

Date: 9TH November 2023



LCC® Infotech Limited

Enriching Lives 

To
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

CC: National Stock Exchange of India
Limited
Listing Department,
5th Floor Exchange Plaza,
Bandra Kurla Complex

Scrip Code: 532019

Scrip Code: LCCINFOTEC

Sub: Outcome of meeting of meeting of board of directors of the company held today i.e.09.11.2023 at corporate office of the company and submission of Un-Audited financial result.


Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (LODR) Regulations 2015, we enclosed and forward herewith the Standalone and Consolidated Un-Audited financial result of the company for the Qtr. and Year to date as on 30.09.2023 which has been approved and taken on record at the board meeting held on 09.11.2023 along with Limited Review Report.

The meeting commenced at 12 PM and concluded at 1 PM

Thanking you

For LCC Infotech Limited

 Digitally signed
by SIDHARTH
LAKHOTIA
Date: 2023.11.09
13:22:46 +05'30'

Sidharth Lakhotia
Director
DIN: 00057511

Regd. Office : P-16, C.I.T. Road, Kolkata - 700014, Phone : 033 4065 5104/05, CIN : L72200WB1985PLC073196

Corporate Office : 2/5A, Sarat Bose Road, 'Sukhsagar Estate' Kolkata - 700020, Phone : 033 3544 1401

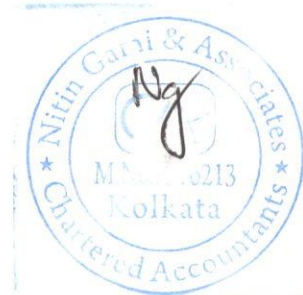
E-mail : corporate@lccinfotech.co.in URL : www.lccinfotech.in



Limited Review Report on unaudited standalone financial results of LCC INFOTECH LIMITED for the quarter ended 30 September 2023 and year-to-date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 ended 30 September 2023 and year-to-date results for the period from 01 April 2023 to 30 September 2023 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the 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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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 NITIN GAMI & ASSOCIATES
Chartered Accountant

Nitin Gami

CA Nitin Gami
(Proprietor)
M.No- 316213
FRN: 332567E
UDIN: 23316213BGV6XM1690
Date: 9th September 2023



LCC INFOTECH LIMITED

CIN : L72200WB1985PLC073196

Regd. Office : P-16, C.I.T. Road, Kolkata - 700001

Tel : 033 35445139 Fax: 033 24852932

Web site : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2023

(Rs. In Lakhs)

| Sl. No | Particulars | STANDALONE | | | | | |
|--------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter | | | Half Year ended | | Year Ended |
| | | 30.09.2023 (Unaudited) | 30.06.2023 (Unaudited) | 30.09.2022 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2022 (Unaudited) | 31.03.2023 (Audited) |
| I | Income | | | | | | |
| a | Revenue from Operations | 51.52 | 7.37 | 0.30 | 58.89 | 46.11 | 159.70 |
| b | Other Income | 6.74 | 1.46 | 3.28 | 8.20 | 4.55 | 11.42 |
| II | Total (a+b) | 58.26 | 8.83 | 3.58 | 67.09 | 50.66 | 171.12 |
| 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 | | - | - | - | - | - |
| | d) Employee benefits expense | 5.75 | 4.34 | 3.59 | 10.09 | 7.18 | 14.37 |
| | e) Finance Cost | 0.73 | 0.75 | 0.83 | 1.48 | 1.69 | 3.28 |
| | f) Depreciation and amortisation expense | 1.24 | 1.24 | 1.24 | 2.48 | 2.48 | 4.98 |
| | g) Other Expenses | 30.24 | 39.32 | 45.51 | 69.56 | 97.55 | 212.57 |
| IV | Total Expenditure | 37.95 | 45.65 | 51.17 | 83.60 | 108.90 | 235.20 |
| V | Profit/(Loss) before exceptional items and tax (I-IV) | 20.31 | (36.82) | (47.59) | (16.51) | (58.24) | (64.08) |
| VI | Exceptional Items | 2,020.06 | | - | 2,020.06 | - | - |
| VII | Profit/(loss) after Exceptional Items before Tax (V-VI) | (1,999.75) | (36.82) | (47.59) | (2,036.57) | (58.24) | (64.08) |
| VIII | Tax Expense - Current - Deferred Tax Total Tax expenses | | | | | | |
| IX | Net Profit/Loss for the period (VII-VIII) | (1,999.75) | (36.82) | (47.59) | (2,036.57) | (58.24) | (64.08) |
| 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) | (1,999.75) | (36.82) | (47.59) | (2,036.57) | (58.24) | (64.08) |
| 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 | (1.5797) | (0.0291) | (0.0376) | (1.6088) | (0.0460) | (0.0506) |
| | b) Diluted | (1.5797) | (0.0291) | (0.0376) | (1.6088) | (0.0460) | (0.0506) |



LCC INFOTECH LIMITED

Whole Time 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, 2023 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 09.11.2023 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.) As per order of Hon'ble NCLT, Kolkata Bench, vide its order dated September 15, 2023, the recovery of loan hopelessly barred by the law of limitation and dismissed by NCLT and hence the same is written off as exceptional items from the books of account.

5) Exceptional item also include investment in unquoted shares of Rs. 271.47 lakhs in the unlisted companies which has been struck off as per ROC record, now written off.

6) The Company operates in one reportable business segments.

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

Place : Kolkata
Date: 09.11.2023



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


Whole Time Director
Sanjiv Lakhotia
Whole Time Director
DIN: 00057511

LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
 Regd. Office : P-16, C.I.T. Road, Kolkata - 700001
 Tel : 033 35445139 Fax: 033 24852932
 Web site : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in

Standalone Statement of Assets and Liabilities

| | (Rs. in Lacs) | |
|-------------------------------------|---------------------|----------------------|
| Particulars | As at Sept 30, 2023 | As at March 31, 2023 |
| ASSETS | | |
| Non-current assets | | |
| a) Property, plant and equipment | 178.66 | 181.14 |
| b) Capital work-in-progress | | |
| c) Investment property | | |
| d) Other Intangible assets | | |
| e) Financial assets | | |
| i) Investments | 1661.70 | 1933.17 |
| ii) Loans | 133.97 | 1885.14 |
| iii) Other Financial Assets | | |
| g) Deferred tax assets (Net) | | |
| h) Other non-current assets | 46.70 | 44.80 |
| | 2,021.03 | 4,044.25 |
| Current assets | | |
| a) Inventories | 10.75 | 10.75 |
| b) Financial assets | | |
| i) Investment | | |
| ii) Trade receivables | 1990.14 | 1942.92 |
| iii) Cash and Cash equivalents | 25.53 | 44.82 |
| iv) Loans | | |
| v) Other Financial Assets | | |
| c) Current tax asset (Net) | - | - |
| d) Other current assets | 85.48 | 120.40 |
| | 2,111.90 | 2,118.89 |
| Total Assets | 4,132.93 | 6,163.14 |
| EQUITY AND LIABILITIES | | |
| a) Equity Share capital | 2531.87 | 2531.87 |
| b) Other equity | 1046.90 | 3083.47 |
| | 3,578.77 | 5,615.34 |
| LIABILITIES | | |
| Non-current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 27.36 | 27.36 |
| ii) Other Financial Liability | | |
| b) Deferred tax liabilities (Net) | - | - |
| c) Other non-current liabilities | - | - |
| d) Provisions | - | - |
| | 27.36 | 27.36 |
| Current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 302.95 | 287.57 |
| ii) Trade payables | 87.31 | 102.54 |
| iii) Other financial liabilities | 136.09 | 129.79 |
| b) Other current liabilities | 0.44 | 0.54 |
| c) Provisions | | |
| | 526.80 | 520.44 |
| Total Equity and liabilities | 4,132.93 | 6,163.14 |

Place : Kolkata
 Date: 09.11.2023



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


Sidharth Lakhota
 Whole Time Director
 DIN: 00057511

LCC INFOTECH LIMITED

CIN : L72200WB1985PLC073196

Regd. Office : P-16, C.I.T. Road, Kolkata - 700001

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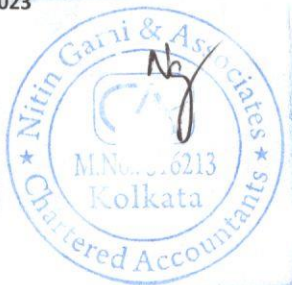
Standalone Cash Flow Statement for the year ended September 30, 2023

| Particulars | Note | Rs. in lacs | |
|---|--------------|---------------------|-----------------------|
| | | As at 30th Sep 2023 | As at 31st March 2023 |
| A. Operating Activities | | | |
| Profit/ (Loss) before tax | | (2,036.57) | (64.08) |
| Adjustments to reconcile profit/(loss) before tax to net cash flows: | | | |
| Depreciation and amortisation expense | | 2.48 | 4.98 |
| Bad Debt | | - | - |
| Finance costs | | 1.48 | 3.28 |
| Operating cash flows before working capital changes | | (2,032.61) | (55.82) |
| Working capital adjustments: | | | |
| Decrease / (Increase) in Trade receivables | | (47.22) | 21.04 |
| Decrease / (Increase) in Inventories | | - | - |
| Decrease / (Increase) in financial assets | | 271.47 | - |
| Decrease / (Increase) in Other financial assets | | 33.02 | 0.97 |
| Increase / (Decrease) in trade payables | | (15.23) | 7.00 |
| Increase / (Decrease) in Other Current Liabilities | | 6.21 | 9.81 |
| (Increase) / Decrease in Loans & Advances | | 1,751.17 | 16.23 |
| Cash used in operations | | (33.19) | (0.77) |
| Income tax paid (net of refund) | | - | - |
| Net cash used in Operating Activities | a | (33.19) | (0.77) |
| B. Investing Activities | | | |
| Purchase of property, plant and equipment, capital work in progress & intangible assets (including capital advances) | | - | - |
| Investment in fixed bank deposits | | - | - |
| Proceeds from fixed bank deposits | | - | - |
| Net cash flows from Investing Activities | b | - | - |
| C. Financing Activities | | | |
| Proceeds from borrowings | | 15.38 | 30.63 |
| Repayment of borrowings | | - | (4.33) |
| Interest paid | | (1.48) | (3.28) |
| Net cash flows from / (used in) Financing Activities | c | 13.90 | 23.02 |
| Net Increase / (decrease) in cash and cash equivalents | a+b+c | (19.29) | 22.25 |
| Cash and Cash Equivalents at the beginning of the year | | 44.82 | 22.57 |
| Cash and Cash Equivalents at the end of the year (refer note 13) | | 25.53 | 44.82 |
| Explanation: | | | |
| 1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows" | | | |
| 2. Components of Cash & Cash Equivalents (Refer Note 9): | | | |
| Balances with banks : | | | |
| In Current Accounts | | 25.50 | 43.86 |
| Cash on Hand | | 0.03 | 0.96 |
| Total | | 25.53 | 44.82 |

The accompanying notes are an integral part of the financial statements
In terms of our report attached on the even date

Place : Kolkata

Date : 09/11/2023



For and on behalf of the Board of Directors

LCC InfoTech Limited

LCC INFOTECH LIMITED

Sidharth Lakhota
Whole Time Director

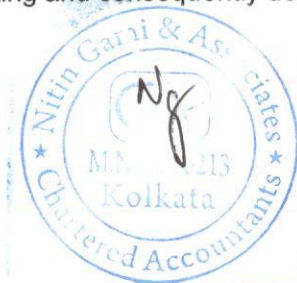
DIN : 00057511



Limited Review Report on unaudited consolidated financial results of LCC INFOTECH LIMITED for the quarter ended 30 September 2023 and year-to-date results for the period from 1 April 2023 to 30 September 2023 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 ended 30 September 2023 and year-to-date results for the period from 1 April 2023 to 30 September 2023 ('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 30 September 2023 and for the period from 1 April 2023 to 30 September 2023 respectively, 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 NITIN GAMI & ASSOCIATES

Chartered Accountant

Nitin Gami

CA Nitin Gami

(Proprietor)

M.No- 316213

FRN: 332567E

UDIN: 23316213BgvGxN1073

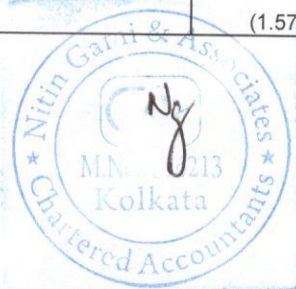
Date: 9th September 2023



LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
Regd. Office : P-16, C.I.T. Road, Kolkata - 700001
Tel : 033 40033636/37 Fax: 033 24852932
Web site : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2023

(Rs. In Lakhs)

| Sl. No | Particulars | CONSOLIDATED | | | | | |
|--------|---|-------------------|----------------|----------------|-------------------|----------------|----------------|
| | | Quarter | | | Half Year ended | | Year Ended |
| | | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2022 | 30.09.2022 | 31.03.2023 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Income | | | | | | |
| a | Revenue from Operations | 51.52 | 7.37 | 0.30 | 58.89 | 46.11 | 159.70 |
| b | Other Income | 6.74 | 1.46 | 3.28 | 8.20 | 4.55 | 11.42 |
| II | Total (a+b) | 58.26 | 8.83 | 3.58 | 67.09 | 50.66 | 171.12 |
| III | Expenses | | | | | | |
| | a) Cost of materials consumed | - | - | - | - | - | - |
| | b) Purchase of Stock-in-Trade / Inventory progress & stock-in-trade | - | - | - | - | - | - |
| | d) Employee benefits expense | 5.75 | 4.34 | 3.59 | 10.09 | 7.18 | 14.37 |
| | e) Finance Cost | 0.73 | 0.75 | 0.83 | 1.48 | 1.69 | 3.28 |
| | f) Depreciation and amortisation expense | 1.24 | 1.24 | 1.24 | 2.48 | 2.48 | 4.98 |
| | g) Other Expenses | 30.24 | 39.32 | 45.51 | 69.56 | 97.55 | 212.78 |
| IV | Total Expenditure | 37.95 | 45.65 | 51.17 | 83.60 | 108.90 | 235.41 |
| V | Profit/(Loss) before exceptional items and tax (I-IV) | 20.31 | (36.82) | (47.59) | (16.51) | (58.24) | (64.29) |
| VI | Exceptional Items | 2,020.06 | - | - | 2,020.06 | - | - |
| VII | VI) | (1,999.75) | (36.82) | (47.59) | (2,036.57) | (58.24) | (64.29) |
| VIII | Tax Expense - Current - Deferred Tax Total Tax expenses | | | | | | |
| IX | Net Profit/Loss for the period (VII-VIII) | (1,999.75) | (36.82) | (47.59) | (2,036.57) | (58.24) | (64.29) |
| 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) | (1,999.75) | (36.82) | (47.59) | (2,036.57) | (58.24) | (64.29) |
| 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 | (1.5797) | (0.0291) | (0.0376) | (1.6088) | (0.0460) | (0.0508) |
| | b) Diluted | (1.5797) | (0.0291) | (0.0376) | (1.6088) | (0.0460) | (0.0508) |



LCC INFOTECH LIMITED

Whole Time 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, 2023 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 14.11.2023 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.)As per order of Hon'ble NCLT, Kolkata Bench, vide its order dated September 15, 2023, the recovery of loan hopelessly barred by the law of limitation and dismissed by NCLT and hence the same is writeoff as exceptional items from the books of account.
- 5) The Company operates in one reportable business segments.
- 6) Exceptional item also include investment in unquoted shares of Rs. 271.47 lakhs in the unlisted companies which has been strik off as per ROC record, now writtenoff.
- 7) The pevious period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

Place : Kolkata
Date: 09/1102023



By Order of the Board
For LCC Infotech Limited

LCC INFOTECH LIMITED


Sidharth Lakhotia
Whole Time Director
DIN: 00057511

LCC INFOTECH LIMITED

CIN : L72200WB1985PLC073196

Regd. Office : P-16, C.I.T. Road, Kolkata - 700001

Tel : 033 35445139 Fax: 033 24852932

Web site : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in

Consolidated Statement of Assets and Liabilities

(Rs. in Lacs)

| Particulars | As at Sept 30, 2023 | As at March 31, 2023 |
|-------------------------------------|---------------------|----------------------|
| ASSETS | | |
| Non-current assets | | |
| a) Property, plant and equipment | 178.66 | 181.14 |
| b) Capital work-in-progress | | |
| c) Investment property | | |
| d) Other Intangible assets | | |
| e) Financial assets | | |
| i) Investments | 1477.52 | 1748.99 |
| ii) Loans | 282.53 | 2033.70 |
| iii) Other Financial Assets | | |
| g) Deferred tax assets (Net) | | |
| h) Other non-current assets | 46.70 | 44.80 |
| | 1,985.41 | 4,008.63 |
| Current assets | | |
| a) Inventories | 10.75 | 10.75 |
| b) Financial assets | | |
| i) Investment | | |
| ii) Trade receivables | 1990.14 | 1942.92 |
| iii) Cash and Cash equivalents | 25.53 | 44.82 |
| iv) Loans | | |
| v) Other Financial Assets | | |
| c) Current tax asset (Net) | - | - |
| d) Other current assets | 85.48 | 120.40 |
| | 2,111.90 | 2,118.89 |
| Total Assets | 4,097.31 | 6,127.52 |
| EQUITY AND LIABILITIES | | |
| a) Equity Share capital | 2531.87 | 2531.87 |
| b) Other equity | 1010.94 | 3047.51 |
| Minority Interest | 0.02 | 0.02 |
| | 3,542.83 | 5,579.40 |
| LIABILITIES | | |
| Non-current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 27.36 | 27.36 |
| ii) Other Financial Liability | - | - |
| b) Deferred tax liabilities (Net) | - | - |
| c) Other non-current liabilities | - | - |
| d) Provisions | - | - |
| | 27.36 | 27.36 |
| Current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 303.24 | 287.86 |
| ii) Trade payables | 87.34 | 102.57 |
| iii) Other financial liabilities | 136.09 | 129.79 |
| b) Other current liabilities | 0.44 | 0.54 |
| c) Provisions | | |
| | 527.12 | 520.76 |
| Total Equity and liabilities | 4,097.31 | 6,127.52 |



Place : Kolkata
Date: 09.11.2023

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

Sidharth Lakhotia
Whole Time Director

Whole Time Director
DIN: 00057511

Consolidated Cash Flow Statement for the year ended September 30, 2023

| Particulars | Note | As at 30th Sep 2023 | As at 31st march 2023 |
|--|--------------|---------------------|-----------------------|
| Rs. in lacs | | | |
| A. Operating Activities | | | |
| Profit/ (Loss) before tax | | (2,036.57) | (64.29) |
| Adjustments to reconcile profit/(loss) before tax to net cash flows: | | | |
| Depreciation and amortisation expense | | 2.48 | 4.98 |
| Bad Debt | | - | - |
| Finance costs | | 1.48 | 3.28 |
| Operating cash flows before working capital changes | | (2,032.61) | (56.03) |
| Working capital adjustments: | | | |
| Decrease / (Increase) in Trade receivables | | (47.22) | 21.04 |
| Decrease / (Increase) in Inventories | | - | - |
| Decrease / (Increase) in financial assets | | 271.47 | - |
| Decrease / (Increase) in Other financial assets | | 33.02 | 0.97 |
| Increase / (Decrease) in trade payables | | (15.23) | 7.00 |
| Increase / (Decrease) in Other Current Liabilities | | 6.21 | 9.81 |
| (Increase) / Decrease in Loans & Advances | | 1,751.17 | 16.44 |
| Cash used in operations | | (33.19) | (0.77) |
| Income tax paid (net of refund) | | - | - |
| Net cash used in Operating Activities | a | (33.19) | (0.77) |
| B. Investing Activities | | | |
| Purchase of property, plant and equipment, capital work in progress & intangible assets (including capital advances) | | - | - |
| Investment in fixed bank deposits | | - | - |
| Proceeds from fixed bank deposits | | - | - |
| Net cash flows from Investing Activities | b | - | - |
| C. Financing Activities | | | |
| Proceeds from borrowings | | 15.38 | 30.63 |
| Repayment of borrowings | | - | (4.33) |
| Interest paid | | (1.48) | (3.28) |
| Net cash flows from / (used in) Financing Activities | c | 13.90 | 23.02 |
| Net Increase / (decrease) in cash and cash equivalents | a+b+c | (19.29) | 22.25 |
| Cash and Cash Equivalents at the beginning of the year | | 44.82 | 22.57 |
| Cash and Cash Equivalents at the end of the year (refer note 13) | | 25.53 | 44.82 |
| Explanation: | | | |
| 1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS – 7 "Statement of Cash | | | |
| 2. Components of Cash & Cash Equivalents (Refer Note 9): | | | |
| Balances with banks : | | | |
| In Current Accounts | | 25.50 | 43.86 |
| Cash on Hand | | 0.03 | 0.96 |
| Total | | 25.53 | 44.82 |

The accompanying notes are an integral part of the financial statements
 In terms of our report attached on the even date

Place : Kolkata
 Date : 09/11/2023



For and on behalf of the Board of Directors
 LCC InfoTech Limited

LCC INFOTECH LIMITED

(Signature)
 Whole Time Director

Sidharth Chakraborty
 Wholw Time Director
 DIN : 00057511