.25)	(2.85)
Net cash flows from / (used in) Financing Activities	(0.18)	(115.87)
Net Increase / (decrease) in cash and cash equivalents	2.53	(41.86)
Cash and Cash Equivalents at the beginning of the year	2.96	44.82
Cash and Cash Equivalents at the end of the year (refer note 13)	5.49	2.96

LCC INFOTECH LIMITED


DIRECTOR